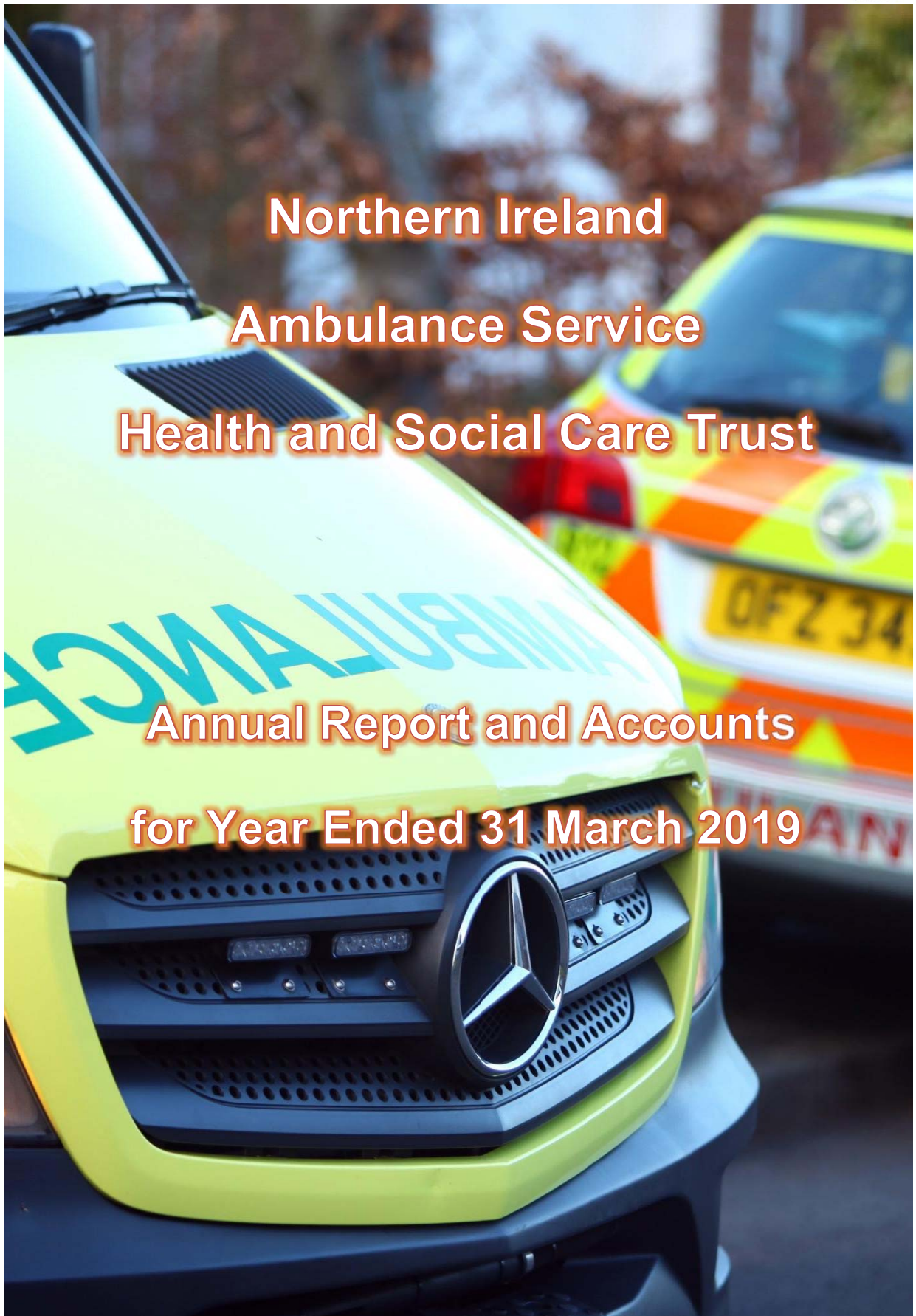




**Northern Ireland
Ambulance Service
Health and Social Care Trust**

**Annual Report and Accounts
for Year Ended 31 March 2019**





Northern Ireland Ambulance Service Health and Social Care Trust
Annual Report and Accounts for the year ended 31 March 2019

Laid before the Northern Ireland Assembly under Article 90(5) of the Health and Personal Social Services (NI) Order 1972 (as amended by the Audit and Accountability Order 2003) by the Department of Health on 8 July 2019



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This publication is also available for download from our website at www.nias.hscni.net.

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Chair's Preface

Having been appointed as Chair of the Northern Ireland Ambulance Service (NIAS) Board in July 2018, it is a privilege for me to prepare a preface to the 2018-19 Annual Report. In doing so I want to express gratitude to my predecessor, Paul Archer, who served NIAS for almost ten years before his retirement. His sage advice and assistance on taking up the role led to a seamless transition and allowed me to hit the ground running. This was much appreciated by me.



For the first time this document includes a report from the Non-Executive Directors (see page 36). Therefore, I do not intend to repeat much of what is already included there. Instead, I wish to record my personal thanks to all NIAS staff who ensure that the public continue to receive excellent care on a day and daily basis. I count it as an honour to serve the organisation and the people who work for it. Having joined a crew for a ride along in Enniskillen and viewing first hand the work which our committed frontline staff do, this further increased the respect which I already have for them.

At this point it would be remiss of me not to acknowledge that NIAS employees face many challenges. Workforce pressures, difficult working environments, physical and verbal abuse from a small minority of the public, current organisational structures and the increasing demands of an ageing population with increased chronic illnesses are just some of those difficulties. While NIAS hopes to embark on a period of significant service transformation, in order for it to be successful, these difficulties must be addressed. As Chair, I am satisfied that under the leadership of our Chief Executive, Michael Bloomfield and the senior management team, these challenges will be met and overcome.

NIAS does not exist in a vacuum. I want to thank other colleagues who assist in the delivery of our ambulance services. In particular, NIAS could not do what it does without the considerable support given to it by the Department of Health and the HSC Board. Also, working alongside many others across the HSC sector ensures that the public is cared for and treated in the most appropriate way.

Finally, I want to thank my colleagues on the Board for their dedication to NIAS. Challenges present opportunities and I am looking forward to tackling these with you in the months and years ahead.

A handwritten signature in black ink that reads "Nicole Lappin". The signature is written in a cursive style with a long horizontal stroke at the end.

Mrs Nicole Lappin

NIAS Chair

18 June 2019

Performance Report



Performance Overview

Chief Executive Overview of Performance

I am pleased to be able to provide this overview of performance at the end of my first full year as Chief Executive of the Northern Ireland Ambulance Service (NIAS). As I wrote in last year's Annual Report only a few weeks after having been appointed, it is a privilege to lead this organisation and to support all of our staff in the outstanding work that they do. Having met many of them during the past year and seen at first hand the amazing work they do, I cannot overstate how impressed I am by the commitment, professionalism and compassion our staff provide every day in delivering high quality care to patients and their families, often in very challenging circumstances.



Considerable progress has been made across a range of important areas over the past year. Many of those are outlined in more detail elsewhere in this report and I will touch on some of them. But it is also important to acknowledge the challenges that exist.

2018-19 has seen the deteriorating trend in recent years in Category A response times continue. Only 37% of Category A calls were responded to within 8 minutes against a target of 72.5%, and compared to 45% in 2017-18. There are many reasons for this, including continued increases in demand, our current levels of vacancies and sick absence, and the ongoing challenge of delays in handing over patients to Emergency Departments. In addition to increasing response times for patients, these issues can also lead to difficulties for our staff as their shifts regularly over-run and rest periods are often late or disturbed.

A number of actions have been taken over the past year to address the staffing challenges we face, in particular the commencement of a Foundation Degree in Science in Paramedic Practice programme in January 2019 being delivered by NIAS in partnership with Ulster University. This is the first Paramedic training programme to be delivered locally in four years and I look forward to the 47 students who have commenced this programme qualifying later this year. We hope to commence a second cohort of Paramedic Students later in the year.

In addition, a first group of 45 Emergency Medical Technicians (EMTs) completed their training and became operational in May 2019, and a further two EMT training courses are planned for this year

providing an additional 48 staff. Similarly, 78 new Patient Care Service (PCS) staff have been recruited over the last year and plans are in place to recruit and train a further 48 during 2019-20.

We have also increased staffing levels in the Emergency Control Room through the appointment of an additional 16 Emergency Medical Despatchers (EMDs) in recent months who will provide much needed support for that important function.

Another main reason for our current unsatisfactory Category A response times is that we are currently categorising around 30% of all calls as immediately life-threatening, requiring an 8 minute response. This model is outdated and studies across the UK have demonstrated that a more appropriate percentage of immediately life threatening calls is around 7%. During 2018-19 we carried out an extensive public consultation on a proposed new Clinical Response Model (CRM) which aims to better meet the needs of those who call our service by ensuring those with the most serious life-threatening conditions get the most immediate response, while ensuring those which are less serious receive a response appropriate to their needs.

Feedback from a wide range of stakeholders and individuals during the consultation was broadly positive. We have refined our proposals in light of the consultation exercise and these will be submitted to the Department of Health for approval.

Implementing the proposed changes in the new CRM will require considerable work and we will therefore be establishing a CRM Programme Team to commence preparatory work for the implementation, subject to Departmental approval.

Good progress has been made during the past year on Infection Prevention and Control (IPC) – an issue which presented a major challenge in the previous year and resulted in three Improvement Notices being issued by the Regulation and Quality Improvement Authority (RQIA). In December 2018 the RQIA acknowledged the significant progress and improvement in IPC across a range of practices, resulting in the removal of those Improvement Notices. While further work is required, the improvements achieved are as a result of genuine team working across the organisation and are an example of what can be achieved when capable, committed and enthusiastic staff are empowered and supported to lead on the changes necessary to deliver positive outcomes.

The past year saw an important step forward in the acknowledgement of the valuable role our staff play in the overall delivery of safe, high quality and effective healthcare by recognition of Paramedics as Allied Health Professionals (AHPs) by the Department of Health, bringing NIAS Paramedics into line with colleagues across the UK. This is another element in the continued professionalisation of our service and we look forward to the further development opportunities and benefits that AHP status will bring.

The health and wellbeing of our staff is a top priority for me, my senior team and the Trust Board, and I am pleased that further progress has been made over the past year in this regard. A pilot Peer Support Programme commenced in November 2018 following the training of a first cohort of highly committed volunteer staff who are now providing much needed support to staff after traumatic calls and experiences. Many staff have already availed of this service and we will be seeking to extend it during 2019-20.

We are also continuing to take forward a range of actions under our Health and Wellbeing Partnership with Unison to further promote and support the wellbeing of our staff.

An important part of protecting the health of our staff as well as their families and the patients they come into contact with is to be vaccinated against flu. Building on our peer vaccination programme introduced last year, our staff vaccination level increased from 35% in 2017-18 to 51% in 2018-19 - the highest level in any of the Northern Ireland Health and Social Care Trusts. This is an excellent achievement and demonstrates how importantly staff across the organisation take their responsibility to protect themselves and the many elderly and vulnerable patients they meet every day from flu.

Other areas where there has been good progress over the last year include:

- We successfully completed a procurement exercise to introduce an electronic patient records solution as part of our digital transformation programme. Ortivus have been appointed as the provider and we look forward to taking forward the detailed design and implementation phases in the year ahead;
- The continued development and expansion of Appropriate Care Pathways and the Clinical Support Desk have enabled us to improve our service by providing more appropriate responses for people who call 999. This means that the number of people who do not need an ambulance to be sent or who do not need to be taken to an Emergency Department (ED) has continued to increase – better meeting the needs of patients and supporting the wider HSC sector; and
- The Helicopter Emergency Medical Service (HEMS) which commenced in July 2017 has completed its first full year in service. The Doctor-Paramedic team working in partnership with the Air Ambulance NI charity has been tasked to 492 incidents during the past year bringing their advanced life-saving skills to patients who are in imminent danger.

Looking forward, it will be important to ensure momentum is maintained in these and other areas as we continue on a process of reform and to fully realise the contribution the Ambulance Service has to make to the wider transformation of the HSC sector. Tremendous strides have been taken over the past 10 years in moving the Ambulance Service from one that primarily transported patients to hospital, to one that provides much higher levels of care and treatment at the scene and over the

phone - often avoiding the need for a patient to be brought to an ED, or even for an ambulance to be dispatched.

During the next year we will be developing a long-term Strategic Direction for NIAS setting out how we can build on these recent developments to continue to better meet the needs of patients and support the rest of the system by providing more care in the community with less reliance on hospitals - as envisaged in Health and Wellbeing 2026: Delivering Together.

In conclusion, we continue to face many challenges as a service, but good progress is also being made across a number of important areas as outlined above. Considerable opportunities lie ahead and I believe that with the continued dedication and commitment of our staff to providing the highest standards of care to those in our community who rely on our service at the most anxious times in their lives, and working with our partners in the HSC sector and beyond, that we will take an increasingly important and central role in delivering the necessary reforms to ensure that services are sustainable for the future and that they meet the changing needs and expectations of future generations.

Purpose and Activities of the Trust

Purpose ...

The Northern Ireland Ambulance Service is highly valued by the people of Northern Ireland. It exists to improve their health and well-being, and applies the highest levels of human knowledge and skill to preserve life, prevent deterioration and promote recovery.

Our Vision is:

To provide an excellent quality of care, experience and outcomes for the patients we serve.

This vision is underpinned by our core values that will help us to deliver the highest levels of care and services.

Our Core Values are:

- Compassion;
- Respect;
- Integrity; and
- Learning and Improvement.

During 2018-19, NIAS participated in the development of a new set of HSC-wide Values and associated behaviours and will be adopting these in 2019-20.

NIAS has identified six key themes from which the Corporate Objectives and annual priorities are developed. They provide clarity for the general public and our staff who deliver our services and ensure consistency between strategy and delivery.

Our 6 Key Themes are:

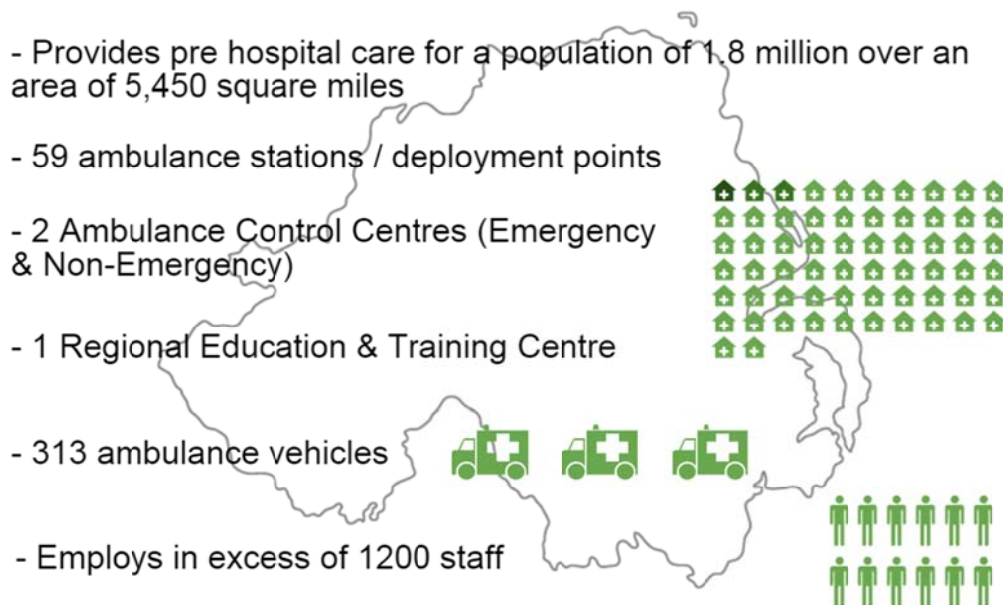
- **Motivated and Engaged Workforce:** the Trust will explore how we can fully achieve this for staff, at all levels. We will find opportunities for staff involvement and engagement in developing and modernising how we deliver our services. We will collaboratively develop and deliver modernisation and improvement, and encourage staff to have a greater understanding of their impact on service delivery and outcomes for patients. We will enable staff to be part of learning activities that are adapted and appropriate for them;

- **Right Resources to Patients Quickly:** the Trust will develop sustainable, innovative workforce and systems solutions building on the recommendations of the NIAS Demand and Capacity Review (2017). We will aim to have the right number of staff with the right skills to ensure our quality of service meets agreed standards in terms of time and clinical quality. We will develop highly skilled staff equipped to deliver safe patient care with a focus on the delivery of clinical excellence and appropriate pathways. Through this we will ensure we deploy the right resources, skills and response that is appropriate to clinical need;
- **Improving Experience and Outcomes for Patients:** The Trust will ensure that we listen to, and learn from, patients and others in the planning and delivery of services. We will promote meaningful engagement and involvement in service developments. We will use a range of standards, measures and indicators to offer assurance that our service is operating effectively, safely and in the best interest of patients;
- **Clinical Excellence at Our Heart:** we will ensure the best outcomes for our patients through working to the highest standards of care and developing, leading and sharing best clinical practice. We will ensure clinicians receive the highest standards of education, learning and development to perform effectively and safely. Clinical staff will be equipped to carry out their role supported by advancements in technology, medical equipment, clinical practice and clinical audit. NIAS will develop and implement clinical supervision for regulated professionals. We will involve our staff and others to identify and develop the best models of clinical practice and appropriate systems and processes for measuring outcomes;
- **Recognised for Innovation:** the Trust will continue to work collaboratively on innovations and transformations that deliver on our priorities. We will position NIAS as an integral part of the whole HSC system and influence and shape services to ensure improvements to the patient experience and outcome. We will develop and embed a quality improvement methodology within the Trust and celebrate related successes. NIAS has a vital role to play in the delivery of urgent and emergency care, providing a range of clinical responses to patients in their homes and community settings and can potentially integrate seamlessly across the spectrum of providers in health and social care. We can increasingly shift the balance of care away from hospitals, reduce demand on emergency departments and take the pressure off general practice. There are real benefits to be gained for patients by investing in NIAS services to improve the future sustainability and performance of the health system overall. NIAS will identify the impact of those changes in an open and evidenced manner using clear, validated and timely data; and

- **Effective, Ethical, Collective Leadership:** the Trust will develop an Organisational Development Framework and Annual Delivery Plan that will provide a focus on promoting the right culture and supporting behaviours to drive improvements and transformations. We will ensure there are leadership development opportunities to develop the skills and confidence of our leaders to support the Trust priorities, as outlined in the Corporate Plan.

About the Northern Ireland Ambulance Service HSC Trust

The Northern Ireland Ambulance Service (NIAS) was established by the Northern Ireland Ambulance Service Health and Social Services Trust (Establishment) Order (Northern Ireland) 1995 as amended by the Health and Social Services Trusts (Establishment) (Amendment) Order (Northern Ireland) 2008 and Section 1 of the Health and Social Care (Reform) Act (Northern Ireland) 2009.



The principal ambulance services we provide are:

- Emergency response to patients with sudden illness and injury;
- Non-emergency patient care and transportation;
- Specialised health transport services; and
- Co-ordination of planning for major events and response to mass casualty incidents and disasters.

Performance Analysis

Overview of Organisational Performance

The Northern Ireland Ambulance Service (NIAS) exists to provide a high quality ambulance service which delivers the best clinical outcomes for those patients who make use of our services. We seek to do this by having in place the necessary resources in terms of staff, fleet and estates. However, we cannot deliver this service in isolation and we are committed to participating fully in the development and delivery of responsive integrated health and social care services through close collaboration with partners throughout the Health and Social Care system. Engagement with local communities and their representatives in addressing issues which affect their health is also key to the future development of our services.

This annual report examines NIAS performance during 2018-19 in terms of delivering our service, and identifies the challenges that NIAS has faced in doing so. The report also outlines the measures that NIAS has taken in facing these challenges. The report will also review the way in which we have managed our budget in the context of these challenges during the year.

Performance against Ministerial Target – Category A Response

NIAS is required under the Commissioning Direction Plan to formally report to the Health and Social Care Board (HSCB) on performance indicators for Category A performance and turnaround times at Emergency Departments.

Commissioning Direction Plan Key Performance Indicator: 72.5% of all Category A (life threatening calls) should be responded to within eight minutes, 67.5% in each Local Commissioning Group (LCG) area. Since 2012-13 NIAS performance against this target has been falling steadily and, regrettably, continued to fall in 2018-19 to the point where NIAS responded to 37.2% of Category A calls within the required 8 minutes.

