



Northern Ireland Ambulance Service
Health and Social Care Trust



**NORTHERN IRELAND AMBULANCE SERVICE
HEALTH AND SOCIAL CARE TRUST**

**ANNUAL REPORT AND ACCOUNTS
FOR YEAR ENDED 31 MARCH 2020**



Northern Ireland Ambulance Service Health and Social Care Trust
Annual Report and Accounts for the year ended 31 March 2020

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 4 August 2020



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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

Over the past twelve months, the Northern Ireland Ambulance Service (NIAS) has changed. As Trust Board Chair, I welcome these changes while recognising that there is more to be done. Many of the developments, which the Board and Senior Management team have overseen, are described in detail in the document which follows. At the outset, I want to highlight some of these, as a taster of the work carried out in the 2019-20 year and to recognise the progress, which has already been achieved, before identifying some important signposts for the future.



Significantly, the manner in which ambulance services are delivered underwent its most radical change in over 40 years with the successful introduction of the Clinical Response Model (CRM). This was only possible as a result of the extensive work carried out over a number of years which was led by the Board. The change allows better management of the increasing service demand and ensures that our ambulance crews can get to the sickest patients in the quickest possible time. There is much to build on here and the Board looks forward to NIAS working closely with our Departmental colleagues to achieve the necessary investment, which ensures that the benefits of CRM are maximised for both patients and staff.

At the beginning of the year, we joined with Health and Social Care (HSC) colleagues in welcoming the return of the Northern Ireland Executive. I was delighted to introduce Minister Swann to our Chief Executive, Michael Bloomfield and his senior team in January. The team highlighted their aspirations for the service and discussed the challenges, which must necessarily be overcome in order to deliver effective public services. Within a very few short weeks the main challenge to be tackled was presented by Covid-19. At year-end, a large focus for the senior team has been to ensure that ambulance services continue to be delivered at this time. Undoubtedly, more will be said in the 2020-21 Annual Report about Covid-19 and its impact on service delivery. However, I want to acknowledge the breadth of work undertaken in a short space of time by senior management, managers, both in Headquarters and across Northern Ireland, our support staff and ambulance crews, which ensured that in the difficult environment created by a global pandemic, ambulance services have continued uninterrupted and are adapting to meet the need created by a new and deadly virus.

Other significant changes at NIAS were reflected in welcome additions to our senior team and in the appointment of a Board Secretary. I am eagerly anticipating how we will build on the 2019-20 staff recognition awards during 2020-21. While we may have to celebrate staff achievements in a different way, as NIAS Chair, I am determined to see that this is done. I was also proud to witness our first ever foundation degree graduations at the Ulster University (UU) and, while there will need to be changes