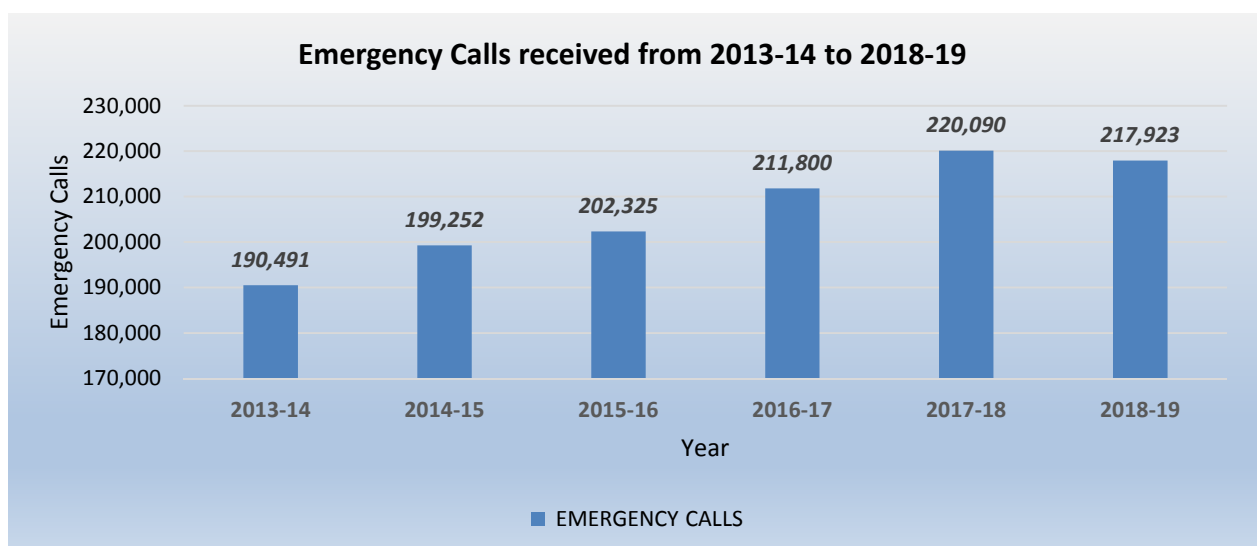
The following table outlines the performance against this Key Performance Indicator for the year 2018-19:

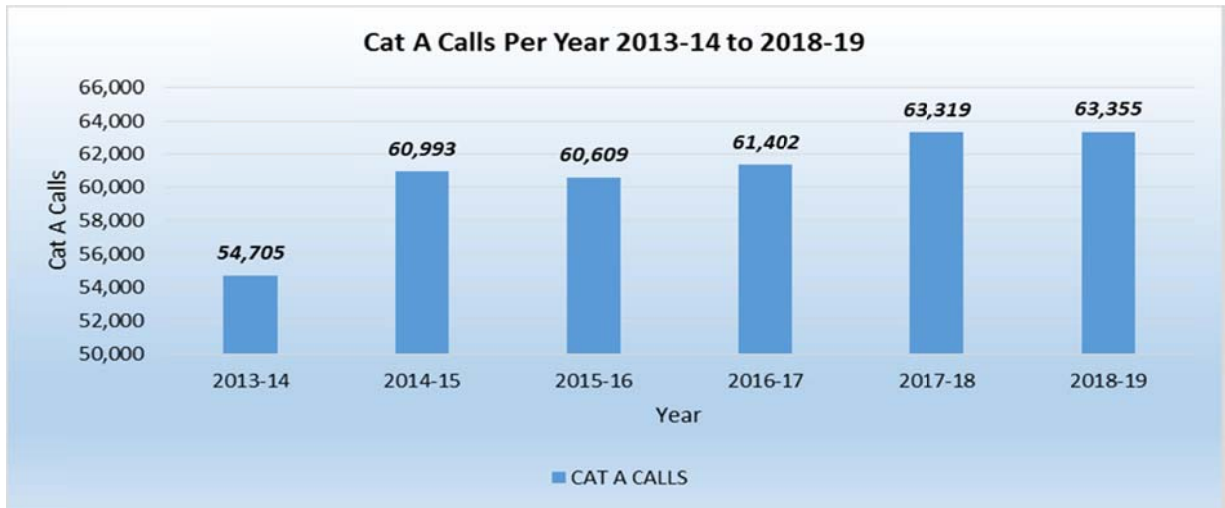
Category A “potentially immediately life-threatening” 999 calls with a sub-8 minute response		
Location	2018-19	
	Target	Actual
N Ireland	72.50%	37.2%
Belfast	67.50%	45.6%
North	67.50%	32.0%
South East	67.50%	31.0%
South	67.50%	32.6%
West	67.50%	42.9%

This continues to be a matter of concern for the Trust. As had been reported in previous Annual Reports, increasing category ‘A’ demand for our Service, compared to the available capacity has regrettably, inevitably led to a deterioration in response times. There are a number of specific issues, which have contributed to this deterioration, such as demand pressures and extended hospital turnaround times.

Demand pressures

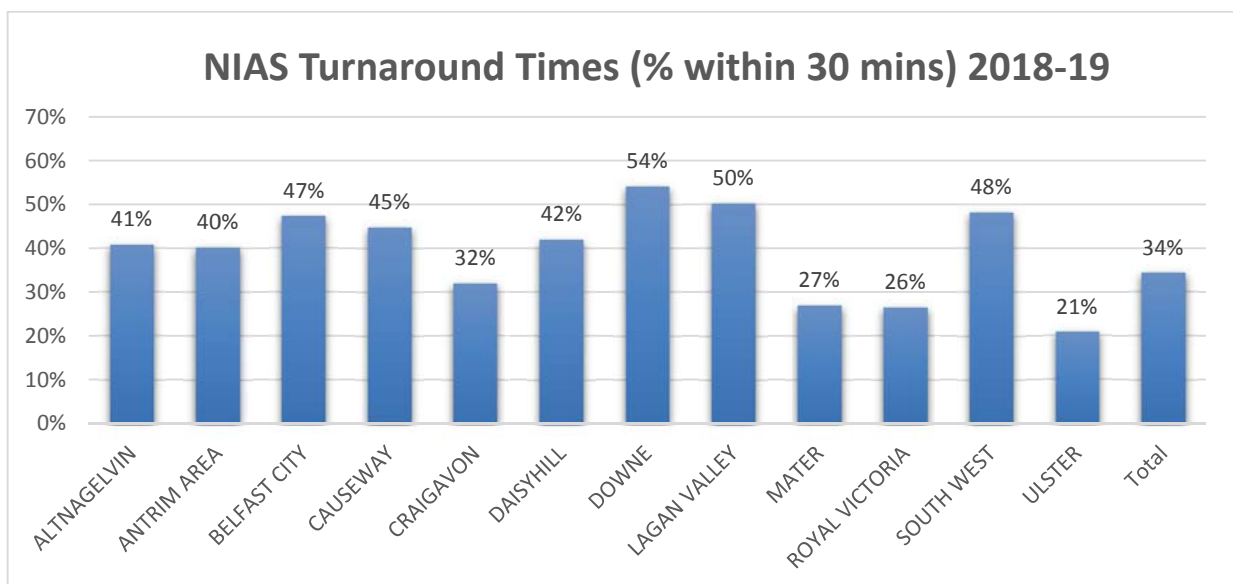
While the number of emergency and healthcare professional calls reduced slightly during 2018-19 compared with 2017-18, the increasing trend in category ‘A’ calls has continued, as shown in the following tables:





Hospital Turnaround Times

In 2017-18, 39.1% of all ambulance arrivals at hospitals resulted in ambulance turnaround times within the standard 30 minutes. During 2018-19, this reduced further to 34%, as shown below.



NIAS continues to work with the other HSC Trusts to improve ambulance turnaround times. In particular, during 2018-19 we have fully participated in the HSCB/PHA led regional initiative, being supported by the Patient Safety Forum, to improve turnaround times and look forward to seeing the impact of this during 2019-20.

Hospital Ambulance Liaison Officers (HALOs) continue to work closely between Ambulance and Emergency Department staff at four hospitals to support improved patient flow and ambulance turnaround times. During the winter period, NIAS increased the hours of operations of the HALOs at weekends and evenings using additional winter pressures funding allocated by HSCB Commissioners.

As a further measure to address patient handover delays at Emergency Departments (EDs) over the winter period, NIAS worked in partnership with other HSC Trusts to introduce Hospital Receivers in a number of EDs with the longest turnaround times. These qualified healthcare professional staff provide appropriate care and monitoring to suitable patients, until they can be handed over to ED staff, allowing Ambulance staff to respond to other calls. Early indications are that this initiative has had a positive impact on reducing patient handover delays, in particular the very long delays experienced on regular occasions during the previous winter.

Corporate Challenges

Infection Prevention and Control

Infection prevention and control has been a significant challenge to the Trust during 2018-19. An update on this is provided within the Governance Statement on page 56.

Information Governance

A key challenge during 2018-19 was embedding the strengthened requirements of the General Data Protection Regulations (GDPR) which came into force on 25th May 2018. This has been a focus for NIAS during the year and we continue to embed GDPR requirements into relevant policies and procedures with the development of stronger privacy notices and earlier identification of data protection issues in contract arrangements. Data breaches and cyber related incidents continue to be a focus for the Trust as we recognise the serious implications for patients, staff and the organisation.

There has been an increase in the level of information requests of over 11% in 2018-19 compared with the previous year (2019: 1,430 requests, 2018: 1,294 requests). This includes a 180% increase in subject access requests (2019: 84 requests, 2018: 30 requests). As anticipated and due to GDPR there has been a growth in direct requests from patients and third parties in relation to requesting their information that the Trust may hold about them as in some cases no fee is applied.

Cyber Security

With the ongoing risk in relation to cyber security, NIAS continues to collaborate with other HSC organisations through the Regional Cyber Security Forum to develop and maintain a shared cyber security approach and to take forward Information Security Management best-practice aligned to the International ISO27001 standard. Please refer to the Governance Statement on pages 44 and 59 for further information.

Service Developments – Improving Services for Our Patients

Work continued during 2018-19 to develop and expand initiatives to reform the way we deliver services and ensure the people who call our service receive the most clinically appropriate response.

Clinical Response Model

NIAS has experienced significant growth in demand for emergency 999 response calls over recent years. The service is undergoing significant reform and improvement and as part of this wider transformation agenda, we are proposing to introduce a revised Clinical Response Model (CRM), similar to those introduced in recent years elsewhere in the UK. This is designed to provide a more clinically appropriate ambulance response than the current model, which was introduced over forty years ago, by better targeting the right resources (clinical skills and vehicle type) to the right patients. This proposal represents a significant change in the way that NIAS provides its services.

From September 2018 to January 2019, NIAS engaged in a consultation process with key stakeholders, including service users, political representatives, Trade Unions and our workforce to fully consider all of the perspectives and potential impacts of introducing a new Clinical Response Model (CRM) for NIAS. The Consultation was promoted through a range of actions, including: direct email contact with over 450 stakeholders; individual meetings; attendance at Local Commissioning Group meetings; interaction with the Patient Client Council; and, the use of both mainstream media and social media. Feedback from the consultation was broadly supportive as reflected in a published document which includes the final policy proposals for the CRM changes and final Equality Impact Assessment (EQIA) that looks at the potential impact of the proposed changes in line with the Trust's responsibilities under Section 75 of the Northern Ireland Act 1998. It also summarises the views of stakeholders who responded to the CRM consultation, including the NIAS responses to those issues that are directly relevant to the development of a new CRM. This CRM EQIA document, which details our proposals and is supported by the HSCB, was forwarded in May 2019 to the Department of Health for approval.

Paramedic Clinical Support Desk

In October 2017 a Paramedic Clinical Support Desk (CSD) was established within Emergency Ambulance Control undertaking telephone triage of 999 calls and using their clinical expertise to provide self-care advice or refer patients to appropriate care pathways to ensure the right treatment, in the right place at the right time. The team use the Manchester Triage System to ensure that clinical decisions are safe and appropriate.

The role of the CSD Paramedics is to provide:

- Telephone based 'hear & treat' services ensuring that patients receive the most appropriate clinical care;
- Clinical advice/support to clinical staff which will complement existing clinical support mechanisms;
- Advice and support in relation to the use of NIAS Appropriate Care Pathways; and
- Real time clinical advice to enable the deployment of the right resource, first time to patients.

The team initially consisted of 5 Paramedics who received additional training and education in patient assessment and remote triage. Further recruitment took place during 2018 with an additional 6 Paramedics joining the team. The team now operates from two sites - the Emergency Ambulance Control room in NIAS HQ, Belfast and the Non-Emergency Ambulance Control room in Altnagelvin.

From April 2018 to March 2019 the CSD triaged 18,142 "999" calls. 48% of these calls required an emergency 'blue light' ambulance response. The remaining 52% had a range of outcomes including:

- Self-care advice with no response required (21%);
- Non-emergency ambulance transport to Emergency Departments (22%); and
- Patient welfare calls and / or advice to operational crews (9%).

The CSD team are practicing Paramedics and regularly undertake frontline operational shifts in order to consolidate their skills and provide frontline clinical leadership. In addition, during 2018-19, the team were involved in a number of small pilots including the joint response of a CSD Paramedic and BHSCT consultant geriatrician to patients presenting with frailty related conditions.

Helicopter Emergency Medical Service

The Helicopter Emergency Medical Service (HEMS) went live at the end of July 2017. The service is delivered through a partnership involving the Northern Ireland Ambulance Service (NIAS) and the charity, Air Ambulance Northern Ireland (AANI). Both parties have signed up to an agreed Memorandum of Understanding (MoU) setting out their various roles and responsibilities with the Health and Social Care Board as an interested party.

The purpose of HEMS is to provide advanced clinical interventions at the scene of an incident which previously would not have been delivered until a patient arrived in hospital. In essence a critical care Consultant and a critical care trained Paramedic can reach an incident anywhere in Northern Ireland within thirty minutes in order to supplement the initial treatment of a patient provided by NIAS crews. The HEMS team is dispatched by the airdesk Paramedic only to cases of serious trauma. The airdesk

Paramedic, who is an operational HEMS Paramedic, actively and passively interrogates the initial 999 call to determine if the HEMS team is required. If there is limited information from the scene, the airdesk Paramedic can wait for updates from ambulance crews who subsequently arrive and then request assistance from the HEMS team. After assessment and any critical care interventions have been carried out, the team will then decide on the most appropriate destination for the patient which may include flying them directly to the Royal Victoria Hospital (RVH) for specialist treatment.

The HEMS team were tasked to 492 calls in 2018-19 with an average of 41 calls per month. The primary reason for activation was to road traffic collisions (45%) with falls being the second main reason (21%). The HEMS team were mobile within 10 minutes in 96% of all calls. This time frame is from the decision of the airdesk Paramedic to activate the team to the team being airborne. The HEMS team were tasked to all council areas in 2018-19 with Saturday being the busiest day of the week.

In 2018-19 HEMS began several clinical projects to ensure a gold standard of pre-hospital critical care is continually delivered. These included the carrying of blood products, the use of pre-filled syringes when delivering a pre-hospital anaesthetic and the establishment of clinical performance indicators. HEMS has continued to support the implementation of the RVH helipad.

Community Paramedics

We are now in the second year of the Community Paramedic Project which aims to improve the availability of alternative options to Emergency Department attendance ensuring that timely and appropriate interventions are undertaken to facilitate treatment for those living in remote and rural areas. The current project is part financed by the European Union's European Regional Development Fund through the INTERREG VA Cross - border programme managed by the Special EU Programmes Body (SEUPB) (2019: £97k, 2018: £115k).

Community Paramedics collaborate with other healthcare providers in a variety of settings utilizing their extended Paramedic skills and availability to integrate into their local community resulting in a patient centred, safe experience with high quality outcomes. The new model continues to develop new ways of working in order to deliver better quality care and where possible, will ensure more patients are treated in their own homes and communities without the need for hospital treatment.

With the success of the pilot in the Castlederg and Fintona areas it is intended that NIAS further develop the role, embed it in the current operational structure and improve rural medical services in other areas throughout Northern Ireland.

Community Resuscitation

NIAS, as lead agency for the implementation of the DoH Community Resuscitation Strategy, introduced a Community Resuscitation Team whose role is to promote awareness and practice of bystander CPR and the use of a defibrillator for people who suffer an out of hospital cardiac arrest. The work of the team is across 4 Themes – Education, Community (including councils), Automated External Defibrillators and Community First Responders. Extensive work across all of these themes is already underway and a 5 year implementation plan is being finalised. In the first year the team provided training/awareness to over 12,000 people across NI, hosted the First Community First Responder Conference where over 100 volunteers attended to network, share best practice and learn practical skills related to their role. There are now almost 250 Community First Responder volunteers across 14 schemes who have given around 30,000 hours to help save lives in their local communities.

Restart a Heart week marked the launch of the NIAS Automated External Defibrillator (AED) interactive map and over 7,000 members of the public received CPR awareness or training during that week. The Balmoral Show in May 2018, provided the opportunity to engage with over 3,000 people and over 1,500 people took the opportunity to have ‘hands on’ experience of CPR and the use of an AED.

Team leader Stephanie Leckey took the opportunity at the first Community Resuscitation Conference to announce the introduction of the GoodSAM mobile phone app across Northern Ireland later in 2019, allowing for earlier notification of trained responders to a collapsed patient in the neighbourhood.

Fleet and Estate

Fleet

A key NIAS objective is to provide a safe and reliable ambulance fleet which supports the operational model for service delivery. The following table shows the fleet profile in 2018-19:

Vehicle Type	% less than 5 years old
Emergency Ambulances	99%
Non-Emergency Ambulance	93%
Rapid Response Vehicles	79%
Support Vehicles	68%

During 2018-19 in accordance with the NIAS Fleet Strategy, NIAS continued with the 5 year fleet replacement cycle for the operational fleet and replaced the following vehicles:

- 23 Accident and Emergency (A&E) vehicles;
- 26 Patient Care Service (PCS) vehicles including specialist bariatric vehicles;
- 15 Response Vehicles including Rapid Response (RRV) and support type vehicles; and
- 1 Northern Ireland Specialist Transport and Retrieval vehicle (NISTAR).

The Trust continues to look at reducing its carbon footprint by procuring more environmentally friendly vehicles such as electric vehicles and the fitment of solar panels to our new A&E ambulances.

Estate

The newly constructed Enniskillen Ambulance Station became operational on 4 December 2017 and was officially opened on 17 October 2018 by the Permanent Secretary of the Department of Health, Mr Richard Pengelly.

During 2018-19, NIAS commenced a sluice replacement programme throughout the service in line with RQIA recommendations into Infection Prevention and Control (IPC). See also Internal Governance Divergences within the Governance Statement in relation to building leases (section 11, page 57).

Workforce

Key to the delivery of our services is a high performing, appropriately skilled and educated workforce which is suitably equipped and fit for the purpose of delivering safe and high-quality ambulance services. In recognizing our staff as our most valuable asset, NIAS continually seeks to develop staff and care for their physical and mental well-being through structured initiatives, designed to deliver this development and care.

Supporting Our Staff

NIAS has increasingly placed a strong focus on staff engagement, and Health and Wellbeing outcomes for staff. This agenda is a core element of our transformation work.

The UNISON / NIAS Health and Wellbeing Partnership surveyed, analysed and reported on staff issues related to wellbeing and welfare. High-level outcomes with recommendations for action were shared with all staff through Trust-wide communications.

The peer support pilot project continued to involve substantial staff engagement, project development work, and external partnering with public sector colleagues, to benchmark and build on best practice for NIAS in relation to systems of peer support, stress management and trauma response. The first tranche of peer support volunteers were trained and the project commenced in pilot mode in November 2018. Further project development, including staff training, will take place during 2019-20 in seeking to mainstream the project.

In addition, during the year NIAS appointed a Health and Wellbeing Project Manager.

Clinical Education

The field of clinical training has now moved to reside within the Medical Directorate of NIAS. During 2018, the Trust gained approval for the introduction of a Foundation Degree in Science in Paramedic Practice in partnership with Ulster University.

Our first cohort of staff entered the programme in January 2019 and the students are expected to graduate in the Autumn of 2019. During the course, students are embedded with Allied Healthcare Professional colleagues in a variety of clinical settings, as well as gaining vital experience “on the road”.

In the longer term, new Paramedics will be required to undertake a BSc Honours course from 2021 onwards in line with practice across the rest of the UK, and the Department of Health is already scoping the implications of this requirement with a view to commissioning the higher level degree.

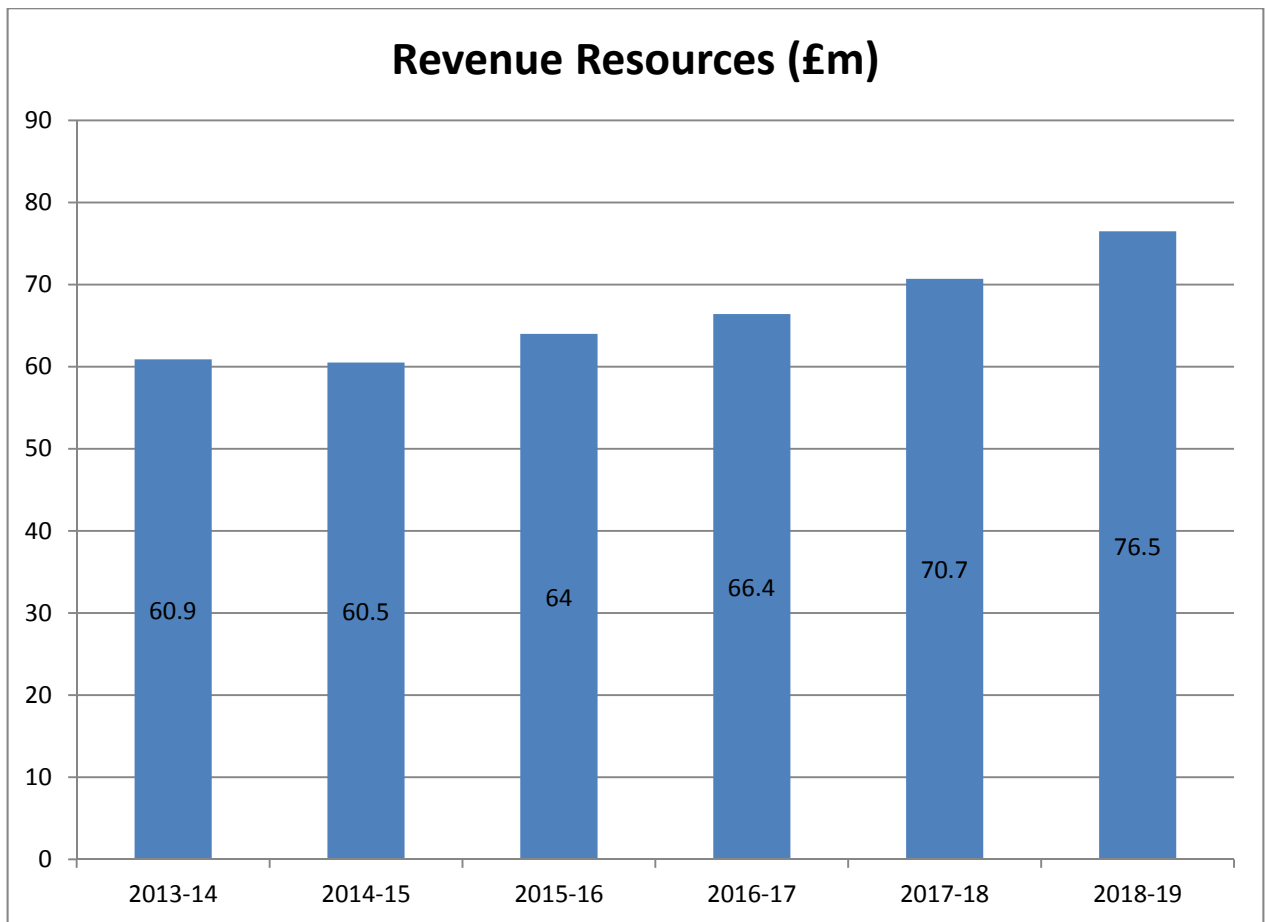
Good Attendance Programme

Sickness levels within NIAS remain unacceptably high (cumulative absence level for 2018-19 was 11.48%), which has the potential to diminish levels of operational cover and affects the ability to respond in a timely manner. On this basis, NIAS has developed a Good Attendance Programme, which is described in further detail in the Health and Wellbeing and the Attendance Management sections within the Governance Statement on pages 55 to 56.

Financial Resources and Performance

Revenue Resources

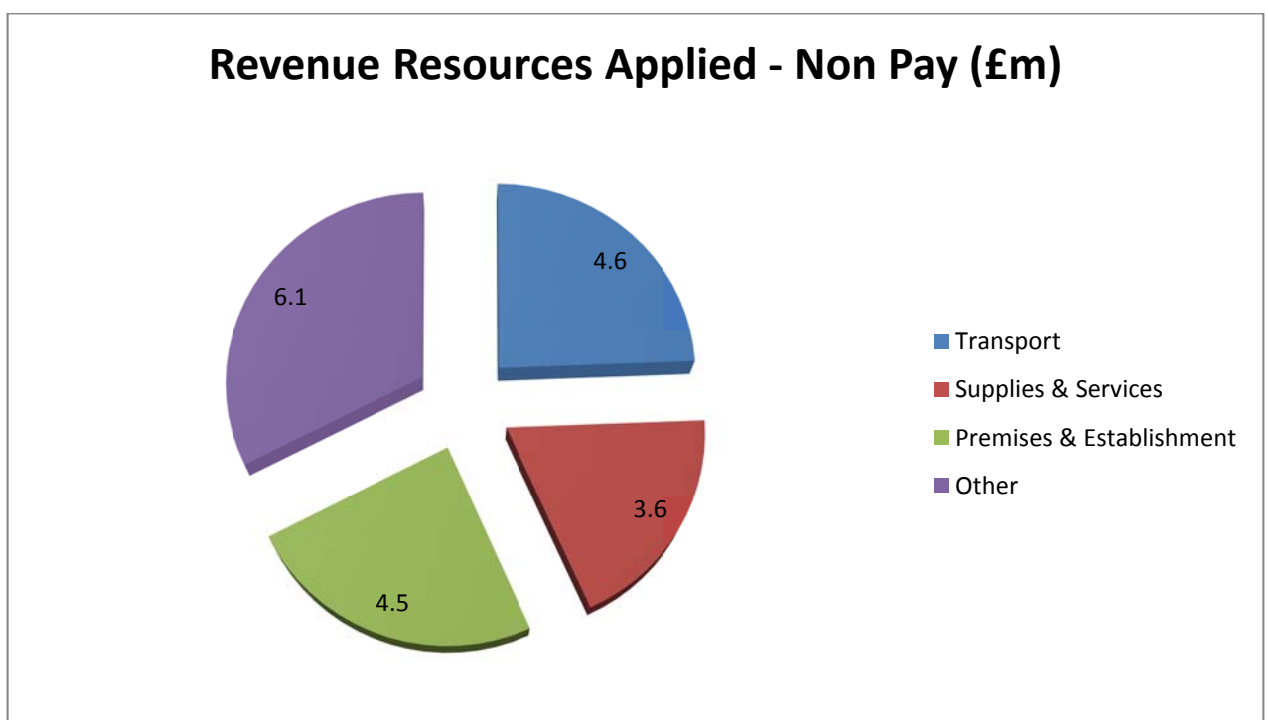
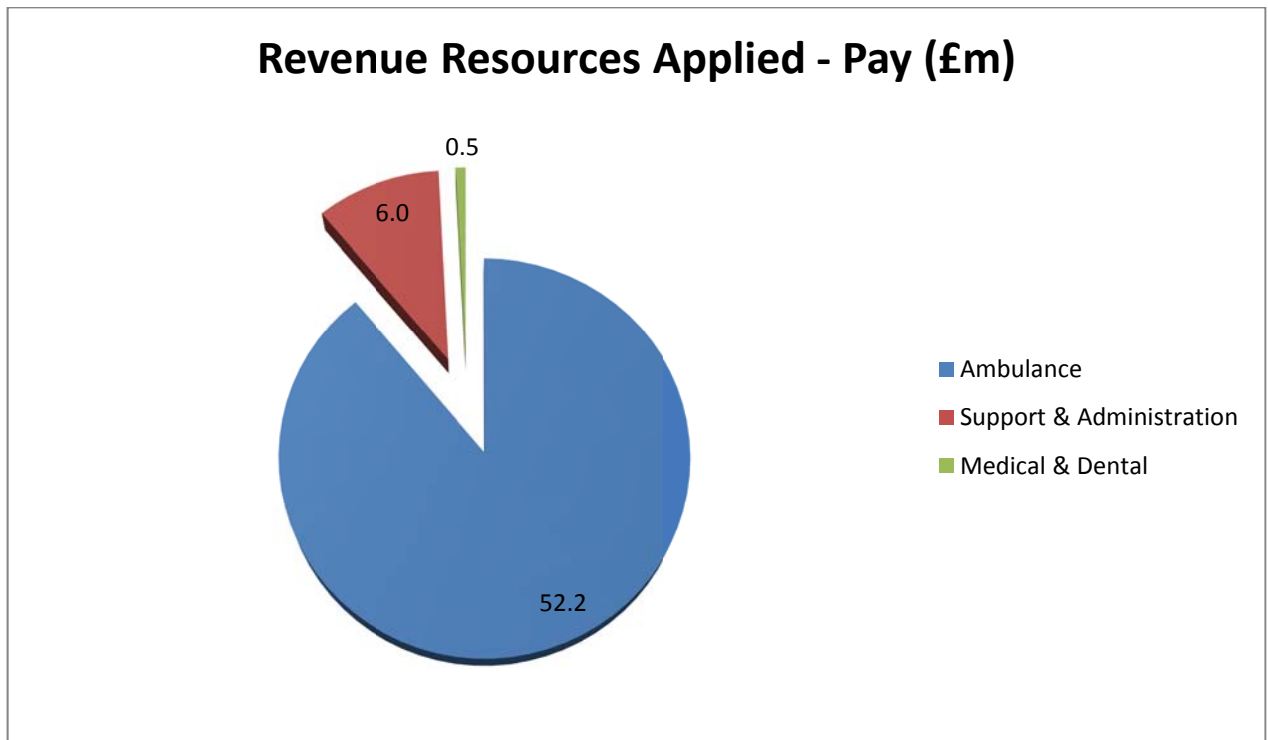
The Health and Social Care Board (HSCB) provide the majority of the revenue resources available to the Trust through the Service and Budget Agreement. This sets the service activity and outcomes to be delivered within the Revenue Resource Limit that is made available to meet the Health and Social Care needs of the population. The total revenue resources available to the Trust for the last six years are shown below.



The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. The increase in 2018-19 is due to a number of supported developments, for example investment in the implementation of a foundation degree programme for Paramedics and training of significant numbers of Emergency Medical Technicians and Ambulance Care Assistants. This year also included additional allocations to support the Helicopter Emergency Medical Service (HEMS).

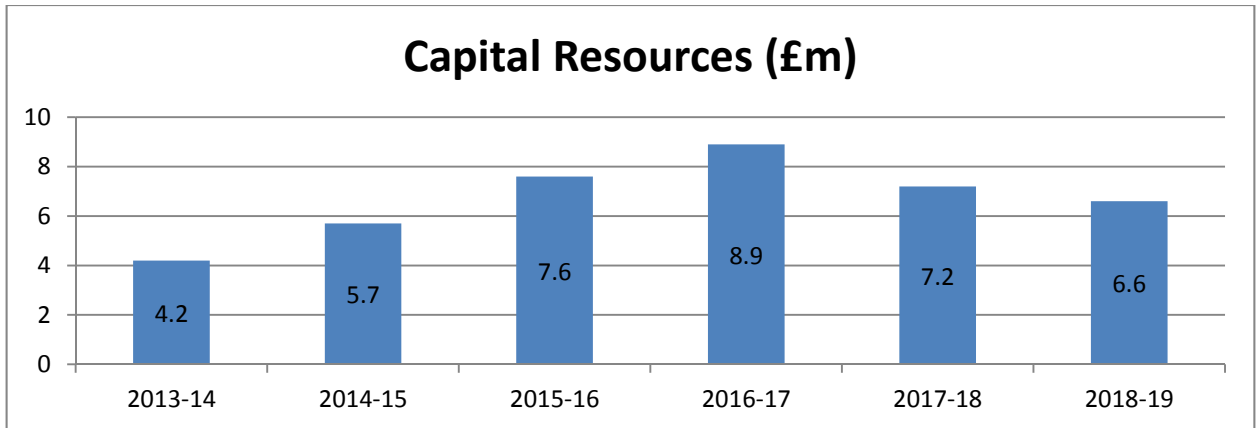
Revenue Expenditure

These resources are applied to provide the full range of services provided by NIAS. £58.6m (69%) of total expenditure in the Ambulance Service is on staff costs and the vast majority of this expenditure is on front line Ambulance Service provision. Non pay expenditure of £18.8m is largely made up of the costs of running the ambulance fleet, clinical and non-clinical services and supplies and premises and establishment costs. The breakdown of expenditure between these areas in 2018-19 is shown in the following tables.



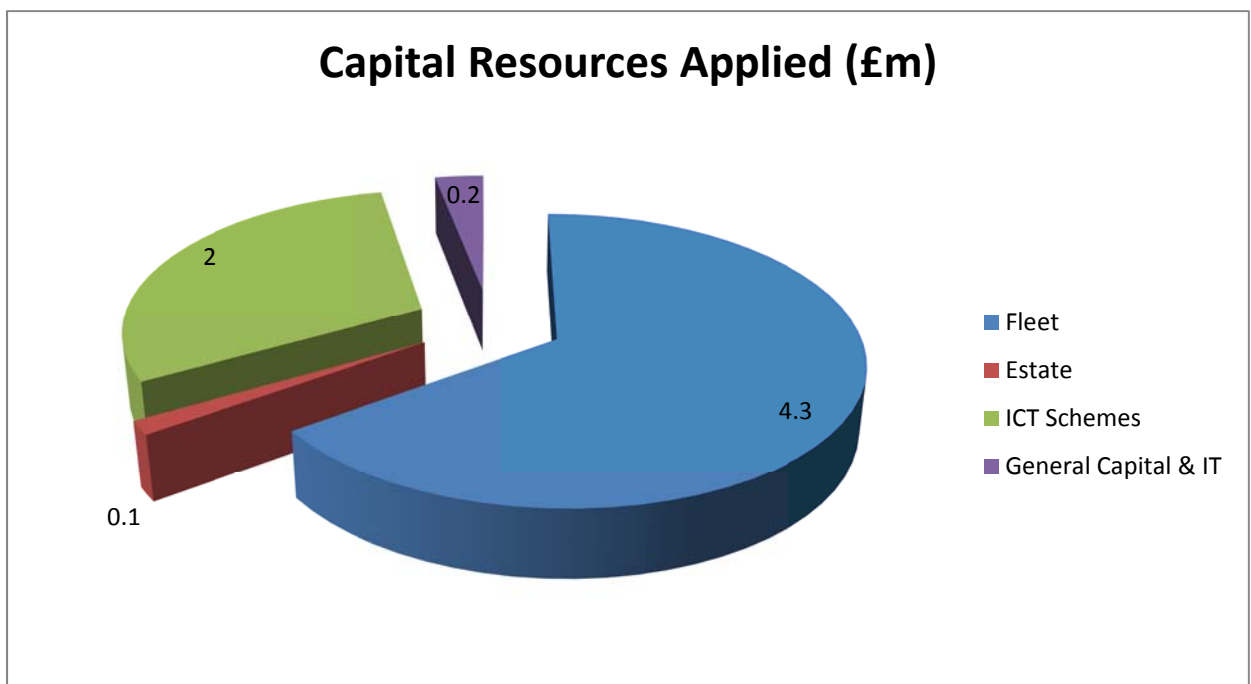
Capital Resources

The Department of Health (DoH) provide capital resources to the Trust through the Capital Resource Limit. This is based upon a number of factors, including overall resources available and the prioritisation of schemes across all Health and Social Care bodies. The total capital allocations made to the Trust for the last six years are shown in the following table.



Capital Expenditure

These resources are applied broadly across the areas of Fleet, Estate, General Capital and IT and Information Communications and Technology. A breakdown of the £6.6m expenditure in 2018-19 between these areas is shown below. Significant schemes during the year included the replacement of the Digital Trunk Radio Infrastructure and also the commencement of the replacement of the Fleet Mobile Data System. The Trust has also been able to maintain investment in replacing the Ambulance fleet in a managed cycle.



Prompt Payment of Invoices

The Trust is required to pay non-Health and Social Care trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. The target is to pay 95% of invoices within 30 calendar days of receipt of a valid invoice, or the goods and services, whichever is the latter. A further regional target to pay 70% of invoices within 10 working days (14 calendar days) is also in place. The Trust has implemented and maintained a range of plans to improve and maintain performance in this area which has resulted in sustained improvements over recent years, however the cumulative targets for the year were narrowly missed. The cumulative performance for the year was 93.2% of invoices by volume and 94.9% of invoices by value were paid on time within 30 calendar days (see Note 14 of the Annual Accounts). The Trust will continue with efforts to maintain and improve performance in 2019-20.

Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2018-19 has been another year of challenge. The Trust has delivered against a range of statutory and regulatory financial duties during the year. Overall, expenditure levels were over £84 million (including non-cash items – see Note 3 of the Annual Accounts). This was against a backdrop of financial savings. Cumulative savings of an additional £0.827 million were required from NIAS for the 2018-19 financial year. This savings target was achieved through a range of non-recurrent measures. The Trust will continue to work with all stakeholders to achieve required savings while maintaining safe and effective care to patients.

With the support of the HSCB, the Trust also delivered a significant investment plan mostly in response to changes in service delivery both in NIAS and in the wider Health and Social Care system. Overall, the Trust delivered a small surplus of £47k.

The Trust also benefited from £6.6 million of capital investment. This included the replacement of ambulance vehicles and investment in information and communications technology that is more and more an integral part of modern healthcare delivery.

Looking ahead, the Trust faces a range of financial pressures. The current political and economic environment locally, nationally and internationally has the potential to significantly add to these pressures.

The introduction and consolidation of a range of developments, for example within the Emergency Ambulance Control environment, the Helicopter Emergency Medical Service and also changes and improvements in the approach to hygiene, cleanliness and infection prevention and control, will have

financial implications for the Trust. There will be further requirements to deliver cash releasing efficiency savings in 2019-20 and additionally, some resources provided non-recurrently during 2018-19 will need to be reviewed in 2019-20. Levels of capital investment will also need to be maintained in order to maintain fleet, estate and technology to appropriate standards.

The Trust is grateful for the support of the HSCB and DoH in securing the levels of investment in the ambulance service in 2018-19 and previous years. The Trust will continue to work with all HSC partners to build on this and continue to provide safe, effective and quality care within available resources.

NIAS, in common with other HSC Trusts, draws down cash directly from the DoH to cover both revenue and capital expenditure. Cash deposits held by the Trusts are minimal and any interest earned is repaid to the DoH. As such, there are no effects of interest costs on outturn and no potential impact of interest rate changes.

Accounts Direction

NIAS accounts have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance Financial Reporting Manual (FReM) and in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

Accounting Policies

The accounting policies follow International Financial Reporting Standards to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the HSC Trust for the purpose of giving a true and fair view has been selected. The HSC Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts. There have been no significant changes to accounting policies in the year.

Principal Risks and Uncertainties

The Trust continues to manage the principal risks relating to corporate performance in line with our Corporate Risk Management Policy, Strategy and governance structures. NIAS complies with DoH guidance and assurance processes regarding the identification and management of risks. This is delivered through the Audit Committee and the Assurance Committee and subsequent reporting to the NIAS Trust Board. The Trust's Board Assurance Framework template has been reviewed and continues to reflect levels of assurance linked to the delivery of the NIAS strategic objectives. The Trust continues to develop compliance measures to ensure that appropriate risk management processes are adopted at all levels in all activities and supports initiative and innovation whilst learning from mistakes and taking responsibility.

The Trust is committed to the further development of a culture where people are encouraged to challenge and expect to be challenged about how and why they do things in the interest of their patients, staff, the Trust and the public. The Trust is committed to the proportionate management of risk that ensures the Trust discharges its duty of care to our patients, staff and those who may be affected by our activities. The Trust makes every effort to comply with the regional Serious Adverse Incident Reporting and Follow-up Procedures and the Risk Manager participates in regional reviews as Trust Governance Lead. NIAS continues to support the other HSC Trusts in relation to the investigation and reporting of their Serious Adverse Incidents; these are reported to the Assurance Committee as a standing agenda item as inter Trust and interface incidents.

The Senior Executive Management Team has signaled its concern in regard to the risks captured within the Corporate Risk Register which Trust Board continue to monitor. See Internal Governance Divergences within the Governance Statement (section 11, page 51 to 61).



Mr Michael Bloomfield

Chief Executive

18 June 2019

ACCOUNTABILITY

REPORT

Corporate Governance Report

Directors Report

The Trust Board is made up of five Executive Directors, and six Non-Executive Directors including a Chair. The Trust Board normally meets bi-monthly in venues across Northern Ireland. Arrangements for public meetings are published in the local press and the Trust website to encourage public attendance and the agenda is widely circulated. Non-Executive Directors form the membership of the three Trust Board Committees: the Remuneration Committee, the Audit Committee and the Assurance Committee.

The Remuneration Committee provides advice and assurance to the Trust Board about appropriate remuneration and terms of service for the Chief Executive and other Senior Executives. The Audit Committee provides assurance of effective internal financial controls including the management of associated risks. The Assurance Committee provides assurance of effective controls in non-financial matters including the management of associated risks.

Membership of Trust Board and Committees and Record of Attendance of Members:

Member	Designation	Trust Board	Audit Committee	Assurance Committee	Remuneration Committee
Mr Paul Archer	Chair (To 30 June 2018)	2 out of 2	-	0 out of 1*	1 out of 1
Mrs Nicole Lappin	Chair (From 1 July 2018)	4 out of 4	1 out of 3*	2 out of 3*	1 out of 1
Mr Dale Ashford	Non-Executive Director (From 16 April 2018)	5 out of 5	5 out of 5	4 out of 4*	-
Dr Jim Livingstone	Non-Executive Director (To 28 February 2019)	5 out of 6	-	0 out of 3	-
Mr William Abraham	Non-Executive Director	4 out of 6	5 out of 5	4 out of 4*	
Mr Trevor Haslett	Non-Executive Director	5 out of 6	3 out of 5	4 out of 4	2 out of 2
Mr Alan Cardwell	Non-Executive Director	6 out of 6	1 out of 1	3 out of 4*	2 out of 2
Mr Jim Dennison	Non-Executive Director (From 1 March 2019)	1 out of 1	-	-	-
Mr Michael Bloomfield	Chief Executive	6 out of 6	3 out of 5*	4 out of 4*	2 out of 2*
Mr Brian McNeill	Director of Operations	6 out of 6	-	3 out of 4*	
Mrs Sharon McCue	Director of Finance and Information Communications Technology	6 out of 6	5 out of 5*	3 out of 4*	-
Ms Roisin O'Hara	Director of Human Resources and Corporate Services	3 out of 3	-	3 out of 3*	1 out of 1*
Ms Michelle Lemon	Acting Director of Human Resources and Corporate Services (up until 31 August 2018)	3 out of 3	-	1 out of 1*	1 out of 1*
Dr Nigel Ruddell	Medical Director (From 1 November 2018) Interim Medical Director (From 1 July 2017 to 31 October 2018)	6 out of 6	-	4 out of 4*	-

*Not a Committee member.

Interests Held by Board Members

A declaration of board members interests has been completed and is available at www.nias.hscni.net or on request from the Chief Executive's Office, Northern Ireland Ambulance Service, Knockbracken Healthcare Park, Saintfield Road, Belfast, BT8 8SG.

Personal Data Related Incidents

The Trust is not aware of any reportable data breaches or any significant personal data related incidents in 2018-19.

Statement of Disclosure to Auditors

All directors have confirmed that, to the best of their knowledge, there is no relevant audit information of which the Trust's auditors are unaware. They have confirmed that they have taken steps as directors in order to make themselves aware of any relevant audit information and to ensure that auditors are aware of that information. They confirm that the annual report and accounts as a whole are fair, balanced and understandable and that they take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

Fees Paid to Northern Ireland Audit Office

The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office (NIAO). The accounts include a non-cash charge of £28,000 (2018: £24,600) for the statutory audit of the 2018-19 annual accounts (Public and Charitable Funds). In addition to this amount, during the year the Trust received services from the Northern Ireland Audit Office to the value of £1k (2018: nil) in respect of the National Fraud Initiative 2018-19 exercise. No other audit or non-audit services were provided by NIAO to the Trust during the financial year (2018: nil).

STATEMENT OF ACCOUNTING OFFICER RESPONSIBILITIES

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health has directed the Northern Ireland Ambulance Service HSC Trust to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Northern Ireland Ambulance Service HSC Trust, of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the financial statements the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FREM) and in particular to:

- Observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in FREM have been followed, and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Northern Ireland Ambulance Service HSC Trust will continue in operation;
- Keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Northern Ireland Ambulance Service HSC Trust; and
- Pursue and demonstrate value for money in the services the Northern Ireland Ambulance Service HSC Trust provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Mr Michael Bloomfield as the Accounting Officer for the Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Ambulance Service HSC Trusts assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health.

Non-Executive Directors' Report

During the 2018-19 year the Board of NIAS has seen a number of changes. First, the Chair, Mr Paul Archer, who had served NIAS for nearly ten years, left and was replaced by Mrs Nicole Lappin at the beginning of July 2018. Mr Dale Ashford joined the Board at the beginning of the 2018-19 year and Dr Jim Livingstone was replaced by Mr Jim Dennison at the end of the year. We thank Paul and Jim for their dedicated service to NIAS and contribution to the Board over many years. This means that the Board is currently serviced by a full complement of Non-Executive Directors who serve alongside their Executive colleagues.

The past year has presented a number of operational challenges for NIAS in the context of increasing demand, but it has also seen good progress being made in a range of important areas that will contribute to the delivery of improved services for patients and support for our staff. These are described in more details elsewhere in this report and therefore not covered here.

From the beginning of April 2018 the Board steered the organisation through a number of significant issues. First, various Board members assisted with the delivery of the proposed new CRM consultation by meeting with stakeholders, including political representatives, individuals and groups on the need for, and content of, the proposed changes to service delivery. This was an exciting opportunity to discuss the need for service transformation and to raise the organisation's profile in general and was a positive and rewarding experience for those who took part. The Board was kept fully apprised of the progress of the consultation and will consider the consultation outcomes early in the 2019-20 year.

Secondly, the Board continued to give oversight to the Infection Prevention and Control (IPC) issue which was identified by RQIA through a number of ambulance station inspections. The Board monitored the actions taken by the organisation in response to the three improvement notices which had been put in place by RQIA and was kept informed of the progress of steps taken to address the concerns raised by RQIA. To this end RQIA spoke directly to the Chair and Chair of the Assurance Committee to form a view as to the Board's involvement and awareness of the IPC issue. Shortly after this the Board learnt that RQIA lifted the three improvement notices replacing these with a single notice relating to training. The Board recognised that the end goal was not merely the lifting of the improvement notices but that IPC needs to be embedded within NIAS culture. The Board is confident that, with the steps already taken and the actions planned for the immediate future, NIAS will ensure IPC is given the priority it requires.

Thirdly, Non-Executives are keenly aware of the need for the organisation to continue to develop. Along with the Chief Executive, the Chair attended meetings with the Association of Ambulance Chief Executives (AACE) and was delighted to welcome assistance provided by AACE to address a number of important issues. For example, AACE provided a review of Attendance Management in order to assist the organisation understanding where the key challenges are and to provide guidance as to how to overcome these. The Board noted that this has provided a structure for work to be taken forward to manage attendance in a more effective manner. It is through AACE that NIAS raised the issue of appropriate staff uniforms and the Board was advised that the organisation has now been asked to lead nationally on a piece of work to address all issues in this area. Finally, the Board has begun a process to develop a long term strategic plan which will outline how NIAS can fully contribute to, and align its work with, the Department's Delivering Together Strategy.

Non-Executives are acutely aware of the challenges facing the organisation. Some of these have been mentioned above but others include the urgent need for the development of a University Degree level qualification for Paramedics. The Board is satisfied that steps are being taken by the organisation to address this, including the secondment of an Assistant Director of Human Resources to the Department to support the work of the Department in this particular issue. The Board is also acutely aware of the need to tackle the ongoing problem of verbal abuse and physical assaults on staff, and to ensure we have effective mechanisms to support staff after such incidents.

Also, if CRM is to be the direction of travel, Non-Executives recognise that, in order for this to be successful, there will need to be a commensurate investment in resources in order to ensure that any new targets set by the Department can be met. It is potentially an exciting time for NIAS, not least because Paramedics received AHP recognition during the year, but if CRM is pursued, then NIAS will be well placed to play a central role in supporting true service transformation across the HSC. As the service which NIAS delivers is transformed to meet the needs of a changing demographic with increasing chronic illnesses, this will have a positive impact by providing the most appropriate care to patients in the right place. This will have the effect of reducing reliance on admissions to acute hospitals in many cases. There is a real opportunity to deliver positive outcomes for patients and the HSC sector through CRM, in tandem with Appropriate Care Pathways and the further development of the NIAS Clinical Support Desk.

With the assistance of Internal Audit the Board is taking stock of its governance arrangements and support and this led to a full-day workshop in January 2019 to identify where change is needed to ensure that the Board can continue to deliver for the organisation at a high level. This ongoing work will deliver results in the 2019-20 year enabling the Board to work in a more efficient and better

focused manner, with continued good engagement between Non-Executive Directors and the Executive team.

Non-Executives welcomed the official opening of the new Enniskillen Station during the year and hope to see further improvements in our estate including new stations being delivered in line with an Estates Strategy which is currently being developed, as this will be key to the successful service delivery change envisaged.

Finally, looking forward, Non-Executives will explore different ways to engage with the organisation and its staff and we look forward with anticipation to the consideration of the outcomes of the CRM consultation. Given the recent launch of the *Code of Good Practice for Partnerships between Departments and Arm's Length Bodies*, NIAS Non-Executives welcome opportunities to work closely with Departmental colleagues to deliver a world-class ambulance service for the people of Northern Ireland.

Governance Statement 2018-19

1. Introduction and Scope of Responsibility

The Board of the Northern Ireland Ambulance Service HSC Trust (NIAS) is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH). In essence, the role of Accounting Officer is to see that the Trust carries out the following functions in a way that ensures the proper stewardship of public money and assets:

- To enter into and fulfil Service Level Agreements with Health and Social Care Commissioners;
- To meet statutory financial duties; and
- To maintain and develop relationships with patients, the local community, Commissioners, other HSC bodies and suppliers.

The Trust is directly accountable to the DoH for the performance of these functions.

The Trust works in partnership with the DoH, the Health and Social Care Board (HSCB) and the Public Health Agency (PHA) and also works closely with other partner organisations such as other Health and Social Care (HSC) Trusts and the Regulation and Quality Improvement Authority (RQIA) through the establishment of and representation, on various working groups, all with a view to improving the quality, safety, effectiveness and efficiency of services. These arrangements continue to be reviewed and updated in response to changes in the structure of Health and Social Care across Northern Ireland.

2. Compliance with Corporate Governance Best Practice

The Board of NIAS applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of NIAS does this by undertaking continuous assessment of its compliance with Corporate Governance best practice and applying such principles and processes where applicable.

The Trust Board is engaged in an ongoing process of self-assessment against the Board Governance Self-Assessment Tool issued by DoH. The assessment covers four key areas: Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. This builds on the work carried out at the last self-assessment

carried out in 2017-18. Plans are in place to complete a self-assessment with all Board members in early 2019-20.

The Trust's Audit Committee annually reviews its effectiveness and application of good practice through the Audit Committee Self-Assessment checklist, issued by the National Audit Office. Areas of improvement are highlighted for consideration through this process.

3. Governance Framework

The Board exercises strategic control over the operation of the organisation through a system of corporate governance which includes:

- A schedule of matters reserved for Board decisions;
- A Scheme of Delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers; and
- Standing Orders and Standing Financial Instructions, including the establishment of an Audit Committee, an Assurance Committee and a Remuneration Committee.

The Audit Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The Audit Committee meets not less than three times per year in line with its Terms of Reference and during the year met on five occasions. Its primary role is to independently contribute to the Trust Board's overall process for ensuring that an effective internal financial control system is maintained.

The Audit Committee completes the National Audit Office Audit Committee Self-Assessment Checklist on an annual basis as part of the assessment of its effectiveness and an action plan was developed to address areas for improvement identified. No significant performance related issues were identified during this review. Additionally, each year the Chair of the Audit Committee provides the Trust Board with an Audit Committee Annual Report. The Audit Committee fulfilled the requirements of its terms of reference during 2018-19.

The Assurance Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The Assurance Committee met on four occasions during the year. The Assurance Committee is responsible for assuring the Trust Board that effective and regularly reviewed arrangements are in place to support the implementation, maintenance and development of governance (clinical and non-clinical) and risk management and that such matters are properly considered and communicated to the Board. The Assurance Committee fulfilled the requirements of its terms of reference during 2018-19.

The Remuneration Committee is chaired by the Chair of the Trust Board and membership is comprised of Non-Executive Directors only. The Remuneration Committee met on two occasions during the year. The Remuneration Committee's primary role is to advise the Board about appropriate remuneration and terms of service for the Chief Executive and Executive Directors employed by the Trust. The Remuneration Committee fulfilled the requirements of its terms of reference during 2018-19.

Membership of the Trust Board and Committees and also the record of attendance of members are shown on page 33 of the Accountability Report. During the year, the appraisal processes in place did not identify any significant performance related issues of members of Trust Board or Committees. The Chair has ongoing discussions with each of the Non-Executive Directors in terms of their contribution to their respective committees and to give them an opportunity to highlight any specific concerns or issues.

4. Business Planning and Risk Management

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and Ministerial priorities are properly reflected in the management of business at all levels within NIAS.

The Board identifies the strategic and corporate aims, objectives and risks and monitors the achievement of these in the public interest. It has established a framework of prudent and effective controls to manage these risks, underpinned by a recently reviewed assurance framework. Decisions are taken by the Board within a framework of good governance to build a successful organisation, which is always striving to achieve excellence.

Business Planning

The Trust's Delivery Plan and Corporate Plan highlight the organisation's plans for the incoming year in line with the stated purpose, mission and vision of the organisation, aligned to the relevant principles and values, which direct action consistent with Ministerial priorities. The NIAS Trust Delivery Plan, which is subject to approval by the HSCB, takes account of available resources and outlines Trust priorities in terms of actions and activity to secure objectives for the year.

The Trust has been working to develop a new strategy which looks to the future and considers our aspirations for a transformed ambulance service for 2026. This will be closely aligned to the DoH's "Health and Wellbeing 2026 – Delivering Together" document. This highlights the value of working as an integrated HSC system alongside a range of partners in local authorities, other agencies and the voluntary sector with the emphasis on person-centred care, ill-health prevention, social wellbeing and

providing more diagnostics, treatment and care in the community and home settings. A number of workshops are planned for 2019-20 to engage Trust Board and senior managers in its formulation.

During 2018-19, NIAS has been actively engaged with other ambulance services across the UK and Ireland in the development of this strategy, building on the developments of recent years and setting out how NIAS can further improve the service we provide to the public, and support the wider HSC sector.

Risk Management

The Trust Board has established an Assurance Committee, which is a committee of the Board, and is responsible for overseeing all aspects of risk management across the organisation. The Assurance Committee meets at least three times a year and reviews incidents (including Serious Adverse Incidents), Risk Registers and compliance with the replacement arrangements for Controls Assurance Standards, as standing items, as well as other health and safety and risk management issues as they arise. The meetings are recorded and the minutes are reported to the Trust Board. The Trust's Medical Director has been given delegated responsibility for the oversight of risk management and is supported in this regard by a Risk Manager.

The Trust Board continues to review the arrangements in place with reference to best practice and DoH guidance in order to strengthen the arrangements for Risk Management. The Trust's Corporate Risk Management Policy and Strategy is undergoing a scheduled review and will be presented to Trust Board in 2019. The Policy and Strategy specifies ways in which risk can be identified; the means of identification include, although not exclusively, incident reporting, Serious Adverse Incident (SAI) reporting, complaints management, risk assessment, horizon-scanning at Trust Board level, claims management, assurance, benchmarking and consultation with staff and service users. The Strategy also places upon all Trust employees the responsibility to be aware of and to report any and all risks to which they or the Trust are exposed.

This process enables identified risks to be recorded on the Risk Register, evaluated and, if necessary, re-evaluated in line with the regional guidance and best practice. In accordance with the Trust's Risk Management Strategy, this takes into account the likelihood and potential impact on the Trust's patients, employees, environment, reputation and resources. This evaluation then prompts the development of individual risk treatment plans against which progress is monitored through the Trust's Risk Register.

Corporate Risks are those that impact on the organisation as a whole or which cannot be resolved immediately or adequately reduced by treatment at a local level. They are recorded on the Corporate Risk Register which is reviewed on a monthly basis by the Senior Executive Management Team

(SEMT). Risks escalated to the Corporate Risk Register in 2018-19 include: delivering commissioned hours; increasing commissioned hours; voluntary overtime; operational management arrangements; staff health and wellbeing; and EU Exit. Local Risks are those which have a localised impact and which can be reduced to an acceptable level by treatment at a local level. These are recorded on the Local Risk Register and are the responsibility of the Trust's line management. Local Risk Register updates are forwarded to the relevant Directors for distribution and review at local level on a regular basis. The Trust has further developed the mechanisms for the review of Local Risk Registers by ensuring they are formally reviewed by Assurance Committee and Trust Board on a rotational basis. The Trust will be reviewing and updating its risk appetite statement which defines the amount of risk the organisation is willing to accept as part of the scheduled review of the Corporate Risk Management Policy and Strategy. In accordance with the Statutory Mandatory Training Policy, Risk management training is to be completed every two years and a Risk Management e-learning package is under development for 2019-20. Annual workshops are held with all risk owners and risk and governance training is included in the corporate induction provided to all new staff.

The Trust has been included in the RQIA schedule of unannounced visits and continues to develop policies, processes and audit functions in relation to Infection Prevention and Control (IPC). The Trust's IPC Group oversees activities in this area and reports to the Assurance Committee and the Trust Board.

5. Information Governance

In NIAS, information governance is the framework of legislation and best practice guidance including the new General Data Protection Regulations (GDPR), the Freedom of Information Act 2000, Duty of Confidentiality etc. that regulates the manner and way in which the Trust collects, obtains, handles, uses, shares and discloses information. The introduction of GDPR occurred on 25 May 2018 and the Trust implemented governance changes into Trust policies and processes including the appointment of a Data Protection Officer and strengthening Privacy Notices for staff and the public. The Trust holds and processes information obtained from our patients, clients, suppliers, other Trusts, Coroner Service for NI, the Police Service of Northern Ireland, the Police Ombudsman, Solicitors, Coroners, and other stakeholders, as well as from our staff. The Trust uses this information to provide assurance on the level of care and service provision we deliver to our patients and for planning and business continuity. Good quality information forms the basis of high quality care.

The Trust recognises fully that information is required every day across the Trust to discharge our duties. The Trust understands that a large majority of the information we hold is of a personal nature. The Trust uses this information in many ways e.g. to respond effectively to emergencies, to ensure

that non-emergency patients are taken to Hospital appointments, to ensure the continuity of care of a patient we are treating and to support clinical research etc.

During 2018-19 we have continued to embed an information governance framework within the Trust and update staff on GDPR. We have completed information asset registers and identified data flows i.e. all manual and electronic records across the Trust to identify any information governance risks. The Trust's Information Governance Steering Group reviews the management of all information risks and information governance arrangements within the Trust and reports to the Assurance Committee.

Data loss or mismanagement does occasionally happen and while these breaches are relatively minor in nature, nevertheless the Trust continues to use the learning from such incidents to inform and develop good practice. There have been no significant information related breaches brought to the attention of the SIRO during 2018-19.

Cyber Security remains a clear focus of attention for all HSC organisations. The number of incidents of malicious cyber-attacks of computer systems supported by political regimes and / or individuals is expected to grow and all organisations are encouraged to remain vigilant. NIAS undertook a programme of work with Internal Audit to measure its compliance with the National Cyber Security Centre (NCSC) Ten Steps to Cyber Security in 2017 and continues to work on a regional basis to enhance its resilience in this area. A further programme of work supported by the HSCNI Cyber Security Programme Board in 2018 assessed each Trust against ISO 27001 Information Security Standard. The challenge for NIAS and the HSC as a whole is to be prepared to minimise the impact of such an attack on delivery of our service and to be able to restore services as soon as possible. The Trust is working to develop appropriately tested contingency arrangements and to ensure that all users recognise and embed NIAS guidance on password and security of systems.

The Trust has taken steps to advise staff of the need to be vigilant in the areas of data protection and cyber security in line with regional initiatives.

6. Fraud

In line with good practice, NIAS takes a zero tolerance approach to fraud in order to protect and support our key public services. We have put in place an Anti-Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer (FLO) promotes fraud awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud and Probity Services team and provides advice to personnel on fraud reporting arrangements. All staff are provided with mandatory fraud awareness

training in support of the Anti-Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate every five years.

7. Public Stakeholder Involvement

The Trust aims to ensure that those who use our services and their representatives have an opportunity to influence and shape policy and service delivery decisions. Our Personal and Public Involvement Strategy outlines our commitment to involving key stakeholders and their representatives in the development of our services. Service user engagement and involvement is mainstreamed into key policy development processes. Personal and Public Involvement was included as part of the mandatory training programme for all staff during the year.

A key priority remained a programme of engagement on Transformation and Modernisation and related Appropriate Care Pathways. Engagement with a range of stakeholders has been key to ensuring that these pathways remain safe and appropriate. During 2018-19 stakeholders engaged included: NI Fire and Rescue Service; Police Service of NI; RQIA; Patient Safety Forum; other HSC Trusts; PHA and HSCB. In relation to frailty pathways, NIAS has taken part in the British Geriatrics Society's frailty network which has service user input. Staff engagement has also been vital and the Transformation and Modernisation team regularly present at staff inductions and to cohorts undertaking the university programme.

The Trust sought to ensure maximum public involvement in relation to the Clinical Response Model (CRM) consultation and developed an engagement and communications plan that had enough flexibility to respond to user feedback in real time in order to improve the consultation process. It included pre-consultation engagement with key stakeholders, extensive information and awareness raising, innovative approaches to outreach, a responsive attitude to suggestions for improvement, and an extension of the consultation period – from twelve weeks to sixteen weeks - to provide stakeholders with maximum opportunities for involvement. A rolling reporting process of the stakeholder consultation was overseen by SEMT on a weekly basis, and informal and formal engagements were also conducted by members of the Trust Board. This process is being taken forward under the CRM Programme with the establishment of a NIAS Stakeholder Forum to provide effective and meaningful opportunities for ongoing public involvement in policy development.

The Trust has continued to gather and analyse patient experience stories as part of the regional 10,000 Voices project. Further work will be undertaken to use 10,000 Voices as a learning and engagement tool for the Transformation and Modernisation Programme.

The Trust takes into account the views of the public in relation to identifying and managing risks through, for example, the analysis of learning outcomes, complaints and untoward incident reports (UIRs) (including, if appropriate, contact with the service user(s) and/or other related stakeholders such as public sector partners). Risk identification, assessment and management is also considered if it arises from stakeholder feedback provided during the broader policy development processes and is then referred to the relevant NIAS department as appropriate.

8. Assurance

The Trust has an Assurance Framework based on DoH guidance 'An Assurance Framework: A Practical Guide for Boards of Arm's Length Bodies'. This framework is regularly updated and submitted to the Assurance Committee for approval. This identifies the assurances provided to NIAS by its governance structure and highlights any gaps in assurance. This supports improvements in the level of assurance and underpins the challenge function of the Trust Board.

A further important source of assurance is provided by Internal Audit whose audit plans are based on key risks and systems within the organisation. As part of the annual audit programme Internal Audit carried out a review of Risk Management (Including Management of Assurances) and provided a satisfactory level of assurance.

The Trust endeavours to continually improve its structures and processes of assurance through self-assessment exercises and resultant improvement plans. The Trust Board has been engaged in an ongoing process of self-assessment using the Board Governance Self- Assessment Tool issued by DoH. Similarly the Audit Committee annually tests its application of good practice using a Self-Assessment checklist, issued by the National Audit Office.

The Trust also contributes to both Mid-Year and Year End Accountability Meetings with DoH and HSCB which are designed to provide assurances on the Trust's systems of internal control.

These structures and processes and the sources of independent assurance outlined in this statement provide an appropriate and acceptable quality of assurance to Trust Board.

Replacement of Controls Assurance Standards Process

On 30 March 2018, the Permanent Secretary and HSC Chief Executive, Mr Pengelly, wrote to HSC Trusts in respect of the review of Controls Assurance Standards. He reminded Trusts that he had written to all organisations in August 2017 setting out the rationale for ceasing Controls Assurance Standards with effect from 1 April 2018, with a view to providing a more comprehensive and proportionate assurance to the Department.

The Trust is working with Departmental Policy Leads and other HSC organisations to ensure that suitable and proportionate assurance arrangements are in place for each of the standard areas from 2018-19. Until replacement arrangements have been agreed in each area, the previous evidence lists will continue to be used for providing assurance. The Trust recognises that this is a transitional year and will monitor progress and update as and when required.

With regards to Infection Control, NIAS has not yet reached an appropriate level of assurance and this largely relates to the development of an Infection Prevention Control (IPC) Annual Report and Annual Programme, IPC personnel structure, education and training. It is important to note however:

- An IPC Annual Programme will be produced for 2019-20;
- An IPC Annual Report will be produced reflecting 2018-19; and
- Commissioner support has been sought in support of an IPC Business Case to enhance IPC personnel structure.

Work continues on the implementation of an overarching Quality Improvement Plan (QIP). The Trust also continues to progress actions to develop and implement controls assurance in relation to environmental cleanliness. Further details are set out below (section 11) on Infection Prevention and Control.

The Trust continues to develop systems and processes to deliver increased assurance. Action plans will be developed as appropriate and progress against the plan will be monitored throughout the year.

9. Sources of Independent Assurance

NIAS obtains Independent Assurance from the following sources:

- Internal Audit;
- Business Services Organisation (BSO);
- Regulation and Quality Improvement Authority (RQIA); and
- External Audit.

The Trust also relies on other significant assurance functions, both internal and external to the organisation, and considers the implications of any relevant findings for the governance of the organisation. These may include, but will not be limited to, any reports issued by the Comptroller and Auditor General or Public Accounts Committee, reviews by DoH commissioned bodies, the Medicines Regulatory Group and other professional and regulatory bodies with responsibility for the performance of staff or functions (e.g. Joint Royal Colleges Ambulance Liaison Committee (JRCALC), Health and Care Professions Council (HCPC), Royal Colleges and other accreditation bodies).

Internal Audit

The Trust utilises an internal audit function (commissioned from the BSO), which operates to defined standards and whose work is informed by an analysis of risk to which the Trust is exposed and annual audit plans which are based on this analysis. In 2018-19 Internal Audit reviewed the systems as outlined below:

Audit Assignment	Level of Assurance
Financial Review	Satisfactory - Non Pay Expenditure; Asset Management; and General Ledger Limited – Payments to Staff (Four Significant Findings)
NIAS' Compliance with Permanent Secretary's Instructions Regarding Travel	Satisfactory (No Significant Findings)
Patient Flow	Satisfactory (No Significant Findings)
Absence Management	Limited (One Significant Finding)
Board Effectiveness	Limited (Two Significant Findings)
Risk Management	Satisfactory (No Significant Findings)
Management of Complaints, Claims and Incidents	Limited - Claims Management (One Significant Finding) Unacceptable – Complaints and Incident Management including Serious Adverse Incidents (Three Significant Findings)
Assurance Process Post Controls Assurance Standards	No level of assurance provided in this assignment. Processes adopted by the Trust are adequate.
Stock Taking	Satisfactory (No Significant Findings)

Definition of Levels of Assurance	
Satisfactory	Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.
Limited	There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.
Unacceptable	The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

Overall for the year ended 31 March 2019, the Head of Internal Audit has provided limited assurance on the adequacy and effectiveness of NIAS' framework of governance, risk management and control.

In the Financial Review, while Satisfactory assurance was provided in relation to non-pay expenditure, asset management and the general ledger, Limited assurance was provided in relation to payments to staff. Four Significant findings were identified and relate to: the need to strengthen control over the key user roles in the payroll system; the need to ensure payroll control accounts are reconciled and that action is taken on a timely basis; the need for managers to take action on a timely

basis to reduce the occurrence of overpayments; and the need to work with the BSO Payroll Service Centre (PSC) to address issues with the Pension Band Review exercises. The Trust is liaising with the PSC and action will be taken to strengthen controls in this area.

Limited assurance was provided in the Absence Management audit. One Significant finding was identified and related to the following issues: the initial contact of operational staff with the Resource Management Centre; the operational management support structure not being available 24 hours a day, 7 days a week in line with the operational service; issues with the completion of return to work interviews; and issues with occupational health referrals. Action is being taken to review and revise procedures under a newly established Good Attendance Programme Board.

Limited assurance was provided in the Board effectiveness audit. Two significant findings were identified and related to the following issues: the Trust Standing Orders, Reservation and Delegation of Powers and Standing Financial Instructions requiring review; the use of Board In-committee meetings; the volume of agenda items and Board papers; Board minutes are not sufficiently detailed; and sub-committees submit verbal updates rather than formal reports. An action plan has been developed to take forward the audit recommendations in this area.

Limited assurance was provided in relation to Claims Management and Unacceptable assurance was provided in relation to Complaints and Incident Management including Serious Adverse Incidents. Four Significant findings were identified: the Complaints procedure requiring review, the timeliness and investigation process of Complaints and related learning; the timeliness of the investigation of Serious Adverse Incidents; delays in the Incident Management Process, the use of incident reporting, and procedures requiring review; and the lack of an operational Claims Management policy and procedures within the Trust. Action will be taken to address all issues highlighted and recommendations made in this audit assignment.

Recommendations to address all control weaknesses have been considered by the Audit Committee and have been, or are currently being, implemented. Progress on implementation will continue to be monitored by SEMT; reviewed by Internal Audit; and considered by the Audit Committee. Whilst the Head of Internal Audit has provided an overall limited assurance, she acknowledges that the leadership team in NIAS were aware of these issues and are taking action to address them.

Follow-up on previous Recommendations

A review of the implementation of previous internal audit recommendations was carried out at mid-year and again at year-end. Progress has been made and 111 (74%) of the 151 recommendations examined have been fully implemented, a further 39 (26%) were partially implemented and 1 (less than 1%) was not yet implemented.

The partially implemented internal audit recommendations relate in particular to: the controls in place in the Payroll Service Centre (PSC) to identify overpayments to staff; the development of procedures for the management of unsocial hours and related allowances; and the development of a formalised regional IT Incident management protocol.

In relation to overpayments, management has taken steps to mitigate against the risk of overpayments occurring and actions to address issues are discussed with the PSC at NIAS specific operational meetings and at the Regional Payroll Customer Forum. Significant work within the Trust and regionally continues to improve controls around the verification and approval processes.

In relation to unsocial hours, management are reviewing the area with a view to strengthening the monitoring effectiveness of relief hours.

In relation to the regional IT Incident management protocol, the HSC Cyber Security Programme Board has developed and formalised a regional IT Incident management protocol. This will be formally approved once testing has been completed.

A significant amount of work has been completed during the year to progress all audit recommendations and plans are in place to consolidate this progress in 2019-20. All audit recommendations include an implementation date and a responsible officer.

BSO Shared Services Audits

A number of audits (summarised below) have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to the BSO Governance & Audit Committee. BSO have advised that all accepted recommendations in the 2018-19 internal audit reports have been implemented or are being progressed by management.

Audit Assignment	Level of Assurance
Payroll Service Centre – Substantive Audit (March 2019)	Limited (Seven Significant Findings)
Accounts Payable Shared Service	Satisfactory
Recruitment Shared Services	Satisfactory
Business Services Team	Satisfactory

A limited level of assurance continues to be provided in respect of the Payroll Service Centre (PSC). Significant issues still remain which impact on the assurance level provided, and these relate to: significant outstanding audit recommendations remain partially implemented; high levels of manual

input by PSC staff; high levels of manual intervention required by PSC staff; issues with the detection, calculation and processing of overpayments; uncertainty whether data transferred automatically from the payroll system reconciles with HMRC data; inadequate customer relationship management processes; and the payroll system error causing an underpayment of employers superannuation contributions.

Regulation and Quality Improvement Authority (RQIA)

Recommendations are covered in detail in section 11 below under the heading 'Infection Prevention and Control / RQIA'.

External Audit

External Audit provides an independent opinion on the financial statements to the Northern Ireland Assembly. Any control weaknesses or added value issues that are identified in the course of conducting the external audit, are communicated to the Audit Committee in the Report to Those Charged with Governance.

10. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of the effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee and Assurance Committee. A plan to address weaknesses and ensure continuous improvement to the system is in place.

11. Internal Governance Divergences

Update on prior year control issues which have now been resolved and are no longer considered to be control issues

Financial Position 2018-19

The Trust continues to operate in an increasingly difficult financial environment. In the 2018-19 financial year the Trust achieved a breakeven position with a small surplus of income over expenditure. Cumulative savings of an additional £0.8 million were implemented through a range of

non-recurrent measures. In addition, the Trust delivered a capital programme in excess of £6.5 million, which was within the Capital Resource Limit (CRL) set by the DoH.

The Trust received significant non recurrent allocations to support specific projects during the year. These included Confidence and Supply allocations for Paramedic training, including the associated backfill of staff at other ambulance grades. The completion of this training and associated costs will extend into 2019-20.

Regional Electronic Ambulance Communication Hub (REACH) formerly e-PRF

NIAS has concluded an OJEU procurement for a solution for electronic patient records and personal issue devices for all front line staff. A full business case was produced based on final costs and submitted for approval to the HSCB Commissioners as agreed, before NIAS could commit to enter into a contract. Following approval in February 2019, a letter of offer had been issued by the BSO Procurement and Logistics Service (PaLS) to Ortivus Ltd as the preferred supplier. NIAS began the process of finalising contracts with the official contract start date of 6 June 2019. The first supplier meeting took place in April 2019.

A Programme Board is firmly established made up of the NIAS SEMT, HSCB E-health, BSO and the HSCB Commissioner to oversee the implementation of REACH and related projects including replacement of mobile data systems and installation of Wi-Fi hubs in vehicles, the upgrade and replacement of radio infrastructure in vehicles and at stations and the use of Wi-Fi for transmission of ECGs.

Paramedic Education

The Trust's in-house Paramedic-in-Training programme, which was approved by the Health and Care Professions Council (HCPC) and largely based on Institute of Healthcare Development (IHCD) ambulance training modules, was formally closed during 2016-17 as a direct result of the withdrawal of IHCD modules. This had the potential impact of not being able to maintain or add to the requisite number of Paramedics in the NIAS workforce in line with service delivery.

With no other route open to train new Paramedics in Northern Ireland, NIAS established a formal Paramedic Education Project to source an interim pre-registration Paramedic programme to meet the short term needs of the Trust and the development of a longer term Paramedic education solution that will meet the future needs. In Quarter 3 of 2017-18, as a result of a tender exercise, the Trust entered into a partnership with Ulster University (UU) to develop a Level 5 Foundation Degree in Science in Paramedic Practice. Members of the Trust's Education and Training Team formed a Curriculum Development Team to develop the FdSc programme.

The programme documentation was formally submitted to the HCPC in Quarter 4 of 2017-18 and a joint UU / HCPC approvals visit took place in May 2018. Both UU and HCPC agreed they would approve the programme, subject to a number of conditions, including a recommendation that the proposed commencement would be moved from September 2018 to January 2019. Revised and additional documentation to address the conditions was submitted to UU and HCPC. In September 2018 UU confirmed it was satisfied that the programme met all of its conditions. Another HCPC approvals visit was held in October 2018, following which, full approval with no conditions was awarded. Following the recruitment and selection of applications from NIAS Emergency Medical Technicians, the first programme, with a cohort of 47 Paramedic students, commenced in January 2019.

This FdSc (level 5) programme will be an interim solution for pre-registration Paramedic education. The HCPC has announced a change to the minimum educational threshold for future Paramedic registration, which will rise to BSc (level 6) for all new students commencing programmes from 1st September 2021. For future Paramedic education, the DoH has stated its intention to commission a BSc and has set up a Paramedic Education and Training subgroup to take forward this process.

Update on prior year control issues which continue to be considered control issues

Agenda for Change

Job Evaluations for Paramedics, RRV Paramedics and EMT posts within NIAS remain ongoing. In 2013, following exhaustion of internal Partnership processes, these three Job Evaluations were passed to the HSC Regional Management and Trade Union Leads, who in partnership referred the posts to the Regional Quality Assurance (RQA) team to consider further under the NHS Job Evaluation Scheme. The RQA is a partnership group comprising Trade Union and Management. The process sits out with NIAS Trust authority and NIAS is not represented in the RQA Team.

In December 2015, NIAS received Partnership correspondence from the Regional Quality Assurance (RQA) team advising that the RQA team had reached a conclusion “that the current banding levels i.e. EMT (Band 4); Paramedic (Band 5) and RRV Paramedic (Band 5) remain unchanged”. This outcome requires to be validated by the RQA team through the production of a Job Evaluation Report, which remains outstanding from the RQA team. All affected staff were advised of the conclusion of the RQA team in December 2015 and will be formally notified of the outcome of their job evaluation process following completion of the Job Evaluation Report. Thereafter in line with due process they will have the right to request a review of the outcome.

From December 2015, the Trust has engaged with Regional leads and DoH colleagues to endeavour to bring this process to a conclusion through due process. The Trust remains committed to the job evaluation process and resolving outstanding issues as a matter of priority and continues to meet with the Departmental Workforce Policy Directorate to attempt to conclude this process. A temporary workforce lead role has been established in the DoH to address NIAS-specific issues. This role is currently engaging with stakeholders in progressing key workforce issues, including the outstanding job evaluation processes.

The Trust recognises the potential for significant non recurrent and recurrent costs in relation to Agenda for Change and will continue to work through due process with Commissioners and DoH to address any potential cost issues with future reviews or job evaluations if they arise.

Business Services Transformation Programme and Shared Services

The Business Services Transformation Programme (BSTP) replaced aged Finance and Human Resources systems and the programme also introduced HSC wide Shared Services for all HSC organisations in Northern Ireland.

Internal Audit reviews of shared services for: Accounts Receivables; Accounts Payables; Recruitment; and Business Services have all been issued with satisfactory levels of assurance and are deemed to be stable.

Whilst significant progress continues to be made in many areas, the Payroll Service Centre (PSC) continues to have significant control issues (see Section 9, page 50 for further detail). The Trust continues to work with BSO Shared Services to make improvements and to realise the expected benefits of the new systems and structures. In the interim, the Trust continues to retain an element of processing in relation to payroll and travel and expenses within NIAS and has put additional controls in place to mitigate and minimise any effect of these weaknesses.

Category A Response Performance

Category A response targets have not been achieved in 2018-19 and continue to present a significant challenge for the immediate future. NIAS achieved 37.2% (8 percentage points lower than last year) against the 72.5% target. Efforts will continue, and be increased, to maximise the use of existing resources to improve Category A response times without compromising our overall commitment to respond promptly and appropriately to all 999 and non 999 requests for ambulance assistance. Performance has also been impacted by increasing hospital turnaround times as a result of pressures in the wider unscheduled care system. In 2018-19 the average turnaround time was 38 minutes 41 seconds at all Acute Hospitals compared to 37 minutes 12 seconds for the previous year. During

2018-19, only 34% of turnarounds took place within the 30 minute target. As a winter contingency, NIAS placed Ambulance Receivers in hospital EDs. Their role was to take the patient from the ambulance crew, reducing ambulance delays at hospital and letting the crew return to service ready for their next call. NIAS is also participating fully in a regional initiative to address this issue being led by the HSCB and PHA.

The main reason for the deteriorating Category A performance is the disparity between demand and capacity. NIAS went through a formal consultation process on the new Clinical Response Model and received favourable feedback. In addition to more accurately targeting the most clinically urgent calls, the proposal also identifies the need for significant additional staff resources. The model will be reviewed in light of the consultation and submitted to HSCB and the DoH for approval in 2019-20.

Health and Wellbeing

NIAS has increasingly placed a strong focus on staff engagement, and Health and Wellbeing outcomes for staff. This agenda is a core element of NIAS' organisational development agenda.

For example, NIAS has established a Health and Wellbeing Partnership with UNISON. This has involved a joint union/NIAS staff survey, which was developed in partnership and is administered with union colleagues. The survey results have been used to ascertain and analyse detailed information from staff about issues related to wellbeing and welfare. Seven NIAS pilot locations throughout Northern Ireland saw participation of around 200 completed surveys. This process took place over three months from December 2017 – February 2018, having been launched jointly by the then Chief Executive of NIAS and the Regional Secretary of UNISON. This was publicised by NIAS social media and internal communications. Trade union officials conducted the circulation of the survey, with communications / awareness support being provided by NIAS HR. A joint Steering Group has considered the detailed analysis of the results to help inform future actions. Since quarter three in 2018-19, a range of action points have been agreed under the Partnership, which are focussed on training, empowerment, communications, and health and wellbeing initiatives. These have been communicated to staff and a work-plan has been agreed.

A peer support pilot project has been developed which has involved substantial staff engagement, project development work, and external partnering with public sector colleagues, to benchmark and build on best practice for NIAS in relation to systems of peer support, stress management and trauma response. A number of large and intensive staff engagement workshops took place in 2017 and 2018 to inform, discuss and encourage involvement in the forthcoming Pilot project. These have been supplemented by communiques, social media and internal communications. A first cohort of peer support volunteers were trained in October 2018. This team have been facilitating support to

significant numbers of staff colleagues following a 'soft launch' in November 2018. It is intended that further resources and training will be invested in the peer support project in 2019-20, in order to embed its beneficial impact.

These specific initiatives are in addition to wider ongoing work around health and wellbeing in NIAS. A full project plan for the development of mainstream health and wellbeing will be developed under a new Health and Wellbeing Project Manager who has been recruited and will commence work in quarter one of 2019-20. In addition, this core work will form part of the wider Good Attendance Programme, with a standalone project therein on health and wellbeing.

Attendance Management

Sickness levels within NIAS remain unacceptable, which has the potential to diminish levels of operational cover and affects the ability to respond in a timely manner.

NIAS' sickness absence target for 2018-19, as agreed with the DoH, is to 'improve sick absence rates by 5% on 2017-18 levels'. The cumulative absence rate during 2017 -18 was 10.5%. The requirement in 2018-19 was to achieve an absence rate of 9.97%, however, the cumulative absence level at March 2019 was 11.48%.

In recognition of the higher than average levels of sickness absence across the HSC and NHS Trusts, in November 2018, the Trust invited the Association of Ambulance Chief Executives (AACE) to assist and review its management of attendance (with a particular focus on operational front-line and control room staff).

In February 2019 the Trust Board considered and accepted the AACE findings and recommendations for improving attendance levels within NIAS. A Programme Board and related structures have now been established to take forward priority work streams identified from AACE recommendations, together with recommendations made by Internal Audit following their review of NIAS Absence Management in October / November 2018 which provided only limited assurance to the Trust. These measures are in addition to those identified as part of the Demand and Capacity Review and associated Performance Improvement Plan.

Infection Prevention and Control / RQIA

Following an invitation from NIAS, RQIA has carried out a number of unannounced inspections for Infection Prevention and Control (IPC) across the region since 2017. A number of inspections highlighted concerns regarding monitoring and assurance mechanisms for hygiene, cleanliness and IPC at station and vehicle level. At organisational level concerns were identified regarding governance systems, audit and assurance, education and training and access to expertise in

hygiene, cleanliness and IPC across NIAS. A number of improvement notices were issued between July 2017 and February 2018 and RQIA recommended the implementation of a special measure including the provision of Trust lead for IPC.

It is testament to the hard work of all staff that RQIA have noted a significant improvement regionally in the standard of IPC knowledge and practice across NIAS, as well as recognising much better systems of governance and assurance to maintain this progress. The RQIA has now removed all the previous improvement notices and replaced them with a single notice relating to the further embedding of training and governance across the organisation.

NIAS has submitted a business case to underpin all of this progress which has required the employment of staff dedicated to vehicle cleaning (this having previously been performed by operational staff), upgrading of facilities across stations and further training across the organisation and the employment of a full time organisation lead for IPC matters.

Building Leases

The Trust was previously not compliant with current policies and guidance relating to the acquisition, renewal and disposal of leased property assets including PEL 98/1 and PEL (11) 01 and the DoF DAO letter. Strategic Outline Case's (SOC) and Outline Business Cases (OBC) were not completed nor were Land and Property Services (LPS) requested to perform scoping exercises prior to the renewal of leases for ambulance stations.

The Trust has currently thirteen Commercial leases and is now compliant with current policies and guidance relating to the acquisition, renewal and disposal of leased property assets (including PEL 98/1 and PEL (11) 01) in twelve cases with the remaining one Strategic Outline Case (SOC) still in process with the Landlord. All submitted SOC's, were completed with appropriate input from LPS and BSO's Directorate of Legal Services (DLS) to ensure value for money and compliance.

The Trust has processes in place to actively manage the critical lease dates in compliance with current lease policy, particularly in relation to SOC, OBC, Termination, Renewals, Break Points and interacting with other statutory bodies as required. The Trust has created a series of warnings and events on the 3i Estate Terrier property management system to give notice that action will be required, covering all of the critical lease points above for all commercially leased properties.

EU Exit

In light of the potential for no-deal EU exit, NIAS has worked with the DoH to put in place any required mitigation against issues such as possible delay in supply chains for medicines and equipment and disruption in cross-border travel. Trust representatives will continue to monitor the situation and have

already met with counterparts in the National Ambulance Service of Ireland to ensure that Memoranda of Understanding for cross border emergency and contingency work are in place.

The Community Paramedic project is part financed by the European Union's European Regional Development Fund through the INTERREG VA Cross - border programme managed by the Special EU Programmes Body (SEUPB) (2019: £97k, 2018: £115k).

Identification of new issues in the current year and anticipated future issues

Financial Position 2019-20

In the continuing absence of an Executive and a sitting Assembly the Northern Ireland Budget Act 2018 was progressed through Westminster, receiving Royal Assent on 20th July 2018, followed by the Northern Ireland Budget (Anticipation and Adjustments) Act 2019 which received Royal Assent on 15th March 2019. The authorisations, appropriations and limits in these Acts provide the authority for the 2018-19 financial year and a vote on account for the early months of the 2019-20 financial year as if they were Acts of the Northern Ireland Assembly.

There are a range of challenges expected in 2019-20 and achieving savings and delivering financial balance is an increasing challenge.

While the Trust achieved a breakeven financial position in the year to 31 March 2019, it is important to note that this was achieved following the receipt of significant non-recurring funding, one off contingency measures, expenditure reductions and planned in year slippage on investment. As a result the Trust is aware of the underlying recurrent deficit position it faces, which, coupled with further in-year emergent pressures, ensure that the significant budgetary challenges continue into 2019-20.

The outlook for 2019-20 is indicating the financial year's resources will also be increasingly constrained, both from a capital and revenue perspective.

Given the level of the significant and ongoing financial challenges currently faced across HSC, extensive budget planning work is therefore on-going between the Trust, HSCB and DoH in order to achieve a 2019-20 financial plan. It is anticipated that when the overall Financial Position of the Trust is brought together, the Trust will still carry a significant recurrent and in year 2019-20 deficit, however the Trust remains committed to working with the DoH and HSCB in seeking to find solutions to enable it to live within its budget.

Emergency Ambulance Control Telephone Contingency

Ambulance Services experience occasional mismatch between the number of incoming calls and the number of available call-takers and NIAS has arrangements to manage this situation. The arrangements are coordinated by the BT Emergency Operators. When calls are queuing to be answered by NIAS Emergency Ambulance Control, the BT Operators can divert them to our buddy service, the Scottish Ambulance Service who answer them for us and then electronically pass the resulting call details onto our Computer Aided Dispatch (CAD) system.

It was identified internally that 999 callers were being put through to a telephone queue rather than to our buddy service as part of an internal BT-driven demand management process which kept the BT Operators from being available due to holding 999 ambulance calls. The effect of being placed into a telephone queue was to disable our buddy back-up system with the Scottish Ambulance Service. Callers in this queue waited for considerably longer than we anticipated. We reviewed this situation with BT and while they retain their demand management process for times of significant pressure, it cannot be implemented for lengthy periods of time or without consultation with Control Management.

Cyber Security

Cyber security remains a key focus for NIAS and the wider HSC given threats to systems such as the 'Wannacry' cyber-attack, which had a major impact worldwide most notably with the NHS UK in May 2017. A work programme has been developed in conjunction with regional frameworks to examine Trusts, readiness to respond to such events. This will identify ways to enhance the security of key clinical systems and associated information.

Workforce Pressures - Potential recruitment of NIAS Paramedics to Primary Care

In order to address capacity pressures in Primary Care there is an increasing potential for NIAS to lose experienced Paramedics to GP Federations, GP Practices and Out-of-Hours providers. Given the current staffing position within NIAS and the challenges to maintain safe levels of cover, discussions are ongoing with HSCB to ensure a planned approach to the development of appropriate Paramedic roles to support Primary Care. This needs to be managed in a way that will stabilise the NIAS workforce and associated clinical skill mix to protect emergency response capacity for those patients who require it. We will continue to work collaboratively with Primary Care to identify any potential opportunities to work collaboratively to resolve the issue.

Organisational Capacity

There is increasing recognition of the central role that NIAS and its staff have to contribute to the wider transformation agenda, in particular to manage demand within the community with

less reliance on secondary care. Recent developments and pilot initiatives such as the introduction of Appropriate Care Pathways, Clinical Support Desk, work to provide a more appropriate response to frequent callers and the Multi-Agency Triage Team (MATT) to more effectively respond to patients with mental health needs have all demonstrated the potential opportunities.

There is currently insufficient management capacity in the Trust for NIAS to fully maximise the opportunities these and other initiatives present, as well as being able to effectively manage the implementation of the proposed new Clinical Response Model. The recent approval by DoH of two additional Senior Executive posts will help to address this. To establish the extent of additional management capacity required to effectively take forward these opportunities, AACE has been commissioned to undertake a review to benchmark NIAS management and support staffing levels with comparable UK ambulance services. The findings of this review will be considered by the Trust Board, and discussed as required with HSCB and DoH colleagues.

Condition of Estate

The Northern Ireland Ambulance Service operates from a total of 62 Sites throughout Northern Ireland. There are 58 Operational facilities including 34 Ambulance Stations, 22 Deployment Points and 2 Control Centres. The majority of the NIAS Estate is in overall poor condition, as highlighted in the DoH State of the Estate Report with functional suitability, capacity and compliance issues recorded at most sites. During 2019-20, NIAS plans to develop a revised estates strategy to address not only the condition of the estate, but also the new service delivery model (Clinical Response Model) and to introduce the concept of “Make Ready” to improve operational efficiency.

Confidence and Supply

A condition of the confidence and supply funding to the Trust was approval of each business case by the Trust Senior Management Team and then HSCB approval by 31 March 2019. Of the total two NIAS specific schemes (total value £2.1m), only one (value £1.7m) had been approved by both the Trust Senior Management Team and HSCB by 31 March 2019. The remaining NIAS specific scheme (value £0.4m) had not had the business case formally approved by the Trust Senior Management Team or HSCB by 31 March 2019. The Trust expects both its Senior Management Team and HSCB to approve the outstanding business case in 2019-20. In addition, during the year the Trust benefitted from confidence and supply funding for a further four projects (value £0.1m). These initiatives involved multiple

organisations and the approval of business cases was coordinated regionally with funds allocated to individual organisations.

Incident Management (including Serious Adverse Incidents)

The Trust is currently unable to comply with the regional Serious Adverse Incident (SAI) procedure, particularly in terms of timescales for reporting and final review of incidents and for family engagement. These issues were highlighted during a recent internal audit into the management of complaints, litigation and incidents which also identified the lack of resources within the Trust's Medical Directorate and an increase in the reporting of SAIs. The Trust is taking steps to address these issues including: a Station Officer now providing support one day a week; support from the HSC Leadership Centre; a SAI lead to be in post in September 2019; and a recruitment process for an Assistant Medical Director to be completed in 2019-20.

Complaints Management

The Trust has received an unacceptable level of assurance in relation to its complaints management process. One significant finding and three priority 1 audit recommendations were identified in relation to: timeliness; the investigation process; and related learning. To address these issues, NIAS has developed an action plan and has engaged 2 additional temporary staff to ensure capacity to deliver related actions. The Trust's revised policy & procedure is currently out for consultation and will be tabled at the Trust Board meeting in August 2019 and rolled out thereafter. The policy, procedure and related guidance will address most of the priority 1 findings. The backlog of open complaints has been prioritised and a plan of action has been agreed to deliver this. Open complaints reporting will be enhanced by the August 2019 Trust Board meeting to reflect the new policy and procedures and agreed key performance indicators. The learning from incidents policy will be expanded to include learning from complaints to supplement and enhance current practice. NIAS are in the process of establishing a Patient Safety Directorate that will provide further focus on this area of business. The Trust participates in the HSC Regional complaints arrangements and have highlighted the requirement to review related training packages as part of its action plan. NIAS will ensure complaints awareness and related investigation training is prioritised within its mandatory training programme.

12. Conclusion

The Trust has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money Northern Ireland (MPMNI).

Further to considering the accountability framework within the Trust, I have taken into consideration the limited assurance provided by the Head of Internal Audit. I have sought assurance from the Senior Executive Management Team (SEMT), that where significant findings have identified weaknesses in established controls, that appropriate mitigations and actions plans are in place to address audit recommendations and improve internal controls. In addition, the Trust is taking proactive steps to identify any other potential control issues and will address these and strengthen the organisations accountability framework. On that basis, I am content that NIAS has operated a sound system of internal governance during the period 2018-19.



Mr Michael Bloomfield

Chief Executive

18 June 2019

Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2019

Section 421 of The Companies Act 2006, as interpreted for the public sector, requires HSC bodies to prepare a Remuneration Report containing information about directors' remuneration. The Remuneration Report summarises the remuneration policy of the Northern Ireland Ambulance Service Health and Social Care Trust and particularly its application in connection with senior managers. The report must also describe how the Trust applies principles of good corporate governance in relation to senior managers remuneration.

Senior managers include the Chief Executive and the Executive Directors who operate at Board level and are listed overleaf and on page 33 of the Director's Report.

Remuneration Committee

The membership the Remuneration Committee is comprised exclusively of Non-Executive Directors and the Committee is chaired by the Chair of the Trust Board. Executive Director attendance is restricted to the Chief Executive and the Director of Human Resources and Corporate Services who absent themselves at appropriate points in the meeting to prevent any issues such as an actual or perceived conflict of interest arising.

It is recognised as best practice and is detailed within the Trust Standing Orders and the Audit Committee Terms of Reference that members of the Remuneration Committee should not also be members of the Audit Committee. Due to Non-Executive Director vacancies, the Trust had to place Mr A Cardwell, Non-Executive Director on the Audit Committee from March 2018 to May 2018 and Mr T Haslett, CBE on both the Audit Committee and Remuneration Committee from June 2018.

Remuneration Policy

The policy on the Remuneration of Directors and Senior Managers for current and future periods is governed and administered on the basis of the DoH Departmental Directives and Circulars on HSC Senior Executive Salaries. NIAS applies the Senior Executive Performance Management Scheme as set out within Departmental Circular HSS(SM) 1/2003. The circular sets out the following

requirements which are applied within the Trust:

- The Board determines the strategic and operational corporate objectives of the Trust for the year ahead taking into account the parameters established by the Department and incorporating them within the Trust Delivery Plan;
- The Chair agrees the Chief Executive's performance objectives, undertakes a review of performance and objectives, and completes a final report on the Chief Executive's performance each year;
- The Chief Executive agrees the individual performance objectives of Executive Directors, undertakes a review of performance and objectives, and completes a final report on Executive Director's performance each year;
- Senior Executives agree performance objectives with the Chief Executive, participate in reviews and take responsibility for personal development;
- Performance objectives are linked to Trust Delivery Plans and Strategic Plans. Performance objectives are clearly defined and measurable;
- Each Director's performance is reviewed by the Chief Executive on an annual basis. The approach adopted is based on an assessment of the Executive Director's contribution towards the achievement of agreed objectives aligned to the Trust's Strategic and Trust Delivery Plan. A similar approach is used by the Chair for the Chief Executive. Performance pay would be considered within the total pay limit determined by the DoH;
- The Remuneration Committee encourages effective appraisal of staff and scrutinises objectives for consistency, robustness and alignment with priorities. The Committee also ensures that a robust process has taken place and monitors for consistency of assessment before recommending overall banding and award for senior executives;
- The Remuneration Committee recommendations are presented to Trust Board for consideration and approval; and
- The Remuneration Committee awaits conformation from DoH in relation to outstanding executive pay awards for 2016-17, 2017-18 and 2018-19.

Service Contracts

The Trust Medical Director is employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004. Three of the other Senior Executives in the year 2018-19 were employed on the pre 23 December 2008 Senior Executive Contract. Both the Chief Executive and the Acting Director of Human Resources and Corporate Services employed during the year were employed on the post 2008 Senior Executives Contract. The contractual provisions applied are those detailed and contained within Circular HSS (SM) 2/2001.

Directors

Non-Executive Directors

Mr Paul Archer, Chair, appointed on 16 October 2008 for a period of four years (extended from 16 October 2012 to 15 October 2016 with final extension to 30 June 2018).

Mrs Nicole Lappin, Chair, appointed on 1 July 2018 for a period of four years.

Mr Dale Ashford, Non-Executive Director, appointed on 16 April 2018 for a period of four years.

Dr Jim Livingstone, Non-Executive Director, appointed on 1 November 2012 for a period of four years (extended from 1 November 2014 to 30 October 2020). – Dr Livingstone stood down from this position on 28 February 2019.

Mr William Abraham, Non-Executive Director, appointed on 18 May 2015 for a period of four years.

Mr Trevor Haslett CBE, Non-Executive Director, appointed on 18 May 2015 for a period of four years.

Mr Alan Cardwell, Non-Executive Director, appointed on 1 August 2015 for a period of four years.

Mr Jim Dennison, Non-Executive Director, appointed on 1 March 2019 for a period of four years.

The terms and conditions applicable to Non- Executive Directors are issued by the DoH.

Executive Directors

Mr Michael Bloomfield, Chief Executive, appointed on 19 March 2018.

Mr Brian McNeill, Director of Operations, appointed 1 June 2005.

Dr Nigel Ruddell, interim Medical Director from 1 July 2017 and was appointed **Medical Director** 1 November 2018.

Mrs Sharon McCue, Director of Finance and Information Communications Technology, appointed 4 March 2002.

Ms Roisin O’Hara, Director of Human Resources & Corporate Services, appointed 1 March 2002.

Ms Michelle Lemon, Acting Director of Human Resources & Corporate Services, appointed from 20 September 2017 to 31 August 2018.

Duration of Contract

All Senior Executives are on permanent Contracts of Employment with continuation subject to satisfactory performance.

Notice Periods

A three-month' notice period is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

Termination Payments (Audited)

Statutory provisions only as detailed in contract. There were no payments made to directors in respect of either compensation for loss of office or early retirement during 2018-19.

Senior Employees' Remuneration (Audited)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Trust were as follows:

Name	2018-19					2017-18				
	Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000	Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000
Non-Executive Members										
Paul Archer (left 30 Jun 2018)	5 - 10 (25 - 30*)	-	100***	-	0 - 5	25 - 30	-	100***	-	25 - 30
Nicole Lappin (from 1 Jul 2018)	15 - 20 (25 - 30*)	-	100***	-	15 - 20	-	-	-	-	-
Norman McKinley (to 7 Apr 2017)	-	-	-	-	-	0 - 5 (5-10*)	-	-	-	0 - 5
James Livingstone (to 28 Feb 2019)	5 - 10 (5-10*)	-	-	-	0 - 5 (5-10*)	5 - 10	-	-	-	5 - 10
Jim Dennison (from 1 Mar 2019)	0 - 5 (5-10*)	-	-	-	0 - 5 (5-10*)	-	-	-	-	-
William Abraham	5 - 10	-	-	-	5 - 10	5 - 10	-	100***	-	5 - 10
Trevor Haslett, CBE	5 - 10	-	100***	-	5 - 10	5 - 10	-	-	-	5 - 10
Dale Ashford (from 16 Apr 2018)	5 - 10	-	-	-	5 - 10	-	-	-	-	-
Alan Cardwell	5 - 10	-	100***	-	5 - 10	5 - 10	-	100***	-	5 - 10
Executive Members **										
Michael Bloomfield (from 19 Mar 2018)	90 - 95	0-5	300***	(54)	35 - 40	0 - 5 (90 - 95*)	0 - 5	-	-	0 - 5
Shane Devlin (to 18 Mar 2018)	-	-	-	-	-	70 - 75 (70 - 75*)	0 - 5	4600***	34	110 - 115
Sharon McCue	65 - 70 **** (70 - 75*)	0-5	100***	-	70 - 75	70 - 75	0 - 5	-	-	70 - 75
Roisin O'Hara	70 - 75	0-5	-	3	70 - 75	70 - 75	0 - 5	-	(20)	50 - 55
David McManus (to 31 May 2017)	-	-	-	-	-	15 - 20 (100 - 105*)	-	-	-	15 - 20
Brian McNeill	70 - 75	0-5	-	2	70 - 75	70 - 75	0 - 5	500***	-	70 - 75
Michelle Lemon (from 20 Sep 2017 to 31 August 2018)	20 - 25 (65 - 70*)	0-5	-	(2)	20 - 25	60 - 65 (60 - 65*)	0 - 5	-	14	70 - 75
Dr Nigel Ruddell (from 1 Jul 2017)	110 - 115	-	-	30	140 - 145	105 - 110 (110 - 115*)	-	-	43	145 - 150

Please note that the salary bandings for each board member within the remuneration table are reflective of estimated salary increases for the Senior Executive pay award payable from 1 April 2018. Approval in respect of the senior executive pay award for 2016-17, 2017-18 or 2018-19 was not received by the date of the accounts being prepared and as such the CETV values noted overleaf have been calculated using pre adjustment salary figures.

Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2018-19 relate to performance in 2017-18 and the comparative bonuses reported for 2017-18 relate to performance in 2016-17.

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights.

The single total figure of remuneration includes salary, bonus / performance pay, benefits in kind as well as pension benefits.

* denotes full-year equivalent salary.

** During the financial year there were a number of additions to the Executive membership of the Board as set out above and on page 65. The remuneration information disclosed above reflects the relevant directors' salaries on a pro-rata basis.

*** The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. These include for example, travel and cycle to work scheme.

**** Reduced hours from 1 January 2018.

Senior Employees' Pension (Audited)

2018-19

Name	Real Increase in Pension and Related Lump Sum at Age 60 £000s	Total Accrued Pension at Age 60 and Related Lump Sum £000s	CETV at 31/03/18 £000s	CETV at 31/03/19 £000s	Real Increase in CETV £000s
Executive Members					
Michael Bloomfield	(2.5 - 5) + lump sum of (10 - 15)	35 - 40 + lump sum of 95 - 100	707	744	(68)
Roisin O'Hara	0 - 2.5 + lump sum of (0 - 2.5)	25 - 30 + lump sum of 75 - 80	512	585	4
Brian McNeill	0 - 2.5 + lump sum of (0 - 2.5)	30 - 35 + lump sum of 90 - 95	660	751	12
Michelle Lemon	0 - 2.5 + lump sum of (0 - 2.5)	15 - 20 + lump sum of 30 - 35	199	246	12
Nigel Ruddell	0 - 2.5 + lump sum of 0 - 2.5	35 - 40 + lump sum of 90 - 95	576	695	29

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members. In addition, no entries are provided in respect of pensions for Executive members who either leave the Trust's employment or reach the applicable pensionable age during the financial year.

Cash Equivalent Transfer Value

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HSC pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Negative Results

In some cases, the real increase in CETV and the pension benefits accrued for the single total figure of remuneration can be negative – that is, there can be a real decrease. This is particularly likely to happen during periods of pay restraint and/or where inflation is higher than pay increases.

The final salary pension of a person in employment is calculated by reference to their pay and length of service. The pension will increase from one year to the next by virtue of them having an extra year's service and by virtue of any pay rise during the year. Where there is no pay rise, the increase in pension due to extra service may not be sufficient to offset the inflation increase – that is, in real terms, the pension value can reduce, hence the negative values.

Fair Pay Disclosure (Audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

In accordance with Circular Reference: HSC(F) 23-2013 Amendment on Disclosure of Highest Paid Director and Median Remuneration, (Hutton Fair Pay review Disclosure) staff pay in March (excluding severance payments) should be annualised, and the salary of the highest paid Director is taken at the mid-point of the remuneration band as disclosed in the Senior Employees' Remuneration table. Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

The table below outlines this relationship:

	2018-19	2017-18
Band of Highest Paid Directors Remuneration	£110k - £115k	£105k - £110k
Median Total Remuneration	£31,682	£33,345
Ratio	3.55	3.22

The midpoint of the remuneration band of the highest paid Director in the Northern Ireland Ambulance Service HSC Trust during the financial year was £112,500 (2018: £107,500). This was 3.55 times (2018: 3.22) the median remuneration of the workforce, which was £31,682 (2018: £33,345).

There is a small increase from 3.22 in 2017-18 to 3.55 in 2018-19 due to an increase in the banding of the highest paid director.

Remuneration ranged from £16,943 to £113,840 (2017-18, £14,948 to £105,633).

Staff Report

Number of Senior Staff by Band and Gender

	Executive Director		Non-Executive Director		Senior Staff*		Other Staff		TOTAL	
	No	As %age	No	As %age	No	As %age	No	As %age	No	As %age
Male	3	60.0%	5	83.3%	8	66.7%	941	70.2%	957	70.1%
Female	2	40.0%	1	16.7%	4	33.3%	400	29.8%	407	29.9%
TOTAL	5		6		12		1,341		1,364	

* Senior staff are considered to be those operating at Assistant Director level (Band 8b and above) and excludes those operating at Senior Manager level (Band 8a and below).

The information in the above table is taken from the Human Resources, Payroll & Travel System (HRPTS) and reflects the position of staff in post on 31 March 2019. The above figures reflect substantive posts and do not include dual employments.

Staff Policies Applied During 2018-19

NIAS is fully committed to complying with its responsibilities to promote Equality of Opportunity in line with employment law and best practice. Employment policies operate in line with the Trust's Equality of Opportunity and Equality Scheme.

During the reporting period 2018-19, a total of 81 applications were received from applicants who declared a disability. In this regard NIAS continued to meet its statutory responsibilities under the Disability Discrimination Act (NI) 1997 (DDA) by making reasonable adjustments both to the selection process itself and the appointment process.

NIAS also continues to support students attending training at the Regional Ambulance Training Centre (RATC) in respect of disabilities declared and makes appropriate reasonable adjustments to both learning and examination requirements.

During the same period NIAS continued to engage with employees where necessary to agree the provision of reasonable adjustments to their post/employment circumstances, under DDA, enabling their continued employment with the Trust.

Staff Costs (Audited)

	2019			2018
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Staff costs comprise:				
Wages and salaries	45,401	2,124	47,525	44,994
Social security costs	4,718	0	4,718	4,623
Other pension costs	6,337	0	6,337	5,706
Sub-Total	56,456	2,124	58,580	55,323
Capitalised staff costs	0	0	0	(35)
Total staff costs reported in Statement of Comprehensive Net Expenditure	56,456	2,124	58,580	55,288
Less recoveries in respect of outward secondments			0	(34)
Total Net Costs			58,580	55,254

Staff costs include £nil (2018: £nil) relating to the Charitable Trust Funds.

There were no staff costs charged to capital projects during the year (2018: £35k).

The Trust participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension Scheme has been updated to reflect current financial conditions and (a change in financial assumption methodology) will be used in 2018-19 accounts.

Average Number of Persons Employed (Audited)

	2019			2018
	Permanently employed staff No.	Others No.	Total No.	Total No.
The average number of whole time equivalent persons employed during the year was as follows:				
Medical and dental	2	0	2	1
Nursing and midwifery	1	0	1	0
Professions allied to medicine	0	0	0	0
Ancillaries	3	37	40	2
Administrative & clerical	83	33	116	113
Ambulance staff	1,131	10	1,141	1,102
Works	0	0	0	3
Other professional and technical	0	0	0	0
Social services	0	0	0	0
Other	0	0	0	0
Total Average Number of Persons Employed	1,220	80	1,300	1,221
Less average staff number relating to capitalised staff costs	0	0	0	(1)
Less average staff number in respect of outward secondments	0	0	0	(1)
Total Net Average Number of Persons Employed	1,220	80	1,300	1,219

The number of persons employed include £nil (2018: £nil) relating to the Charitable Trust Funds.

Off Payroll Engagements

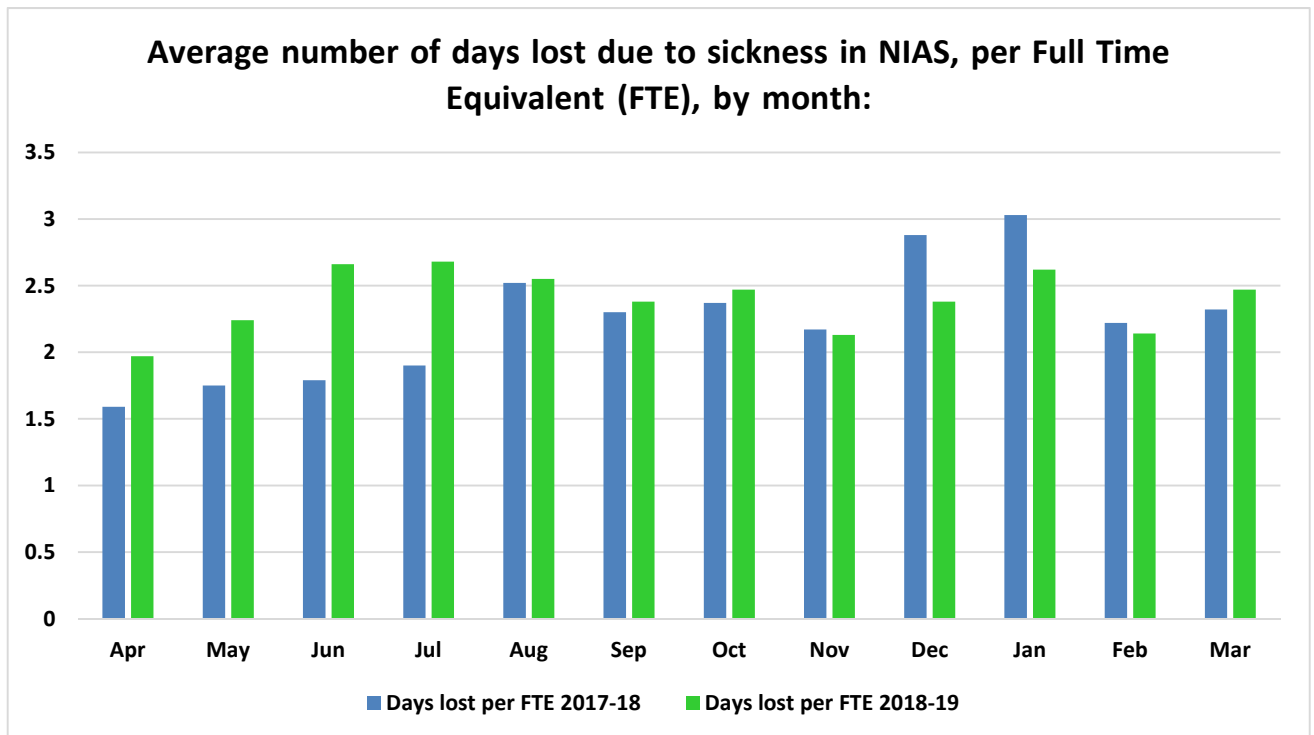
There were no 'off-payroll' engagements at a cost of over £58,200 per annum in place during the financial year (2018: nil).

Expenditure on Consultancy

The Trust spent £15,000 on consultancy during the financial year (2018: £20,197).

Sickness Absence Data

Attendance management continues to present a challenge to NIAS. NIAS sickness absence target for 2018-19, as established by the Department of Health (DoH), was "a 5% improvement on the 2017-18 performance". The sickness absence target for NIAS for 2018-19 was 9.97%. The monthly percentage absence recorded for March 2019 was 12.21%. Cumulatively at 31 March 2019, absence levels within NIAS were totalling 11.48%. Accordingly, the Trust did not achieve the 2018-19 target. However significant work has been undertaken within the Trust to address this which will continue to have a prioritised focus.



Reporting of Early Retirement and Other Compensation Scheme - Exit Packages (Audited)

During the financial year ending 31 March 2019, there were no compulsory redundancies, or other departures where the Trust agreed an exit package (2018: nil).

Redundancy and other departure costs are paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation Act 1972. Exit costs are accounted for in full in the year in which the exit package is approved and agreed and are included as operating expenses at Note 3. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

Staff Benefits

The Northern Ireland Ambulance Service HSC Trust paid £nil staff benefits in 2019 (2018: £nil).

Trust Management Costs

	2019 £000s	2018 £000s
Trust management costs	5,293	4,782
Income:		
RRL	83,684	76,257
Income per Note 4	993	890
Non cash RRL for movement in clinical negligence provision	(177)	(46)
Less interest receivable	0	0
	84,500	77,101
Less adjustments as detailed in HSS (THR) 2/99	(585)	(32)
Total Income	83,915	77,069
% of total income	6.31%	6.20%

The above information is based on the Audit Commission's definition "M2" Trust management costs, as detailed in HSS (THR) 2/99. The adjustments above are exceptional items which may distort the management costs, for example, income from independent ambulance provider recharges to other Trusts and non-recurrent funding for projects undertaken.

Retirements due to Ill-health

During 2018-19 there was 7 early retirements from the Trust, agreed on the grounds of ill-health (2018: 1). The estimated additional pension liabilities of these ill-health retirements will be £22k (2018: £2k). These costs are borne by the HSC Pension Scheme.

ACCOUNTABILITY AND AUDIT REPORT

Funding Report

Regularity of Expenditure (Audited)

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Ambulance Service HSC Trust's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health.

The Chief Executive discharges these responsibilities through a governance framework that is tested regularly and on which annual independent assurances are obtained. This framework and the assurances obtained are set out in the Governance Statement for 2018-19 on pages 39 to 62.

The Comptroller and Auditor General provides an annual opinion to the Northern Ireland Assembly which includes an opinion on regularity. The full Certificate and Report of the Comptroller and Auditor General is set out on pages 77 to 79.

Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust had no income generated from fees or charges during the year (2018: £nil).

Remote Contingent Liabilities (Audited)

In addition to contingent liabilities reported within the meaning of IAS37, the Northern Ireland Ambulance Service HSC Trust also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. This is where it is not currently possible to quantify the potential impact or liabilities. See Note 21 on page 117 of the Annual Accounts for further information.

Losses and Special Payments (Audited)

Type of loss and special payment	2018-19		2017-18
	Number of Cases	£	£
Cash losses			
Cash Losses - Theft, fraud etc	0	0	0
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	0	0	0
Claims abandoned			
Waived or abandoned claims	0	0	0
	0	0	0
Administrative write-offs			
Bad debts	0	0	0
Other	0	0	0
	0	0	0
Fruitless payments			
Late Payment of Commercial Debt	0	0	0
Other fruitless payments and constructive losses	1	24,905	750
	1	24,905	750
Stores losses			
Losses of accountable stores through any deliberate act	0	0	0
Other stores losses	0	0	0
	0	0	0
Special Payments			
Compensation payments			
- Clinical Negligence	1	5,437	18,031
- Public Liability	1	5,500	27,500
- Employers Liability	2	8,464	40,601
- Other	0	0	5,750
	4	19,401	91,882
Ex-gratia payments	4	2,145	379
Extra contractual	0	0	0
Special severance payments	0	0	0
TOTAL	9	46,451	93,011

Losses and Special Payments over £250,000 (Audited)

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £250k during the year (2018: £nil).

Special Payments (Audited)

The Northern Ireland Ambulance Service HSC Trust did not make any special payments or gifts during the year (2018: £nil).

Other Payments (Audited)

The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year (2018: £nil).



Mr Michael Bloomfield

Chief Executive

18 June 2019

**THE CERTIFICATE AND REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL TO
THE NORTHERN IRELAND ASSEMBLY**

NORTHERN IRELAND AMBULANCE SERVICE HEALTH AND SOCIAL CARE TRUST

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Ambulance Service Health and Social Care Trust for the year ended 31 March 2019 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of the Northern Ireland Ambulance Service Health and Social Care Trust's affairs as at 31 March 2019 and of the group's and the Northern Ireland Ambulance Service Health and Social Care Trust's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of the Northern Ireland Ambulance Service Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Other Information

The Trust and the Accounting Officer are responsible for the other information included in the annual report. The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Responsibilities of the Trust and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Trust and the Accounting Officer are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Report

I have no observations to make on these financial statements.



KJ Donnelly
 Comptroller and Auditor General
 Northern Ireland Audit Office
 106 University Street
 Belfast
 BT7 1EU

3 July 2019

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

FINANCIAL STATEMENTS

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2019

This account summarises the income generated and expenditure consumed on an accruals basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	NOTE	2019 £000s		2018 £000s	
		Trust	Consolidated	Trust	Consolidated
Income**					
Revenue from contracts with customers	4.1	744	744	638	638
Other operating income*	4.2	249	535	252	256
Total Operating Income		993	1,279	890	894
Expenditure					
Staff costs		(58,580)	(58,580)	(55,288)	(55,288)
Purchase of goods and services	3.1	(7,442)	(7,442)	(5,756)	(5,756)
Depreciation, amortisation and impairment charges	3.1	(6,536)	(6,536)	(6,282)	(6,282)
Provision expense	3.1	(652)	(652)	(228)	(228)
Other expenditures	3.1	(11,420)	(11,423)	(9,533)	(9,537)
Total Operating Expenditure		(84,630)	(84,633)	(77,087)	(77,091)
Net Operating Expenditure		(83,637)	(83,354)	(76,197)	(76,197)
Finance income	4.2	0	0	0	0
Finance expense	3.1	0	0	0	0
Net Expenditure for the Year		(83,637)	(83,354)	(76,197)	(76,197)
Revenue Resource Limit (RRL) and capital grants	24.1	83,684	83,684	76,258	76,258
Add back charitable trust fund net expenditure*		0	(283)	0	0
Surplus / (Deficit) against RRL		47	47	61	61

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2019 £000s		2018 £000s	
		Trust	Consolidated	Trust	Consolidated
Items that will not be reclassified to net operating costs:					
Net gain / (loss) on revaluation of property, plant and equipment	5.1-2 / 8.1	1,260	1,260	1,535	1,535
Net gain / (loss) on revaluation of intangibles	6.1-2 / 8.1	0	0	0	0
Net gain / (loss) on revaluation of charitable assets		0	3	0	0
Items that may be reclassified to net operating costs:					
Net gain / (loss) on revaluation of investments		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March		(82,377)	(82,091)	(74,662)	(74,662)

The notes on pages 84 to 120 form part of these accounts.

* All donated funds have been used by Northern Ireland Ambulance Service Health and Social Care Trust as intended by the benefactor. The Trust Board as corporate trustee has delegated responsibility to the Director of Finance and ICT to manage internal disbursements. The Director of Finance and ICT ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

** Due to the implementation of IFRS 15, income for 2017-18 has been reclassified for comparative purposes. See Note 4 for further information.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Financial Position as at 31 March 2019

This statement presents the financial position of the Trust. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	NOTE	2019		2018	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1-2	38,322	38,322	36,847	36,847
Intangible assets	6.1-2	364	364	573	573
Financial assets	7.1	0	297	0	11
Non current trade and other receivables	12.1	0	0	0	0
Other current assets	12.1	0	0	0	0
Total Non Current Assets		38,686	38,983	37,420	37,431
Current Assets					
Assets classified as held for sale	9.1	0	0	0	0
Inventories	10.1	101	101	106	106
Trade and other receivables	12.1	1,504	1,504	1,147	1,147
Other current assets	12.1	846	846	1,013	1,013
Current Intangible assets	12.1	0	0	0	0
Current Financial assets	7.1	0	0	0	0
Cash and cash equivalents	11.1	165	165	91	91
Total Current Assets		2,616	2,616	2,357	2,357
Total Assets		41,302	41,599	39,777	39,788
Current Liabilities					
Trade and other payables	13.1	(16,790)	(16,790)	(15,573)	(15,573)
Other liabilities	13.1	0	0	(2,261)	(2,261)
Intangible current liabilities	13.1	0	0	0	0
Provisions	15.1-5	(987)	(987)	(812)	(812)
Total Current Liabilities		(17,777)	(17,777)	(18,646)	(18,646)
Total Assets Less Current Liabilities		23,525	23,822	21,131	21,142
Non Current Liabilities					
Provisions	15.1	(2,981)	(2,981)	(2,684)	(2,684)
Other payables	13.1	0	0	0	0
Financial liabilities	7.1	0	0	0	0
Total Non Current Liabilities		(2,981)	(2,981)	(2,684)	(2,684)
Total Assets Less Total Liabilities		20,544	20,841	18,447	18,458
Taxpayers' Equity and Other Reserves					
Revaluation reserve		9,295	9,295	8,035	8,035
SoCNE reserve		11,249	11,249	10,412	10,412
Other reserves - charitable fund		0	297	0	11
Total Equity		20,544	20,841	18,447	18,458

The notes on pages 84 to 120 form part of these accounts.

The financial statements on pages 80 to 83 were approved by the Board on 18 June 2019 and were signed on its behalf by:



Ms Nicole Lappin
Chair
18 June 2019



Mr M Bloomfield
Chief Executive
18 June 2019

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Cash Flows for the year ended 31 March 2019

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Trust during the reporting period. The statement shows how the Trust generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the Trust. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Trust's future public service delivery.

	NOTE	2019 £000s	2018 £000s
Cash Flows from Operating Activities			
Net surplus after interest / Net operating expenditure		(83,354)	(76,197)
Adjustments for non cash costs		7,151	6,405
(Increase) / decrease in trade and other receivables		(190)	(1,444)
<i>Less movements in receivables relating to items not passing through the Net Expenditure Account</i>			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase) / decrease in inventories		5	(16)
Increase / (decrease) in trade payables		1,217	1,119
<i>Less movements in payables relating to items not passing through the Net Expenditure Account</i>			
Movements in payables relating to the purchase of property, plant and equipment		(733)	2,315
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		0	0
Use of provisions	15.1-5	(180)	(259)
Net Cash Inflow / Outflow from Operating Activities		(76,084)	(68,077)
Cash Flows from Investing Activities			
(Purchase of property, plant & equipment)	5.1	(5,792)	(9,212)
(Purchase of intangible assets)	6.1	(17)	(373)
Proceeds of disposal of property, plant & equipment		65	113
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	17
Drawdown from investment fund		(283)	0
Share of income reinvested		0	0
Net Cash Outflow from Investing Activities		(6,027)	(9,455)
Cash Flows from Financing Activities			
Grant in aid		82,185	77,505
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
Net Financing		82,185	77,505
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		74	(27)
Cash & Cash Equivalents at the Beginning of the Period	11.1	91	118
Cash & Cash Equivalents at the End of the Period	11.1	165	91

The notes on pages 84 to 120 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2019

This statement shows the movement in the year on the different reserves held by the Trust, analysed into the SoCNE Reserve (which reflects a contribution from the Department of Health). The SoCNE Reserve represents the total assets less liabilities of the Trust, to the extent that the total is not represented by other reserves and financing items. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The Charitable Fund Reserve reflects the total value of charitable donations received by the Trust which have yet to be utilised.

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2017		8,595	6,819	11	15,425
Changes in Taxpayers Equity 2017-18					
Grant from DoH		77,505	0	0	77,505
Other reserves movements including transfers		319	(319)	0	0
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(76,197)	1,535	0	(74,662)
Transfer of asset ownership		165	0	0	165
Non cash charges - auditors remuneration	3.1	25	0	0	25
Movement - other		0	0	0	0
Balance at 31 March 2018		10,412	8,035	11	18,458
Changes in Taxpayers Equity 2018-19					
Grant from DoH		82,185	0	0	82,185
Other reserves movements including transfers	13.2	2,261	0	0	2,261
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(83,637)	1,260	286	(82,091)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3.1	28	0	0	28
Balance at 31 March 2019		11,249	9,295	297	20,841

The notes on pages 84 to 120 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1. Authority

These financial statements have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance's Financial Reporting manual (FReM) and in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the HSC Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Trust are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

1.2 Currency and Rounding

These accounts are presented in UK pounds sterling and rounded in thousands.

1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise: Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture and Fittings, and Assets under Construction.

Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has a cost of at least £5,000; or

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building or station, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as “under construction” are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

Valuation of Land and Buildings

Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of the HSC.

The last valuation was carried out on 31 January 2015 by Land and Property Services (LPS) which is an independent executive body within the Department of Finance (DoF). The valuers are qualified to meet the ‘Member of Royal Institution of Chartered Surveyors’ (MRICS) standard.

Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

Land and buildings used for the Trust’s services or for administrative purposes are stated in the Statement of Financial Position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use;
- Specialised buildings – depreciated replacement cost; and
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to noncurrent assets.

Modern Equivalent Asset

DoF has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. LPS have included this requirement within the latest valuation.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Assets Under Construction (AUC)

Assets in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

Revaluation Reserve

An increase arising on revaluation is taken to the Revaluation Reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

1.4 Depreciation

No depreciation is provided on freehold land, since land has unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of "non-current assets held for sale" are also not depreciated.

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The following asset lives have been used:

Asset Type	Asset Life
Freehold Buildings	15 - 70 years
Leasehold Property	Remaining period of lease
IT Assets	3 - 10 years
Intangible Assets	3 - 10 years
Other Equipment	3 - 15 years

1.5 Impairment Loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the Revaluation Reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

1.6 Subsequent Expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure, which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

The overall useful life of the Trust's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

1.7 Intangible Assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Trust's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to the Trust; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value. Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

1.8 Non-current Assets Held for Sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the Revaluation Reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

1.9 Inventories

Inventories are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

1.10 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 5 essential criteria within the scope of IFRS 15 are met in order to define income as a contract. Income relates directly to the activities of the Trust and is recognised when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised. Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Grant in Aid

Funding received from other entities, including the Department and the Health and Social Care Board are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

1.11 Investments

The Northern Ireland Ambulance Service HSC Trust does not have any investments.

The Charitable Trust Funds are invested on behalf of the Northern Ireland Ambulance Service HSC Trust by the NIHPSS Common Investment Fund (see Note 1.26).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.12 Research and Development Expenditure

Following the introduction of the 2010 European System of Accounts (ESA10), from 2016-17 there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure.

The Northern Ireland Ambulance Service HSC Trust's expenditure on research and development during the year was £nil.

1.13 Other Expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.14 Cash and Cash Equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.15 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The Trust as Lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the Trust's surplus / deficit.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS 17. Leased buildings are assessed as to whether they are operating or finance leases.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The Trust as Lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Trust's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Trust's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

1.16 Private Finance Initiative (PFI) Transactions

The Northern Ireland Ambulance Service HSC Trust has had no PFI transactions during the year.

1.17 Financial Instruments

- Financial Assets

Financial assets are recognised on the Statement of Financial Position when the Trust becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value. IFRS 9 introduces the requirement to consider the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the HSC Body's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument.

- Financial Liabilities

Financial liabilities are recognised on the Statement of Financial Position when the Trust becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are derecognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

- Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within Trusts in creating risk than would apply to a non public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities.

Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

- Currency Risk

The Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The Trust has no overseas operations. The Trust therefore has low exposure to currency rate fluctuations.

- Interest Rate Risk

The Trust has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

- Credit Risk

Because the majority of the Trust's income comes from contracts with other public sector bodies, the Trust has low exposure to credit risk.

- Liquidity Risk

Since the Trust receives the majority of its funding through its principal Commissioner which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.

1.18 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DoF-issued discount rates as at 31 March 2019 of:

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	0.76%
	Medium term (5 – 10 years)	1.14%
	Long term (10 - 40 years)	1.99%
	Very long term (40+ years)	1.99%
Inflationary	Year 1	2.00%
	Year 2	2.00%
	Into perpetuity	2.10%

The discount rate to be applied for employee early departure obligations is +0.29% with effect from 31 March 2019.

The Trust has also disclosed the carrying amount at the beginning and end of the period, additional provisions made, amounts used during the period, unused amounts reversed during the period and increases in the discounted amount arising from the passage of time and the affect of any change in the discount rate.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the Trust has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.19 Contingent liabilities/assets

In addition to contingent liabilities disclosed in accordance with IAS 37, the Trust discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

Under IAS 37, the Trust discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

1.20 Employee Benefits

Short-term Employee Benefits

Under the requirements of IAS 19 Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave (including untaken flexi leave) that has been earned at the year end. This cost has been calculated using actual staff numbers and costs applied to the actual untaken leave balance as at 31 March 2019. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement Benefit Costs

The Trust participates in the HSC Pension Schemes. Under these multi-employer defined benefit schemes both the Trust and employees pay specified percentages of pay into the schemes and the liability to pay benefit falls to the DoH. The Trust is unable to identify its share of the underlying assets and liabilities in the schemes on a consistent and reliable basis. Further information regarding the HSC Pension Schemes can be found in the HSC Pension Schemes Statement in the Departmental Resource Account for the Department of Health.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The costs of early retirements are met by the Trust and charged to the Statement of Comprehensive Net Expenditure at the time the Trust commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme has been updated to reflect current financial conditions and (a change in financial assumption methodology) will be used in 2018-19 accounts.

1.21 Reserves

Statement of Comprehensive Net Expenditure Reserve

Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets.

Charitable Fund Reserve

The Charitable Fund Reserve reflects the total value of charitable donations received by the Trust which have yet to be utilised.

1.22 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

1.23 Third Party Assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 23 to the accounts.

1.24 Government Grants

The note to the financial statements distinguishes between grants from the UK government entities and grants from the European Union.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.25 Losses and Special Payments

Losses and special payments are items that the Northern Ireland Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had HSC Trusts not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments in the Assembly Accountability section of the Annual Report is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

1.26 Charitable Trust Account Consolidation

The Government's Financial Reporting Manual (FReM) consolidation accounting policy requires the Trust's financial statements to consolidate the accounts of controlled charitable organisations and funds held on trust. As a result the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by the FReM.

It is important to note however the distinction between public funding and the other monies donated by private individuals still exists.

The Board of the Northern Ireland Ambulance Service HSC Trust as corporate trustee has delegated responsibility to manage the internal disbursements of Charitable Trust Funds to the Director of Finance & ICT. The director ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

All such funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor.

1.27 Accounting Standards that have been Issued but have not yet been Adopted

Under IAS 8 there is a requirement to disclose those standards which have been issued but not yet adopted.

The IASB issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in Northern Ireland, which will bring Northern Ireland Departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2020-21, the accounting boundary for Departments will change and there will also be an impact on Departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2020.

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 2 SEGMENTAL ANALYSIS

2.1 Analysis of Net Expenditure by Segment

For operational purposes, the services provided by the Northern Ireland Ambulance Service are broadly divided into emergency and non-emergency services. The Executive Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which co-ordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. As the Trust Board of the Northern Ireland Ambulance Service in its capacity as the 'Chief Operating Decision Maker' receives financial information for the Trust as a whole and makes decisions based on the provision of an ambulance service for the whole of Northern Ireland, it is appropriate that the Trust reports on a one operational segment basis.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2019		2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs ¹ :				
Wages and salaries	47,525	47,525	44,966	44,966
Social security costs	4,718	4,718	4,621	4,621
Other pension costs	6,337	6,337	5,701	5,701
Purchase of care from non-HSC bodies	3,267	3,267	2,638	2,638
Revenue grants to voluntary organisations	1,962	1,962	1,444	1,444
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	829	829	828	828
Supplies and services - Clinical	2,347	2,347	1,456	1,456
Supplies and services - General	468	468	371	371
Establishment	1,924	1,924	1,527	1,527
Transport	4,361	4,361	4,334	4,334
Premises	2,388	2,388	1,694	1,694
Bad debts	0	0	0	0
Rentals under operating leases	142	142	142	142
Rentals under finance leases	0	0	0	0
Finance cost of finance leases	0	0	0	0
Interest charges	0	0	0	0
PFI and other service concession arrangements service charges	0	0	0	0
Research & development expenditure	0	0	0	0
Clinical negligence - other expenditure	0	0	0	0
BSO services	400	400	320	320
Training	458	458	304	304
Professional fees	131	131	144	144
Patients travelling expenses	0	0	0	0
Costs of exit packages not provided for	0	0	0	0
Elective care	0	0	0	0
Other charitable expenditure	0	3	0	4
Miscellaneous expenditure	222	222	193	193
Non Cash Items				
Depreciation	6,038	6,038	6,140	6,140
Amortisation	226	226	141	141
Impairments	272	272	1	1
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(65)	(65)	(130)	(130)
(Profit) on disposal of intangibles	0	0	0	0
Loss on disposal of property, plant & equipment (including land)	0	0	0	0
Loss on disposal of intangibles	0	0	0	0
Increase / Decrease in provisions (provision provided for in year less any release)	660	660	257	257
Cost of borrowing of provisions (unwinding of discount on provisions)	(8)	(8)	(29)	(29)
Auditors remuneration	28	28	25	25
Add back of notional charitable expenditure	0	0	0	0
Total	84,630	84,633	77,088	77,092

¹ Further detailed analysis of staff costs is located in the Staff Report on page 71 within the Accountability Report.

In addition to the notional auditors remuneration above, during the year the Trust received services from its External Auditor (the Northern Ireland Audit Office) to the value of £1k (2018: nil) in respect of fees for the National Fraud Initiative 2018-19 exercise.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 4 INCOME

The implementation of IFRS 15 includes a 5 stage model for the recognition of revenue from contracts with customers. As a result of this the income for 2017-18 has been reclassified for comparative purposes.

4.1 Revenue from contracts with customers

	2019		Restated 2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	440	440	303	303
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	304	304	335	335
Clients contributions	0	0	0	0
Total	744	744	638	638

4.2 Other Operating Income

	2019		2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	249	249	167	167
Seconded staff	0	0	34	34
Charitable and other contributions to expenditure by core trust	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	51	51
Charitable income received by charitable trust fund	0	286	0	4
Investment income	0	0	0	0
Research and development	0	0	0	0
Profit on disposal of land	0	0	0	0
Interest receivable	0	0	0	0
Total	249	535	252	256
TOTAL INCOME	993	1,279	890	894

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2019

	Land £000s	Buildings (excluding dwellings) £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation								
At 1 April 2018	1,950	17,421	1,441	9,317	27,255	3,398	281	61,063
Indexation	762	492	0	104	516	0	2	1,876
Additions	0	0	3,113	35	2,862	515	0	6,525
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	0	(1,394)	54	1,246	94	0	0
Transfers	0	0	0	0	(42)	0	0	(42)
Revaluation	85	0	0	0	0	0	0	85
Impairment charged to the SoCNE	0	(283)	0	0	0	0	0	(283)
Impairment charged to the revaluation reserve	0	(236)	0	0	0	0	0	(236)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(1,627)	(42)	0	(1,669)
At 31 March 2019	2,797	17,394	3,160	9,510	30,210	3,965	283	67,319
Depreciation								
At 1 April 2018	0	1,295	0	5,997	15,041	1,811	72	24,216
Indexation	0	47	0	72	345	0	1	465
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(42)	0	0	(42)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(11)	0	0	0	0	0	(11)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(1,627)	(42)	0	(1,669)
Provided during the year	0	436	0	645	4,408	527	22	6,038
At 31 March 2019	0	1,767	0	6,714	18,125	2,296	95	28,997
Carrying Amount								
At 31 March 2019	2,797	15,627	3,160	2,796	12,085	1,669	188	38,322
At 31 March 2018	1,950	16,126	1,441	3,320	12,214	1,587	209	36,847
Asset Financing								
Owned	2,797	15,627	3,160	2,796	12,085	1,669	188	38,322
Finance leased	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount	2,797	15,627	3,160	2,796	12,085	1,669	188	38,322

Any fall in value through negative indexation or revaluation is shown as an impairment.

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £nil (2018: £nil).

During the year the Trust had assets funded from government grants to the value of £nil (2018: £51k), and no assets funded from donations (2018: £nil) or lottery funding (2018: £nil).

The carrying amount as at 31 March 2019 includes £nil (2018: £nil and 2017: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.2 Consolidated Property, Plant & Equipment - Year Ended 31 March 2018

	Land £000s	Buildings (excluding dwellings) £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation								
At 1 April 2017	1,785	12,798	5,696	5,744	25,399	3,239	234	54,895
Indexation	0	1,217	0	167	932	6	0	2,322
Additions	0	313	3,138	266	2,688	391	50	6,846
Donations / Government grant / Lottery funding	0	0	0	18	32	1	0	51
Reclassifications	0	3,093	(7,393)	3,122	1,178	0	0	0
Transfers	165	0	0	0	(456)	0	0	(291)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	(1)	(1)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	(2)	(2)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(2,518)	(239)	0	(2,757)
At 31 March 2018	1,950	17,421	1,441	9,317	27,255	3,398	281	61,063
Depreciation								
At 1 April 2017	0	844	0	5,370	12,840	1,520	57	20,631
Indexation	0	84	0	109	587	6	0	786
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(583)	0	0	(583)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	(1)	(1)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(2,518)	(239)	0	(2,757)
Provided during the year	0	367	0	518	4,715	524	16	6,140
At 31 March 2018	0	1,295	0	5,997	15,041	1,811	72	24,216
Carrying Amount								
At 31 March 2018	1,950	16,126	1,441	3,320	12,214	1,587	209	36,847
At 1 April 2017	1,785	11,954	5,696	374	12,559	1,719	177	34,264
Asset Financing								
Owned	1,950	16,126	1,441	3,320	12,214	1,587	209	36,847
Finance leased	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount At 31 March 2018	1,950	16,126	1,441	3,320	12,214	1,587	209	36,847
Asset financing								
Owned	1,785	11,954	5,696	374	12,559	1,719	177	34,264
Finance leased	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount At 1 April 2017	1,785	11,954	5,696	374	12,559	1,719	177	34,264

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2019

	Software Licenses £000s	Information Technology £000s	Websites £000s	Development Expenditure £000s	Payments on Account & Assets under Construction £000s	Total £000s
Cost or Valuation						
At 1 April 2018	1,040	0	30	0	0	1,070
Indexation	0	0	0	0	0	0
Additions	17	0	0	0	0	17
Donations / Government grant / Lottery funding	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(14)	0	0	0	0	(14)
At 31 March 2019	1,043	0	30	0	0	1,073
Amortisation						
At 1 April 2018	467	0	30	0	0	497
Indexation	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(14)	0	0	0	0	(14)
Provided during the year	226	0	0	0	0	226
At 31 March 2019	679	0	30	0	0	709
Carrying Amount						
At 31 March 2019	364	0	0	0	0	364
At 31 March 2018	573	0	0	0	0	573
Asset Financing						
Owned	364	0	0	0	0	364
Finance leased	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0
Carrying Amount	364	0	0	0	0	364

Any fall in value through negative indexation or revaluation is shown as an impairment.

During the year the Trust had no assets funded from donations, government grants or lottery funding.

The carrying amount as at 31 March 2019 includes £nil (2018: £nil and 2017: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 Consolidated Intangible Assets - Year Ended 31 March 2018

Software Licenses £000s	Information Technology £000s	Websites £000s	Development Expenditure £000s	Payments on Account & Assets under Construction £000s	Total £000s
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Cost or Valuation

At 1 April 2017	668	0	30	0	0	698
Indexation	0	0	0	0	0	0
Additions	373	0	0	0	0	373
Donations / Government grant / Lottery funding	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(1)	0	0	0	0	(1)
At 31 March 2018	1,040	0	30	0	0	1,070

Amortisation

At 1 April 2017	327	0	30	0	0	357
Indexation	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Disposals	(1)	0	0	0	0	(1)
Provided during the year	141	0	0	0	0	141
At 31 March 2018	467	0	30	0	0	497

Carrying Amount

At 31 March 2018	573	0	0	0	0	573
At 1 April 2017	341	0	0	0	0	341

Asset Financing

Owned	573	0	0	0	0	573
Finance leased	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0
Carrying Amount	573	0	0	0	0	573

Asset Financing

Owned	341	0	0	0	0	341
Finance leased	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0
Carrying Amount	341	0	0	0	0	341

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 7 FINANCIAL INSTRUMENTS

7.1 Financial Instruments

As the cash requirements of the Northern Ireland Ambulance Service HSC Trust are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

The Trust did not have any financial instruments as at 31 March 2019 (2018: £nil).

The Charitable Trust Funds has a share in the NIHPSS Common Investment Fund.

	Investments	
	2019 £000s	2018 £000s
Balance at 1 April	11	11
Additions	283	4
Disposals	0	(4)
Revaluations	3	0
Balance at 31 March	297	11
Trust	0	0
Charitable trust fund	297	11
	297	11

7.2 Market Value of Investments as at 31 March 2019

	Held in UK £000s	Held outside UK £000s	2019 Total £000s	2018 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	297	0	297	11
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total Market Value of Fixed Asset Investments	297	0	297	11

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 8 IMPAIRMENTS

8.1 Impairments

	2019		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	508	0	508
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(236)	0	(236)
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	272	0	272

	2018		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	2	0	2
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(1)	0	(1)
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	1	0	1

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

9.1 Assets Classified as Held for Sale

	Transport	
	2019 £000s	2018 £000s
Cost		
At 1 April	738	509
Transfers in	42	734
Transfers out	0	(278)
(Disposals)	(734)	(227)
Impairment	0	0
	<u>0</u>	<u>0</u>
At 31 March	<u>46</u>	<u>738</u>
Depreciation		
At 1 April	738	382
Transfers in	42	734
Transfers out	0	(151)
(Disposals)	(734)	(227)
Impairment	0	0
	<u>0</u>	<u>0</u>
At 31 March	<u>46</u>	<u>738</u>
	<u>0</u>	<u>0</u>
Carrying Amount at 31 March	<u><u>0</u></u>	<u><u>0</u></u>

Non current assets held for sale comprise non current assets that are held for resale rather than for continuing use within the business.

At 31 March 2019 non current assets held for resale comprise A&E Ambulances and other support vehicles.

Due to the specification of ambulance vehicles, their age and high mileage, the resale market is uncertain and most vehicles are sold through an auction house.

During the year ended 31 March 2019, vehicles with a fair value (less costs to sell) of £nil (2018: £nil) were sold.

The assets are valued at the lower of their carrying value (representing net book value) and fair value (less costs to sell).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 10 INVENTORIES

10.1 Inventories

	2019		2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Pharmacy supplies	0	0	0	0
Theatre equipment	0	0	0	0
Building & engineering supplies	0	0	0	0
Fuel	26	26	20	20
Community care appliances	0	0	0	0
Laboratory materials	0	0	0	0
Stationery	14	14	14	14
Laundry	0	0	0	0
X-Ray	0	0	0	0
Stock held for resale	0	0	0	0
Orthopaedic equipment	0	0	0	0
Heat, light and power	0	0	0	0
Medical & surgical equipment	61	61	68	68
Other	0	0	4	4
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Total	101	101	106	106
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NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 11 CASH AND CASH EQUIVALENTS

11.1 Cash and Cash Equivalents

	2019		2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1st April	91	91	118	118
Net change in cash and cash equivalents	74	74	(27)	(27)
Balance at 31st March	165	165	91	91

The following balances at 31 March were held at:

	2019		2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	165	165	91	91
Balance at 31st March	165	165	91	91

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 12 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

12.1 Trade Receivables, Financial and Other Assets

	2019		2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
VAT receivable	875	875	828	828
Other receivables - not relating to fixed assets	578	578	251	251
Other receivables - relating to property plant and equipment	51	51	68	68
Other receivables - relating to intangibles	0	0	0	0
Trade and Other Receivables	1,504	1,504	1,147	1,147
Prepayments	846	846	1,013	1,013
Accrued income	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other Current Assets	846	846	1,013	1,013
Carbon reduction commitment	0	0	0	0
Intangible Current Assets	0	0	0	0
Amounts Falling Due After More Than One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and Other Receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other Current Assets Falling Due After More Than One Year	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	1,504	1,504	1,147	1,147
TOTAL OTHER CURRENT ASSETS	846	846	1,013	1,013
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	2,350	2,350	2,160	2,160

The balances are net of a provision for bad debts of £nil (2018: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 13 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

13.1 Trade Payables and Other Current Liabilities

	2019		2018	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	1,150	1,150	1,132	1,132
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	4,493	4,493	3,760	3,760
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	2,657	2,657	2,373	2,373
Payroll payables	6,133	6,133	4,547	4,547
VER payables	0	0	0	0
BSO payables	23	23	1,749	1,749
Other payables	979	979	725	725
Accruals	1,355	1,355	1,287	1,287
Accruals - relating to property, plant and equipment	0	0	0	0
Accruals - relating to intangibles	0	0	0	0
Deferred income	0	0	0	0
Trade and Other Payables	16,790	16,790	15,573	15,573
Current part of finance leases	0	0	0	0
Current part of long term loans	0	0	2,261	2,261
Current part of imputed finance lease element of PFI contracts and other service concession arrangements	0	0	0	0
Other Current Liabilities	0	0	2,261	2,261
Carbon reduction commitment	0	0	0	0
Intangible Current Liabilities	0	0	0	0
Total Payables Falling Due Within One Year	16,790	16,790	17,834	17,834
Amounts Falling Due After More Than One Year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	0	0	0	0
Imputed finance lease element of PFI contracts and other service concession arrangements	0	0	0	0
Long term loans	0	0	0	0
Total Non Current Other Payables	0	0	0	0
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	16,790	16,790	17,834	17,834

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 13 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

13.2 Loans

When the Trust was established in 1995 it was funded by originating capital, known as Public Dividend Capital (PDC) and also by a loan known as Interest Bearing Debt (IBD). After a change in the way the Trusts were financed in 2007-08 the PDC Reserve and the Income and Expenditure Reserve were replaced by what is now known as the Statement of Comprehensive Net Expenditure Reserve (SoCNE). The IBD balance for NIAS was retained / frozen as at 31 March 2007 with no further payments of interest or principle required.

In order to resolve this outstanding issue, the remaining loan balance has been cleared through the SoCNE Reserves in 2018-19. The Department of Health advised that as the loan has been frozen for a significant period of time, with no requirement to repay, this accounting treatment is appropriate.

Amounts Falling Due:	Government Loans	
	2019 £000s	2018 £000s
In 1 year or less	0	2,261
Between 1 and 2 years	0	0
Between 2 and 5 years	0	0
In 5 years or more	0	0
Total	0	2,261
	2019 £000s	2018 £000s
Wholly repayable within 5 years	0	2,261
Wholly repayable after 5 years, not by instalments	0	0
Wholly or partially repayable after 5 years by instalments	0	0
Total	0	2,261
Total repayable after 5 years by instalments	0	0
Loans wholly or partially repayable after 5 years:	0	0
Terms of Payment	Interest Rate	
Originating Capital Debt	8.75%	

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 14 PROMPT PAYMENT POLICY

14.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade payables in accordance with applicable terms and appropriate Government Accounting guidance. The Trust's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is:

	2019 Number	2019 Value £000s	2018 Number	2018 Value £000s
Total bills paid	22,662	57,625	18,712	51,952
Total bills paid within 30 days of receipt of an undisputed invoice*	21,132	54,674	17,493	49,398
% of bills paid within 30 days of receipt of an undisputed invoice	93.2%	94.9%	93.5%	95.1%
Total bills paid within 10 day target	14,909	47,767	12,442	41,247
% of bills paid within 10 day target	65.8%	82.9%	66.5%	79.4%

* New late payment legislation (Late Payment of Commercial Debts Regulations 2013) came into force on 16 March 2013. The effect of the new legislation is that a payment is normally regarded as late unless it is made within 30 days after receipt of an undisputed invoice.

From 1 April 2015 the scope of the prompt payment compliance measurement increased to take account of all categories of supplier payments made by Trusts, with the only exception being payments made to other organisations within the broader HSCNI.

14.2 The Late Payment of Commercial Debts Regulations 2002

The Northern Ireland Ambulance Service HSC Trust paid no compensation or interest as a result of payments being paid late during the financial year (2018: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2019

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2019 £000s
Balance at 1 April 2018	0	0	103	3,393	3,496
Provided in year	0	0	185	500	685
(Provisions not required written back)	0	0	(1)	(24)	(25)
(Provisions utilised in the year)	0	0	(7)	(173)	(180)
Cost of borrowing (unwinding of discount)	0	0	(7)	(1)	(8)
At 31 March 2019	0	0	273	3,695	3,968

Provisions have been made for three types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, and Injury Benefit. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, and Employer's and Occupier's claims, the Trust has estimated an appropriate level of provision based on professional legal advice.

The Trust has no provisions relating to either the Review of Public Administration or the Comprehensive Spending Review.

15.2 Comprehensive Net Expenditure Account Charges

	2019 £000s	2018 £'000
Arising during the year	685	297
Reversed unused	(25)	(40)
Cost of borrowing (unwinding of discount)	(8)	(29)
Total Charge within Operating Expenses	652	228

15.3 Analysis of Expected Timing of Discounted Flows - 2019

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2019 £000s
Not later than 1 year	0	0	205	782	987
Later than 1 year and not later than 5 years	0	0	21	674	695
Later than 5 years	0	0	47	2,239	2,286
At 31 March 2019	0	0	273	3,695	3,968

The provision in respect of other liabilities and charges comprises: £734k for Employer's and Occupier's Liability; and £2,961k for Injury Benefit.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 Provisions for Liabilities and Charges - 2018

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2018 £000s
Balance at 1 April 2017	0	0	83	3,444	3,527
Provided in year	0	0	57	240	297
(Provisions not required written back)	0	0	0	(40)	(40)
(Provisions utilised in the year)	0	0	(26)	(233)	(259)
Cost of borrowing (unwinding of discount)	0	0	(11)	(18)	(29)
At 31 March 2018	0	0	103	3,393	3,496

Provisions have been made for four types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit and Industrial Tribunal. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims, as well as Industrial Tribunal claims the Trust has estimated an appropriate level of provision based on professional legal advice.

15.5 Analysis of Expected Timing of Discounted Flows - 2018

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2018 £000s
Not later than 1 year	0	0	39	773	812
Later than 1 year and not later than 5 years	0	0	18	564	582
Later than 5 years	0	0	46	2,056	2,102
At 31 March 2018	0	0	103	3,393	3,496

The provision in respect of other liabilities and charges comprises: £734k for Employer's and Occupier's Liability; and £2,659k for Injury Benefit.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 16 CAPITAL COMMITMENTS

16.1 Contracted Capital Commitments at 31 March not otherwise included in these Financial Statements

	2019 £000s	2018 £000s
Property, plant & equipment	1,084	58
Intangible assets	125	0
	1,209	58

These contracted capital commitments largely relate to partially completed capital schemes recorded as assets under construction at 31 March 2019. £1,071k relates to the replacement of hardware infrastructure for Mobile Data Terminals and associated software and communications technology used within the ambulance fleet. £125k relates to ICT and £13k to Fleet and Estate. The Trust's fleet replacement strategy aims to replace 20% of the ambulance fleet annually. This involves the purchase of a base vehicle and subsequent conversion to a fully operational ambulance vehicle. The Trust purchased just under £1.2m of vehicle chassis in the 2018-19 financial year that will be converted into fully operational vehicles in 2019-20. There is no contractual commitment to this expenditure at 31 March 2019, however the Trust plans to complete the conversion of these vehicles in 2019-20 at an estimated cost of £2.3m.

NOTE 17 COMMITMENTS UNDER LEASES

17.1 Finance Leases

The Northern Ireland Ambulance Service HSC Trust has not entered into any finance leases as at either 31 March 2019 or 31 March 2018.

17.2 Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

Obligations under operating leases comprise:

	2019 £000s	2018 £000s
Land		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	0
Buildings		
Not later than 1 year	148	135
Later than 1 year and not later than 5 years	195	282
Later than 5 years	0	9
	343	426
Other		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	0

Obligations under operating leases for Ambulance Stations are recorded fully under Buildings, as the leases do not split the lease cost between land and buildings.

17.3 Operating Leases - Lessor Agreements

The Northern Ireland Ambulance Service HSC Trust has not entered into any lessor agreements as at either 31 March 2019 or 31 March 2018.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 PFI Contracts

The Northern Ireland Ambulance Service HSC Trust has not entered into any PFI contracts as at either 31 March 2019 or 31 March 2018.

NOTE 19 OTHER FINANCIAL COMMITMENTS

19.1 Other Financial Commitments

The Northern Ireland Ambulance Service HSC Trust has not entered into any non cancellable contracts (which are not leases or PFI and other service concession arrangements contracts) as at either 31 March 2019 or 31 March 2018.

NOTE 20 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

20.1 Financial Guarantees, Indemnities and Letters of Comfort

The Trust has not entered into any of the following: quantifiable guarantees, indemnities or provided letters of comfort as at 31 March 2019 or 31 March 2018.

NOTE 21 CONTINGENT LIABILITIES

21.1 Contingent Liabilities

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2019 £000s	2018 £000s
Clinical negligence	55	40
Public liability	10	8
Employers' liability	47	33
Accrued leave	0	0
Injury benefit	0	0
Other	0	0
Total	112	81

The Trust continues with the agreed process in respect of Agenda for Change in partnership with Trade Unions. However, at this stage, there remain uncertainties over the outcome of the process and the Trust cannot establish the extent to which claims that could be made, nor can it make a reliable estimate of any potential claims under employment legislation that may arise. The current position in respect of Agenda for Change is outlined in more detail in the Governance Statement.

The discount rate which courts in England and Wales must take into account when awarding compensation for future financial losses in a lump sum in personal injury cases changed to (0.75)% in March 2017. The Government subsequently legislated to change how the rate in England and Wales is set and the first review of the rate in that jurisdiction under the new legal framework introduced by the Civil Liability Act 2018 is being carried out. The Department of Justice has power to prescribe the discount rate for Northern Ireland (in consultation with the Government Actuary and the Department of Finance). Secondary legislation to change the discount rate for Northern Ireland under the current legal framework has not been taken forward in the absence of a Minister, although the Department of Justice is keeping the rate under review in the context of the Northern Ireland (Executive Formation and Exercise of Functions) Act 2018 and having regard to ongoing legislative developments in the rest of the UK. In these circumstances, it has not been possible at this time to quantify the potential impact on the Trust of any change in the discount rate. Changing the legal framework for setting the rate in Northern Ireland would require primary legislation.

The Trust is aware of a number of legal cases and appeals across the UK which are testing employment issues, for example payment of allowances or enhancements while on sick or annual leave. The Trust is working regionally with the Department of Health and Trade Union representatives to ascertain the impacts which these cases may have but are not in a position at this stage to quantify the liability and will keep the outcomes of these cases and their appeals under close review.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 21 CONTINGENT LIABILITIES

21.1 Contingent Liabilities (continued)

On 17th June 2019, the Court of Appeal ruled in respect of the Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. It is recognised that the final detail remains to be determined by the Industrial Tribunal who will be guided by the Court of Appeal's Judgement.

This is an extremely rare and complex case with a significant number of issues that still need to be resolved, including further legal advice with regards to the Judgement; the scope; timescales; process of appeals and engagement with Trade Unions. The legal issues arising from this judgment and the implications for the Northern Ireland Civil Service (NICS) and wider public sector will need further consideration. The Department of Finance (DoF) is leading a piece of work across the NICS, reviewing the implications for each of the major staffing groups across the public sector.

Until there is further clarity when this work has concluded, and based on the inherent uncertainties in the final decision that will be made, a reliable estimate cannot be provided at this stage.

NOTE 22 RELATED PARTY TRANSACTIONS

22.1 Related Party Transactions

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS24 - Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Director of Finance and ICT and is available for inspection by members of the public.

The previous Chairman, Mr Paul Archer, who left on the 30 June 2018, holds a position as a Trustee of St Johns Ambulance (from 1 November 2017). During the year the Trust had transactions with St Johns Ambulance to the value of £45,915 (2018: £41,591) for the provision of non emergency patient transport to NIAS during periods of exceptional demand.

During the year, none of the other board members, members of the key management staff or other related parties has undertaken any material transactions with the Northern Ireland Ambulance Service HSC Trust.

The Northern Ireland Ambulance Service HSC Trust is an arms length body of the Department of Health and as such the Department is a related party and the ultimate controlling parent with which the Trust has had various material transactions during the year. During the year the Northern Ireland Ambulance Service HSC Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the Health and Social Care Board, the other five HSC Trusts, the Regulation and Quality Improvement Authority and the Business Services Organisation.

NOTE 23 THIRD PARTY ASSETS

23.1 Third Party Assets

The Trust held £nil cash at bank and in hand at 31 March 2019 which relates to monies held by the Trust on behalf of patients (2018: £nil). The Trust does not hold any monies on behalf of patients due to the nature of the service provided.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 24 FINANCIAL PERFORMANCE TARGETS

24.1 Revenue Resource Limit

The Trust is given a Revenue Resource Limit which it is not permitted to overspend.

The Revenue Resource Limit (RRL) for the Northern Ireland Ambulance Service HSC Trust is calculated as follows:

	2019 £000s	2018 £000s
HSCB	76,448	69,904
PHA	85	0
SUMDE & NIMDTA	0	0
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	7,151	6,405
	<hr/>	<hr/>
Total agreed RRL	83,684	76,309
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	(51)
Adjustment for Research and Development under ESA10	0	0
	<hr/>	<hr/>
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	83,684	76,258
	<hr/> <hr/>	<hr/> <hr/>

24.2 Capital Resource Limit

The Trust is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2019 £000s	2018 £000s
Gross capital expenditure	6,542	7,219
Less charitable trust fund capital expenditure	0	0
(Receipts from sales of fixed assets)	0	0
	<hr/>	<hr/>
Net Capital Expenditure	6,542	7,219
Capital Resource Limit	6,566	7,224
Adjustment for Research and Development under ESA10	0	0
	<hr/>	<hr/>
Overspend / (Underspend) against CRL	(24)	(5)
	<hr/> <hr/>	<hr/> <hr/>

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

NOTE 24 FINANCIAL PERFORMANCE TARGETS

24.3 Cumulative Break Even Performance

The Trust is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of RRL limits.

	2019 £000s	2018 £000s
Net Expenditure	(83,637)	(76,197)
RRL	83,684	76,258
Surplus / (Deficit) against RRL	47	61
Break Even cumulative position (opening)	<u>852</u>	<u>791</u>
Break Even cumulative position (closing)	<u><u>899</u></u>	<u><u>852</u></u>

Materiality Test:

	2019 %	2018 %
Break Even in year position as % of RRL	<u>0.06%</u>	<u>0.08%</u>
Break Even cumulative position as % of RRL	<u>1.07%</u>	<u>1.12%</u>

The Department recognises a material surplus or deficit as 0.25% of RRL. The in year break even position is therefore not considered material for any of the last 5 years. The cumulative position at 31 March 2019 is £899k (1.07% of total revenue), which is considered material. This amount is the cumulative effect of non material surpluses building each year since the inception of the Trust.

NOTE 25 POST BALANCE SHEET EVENTS

25.1 Post Balance Sheet Events

There are no post balance sheet events having a material effect on the accounts.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 3 July 2019.



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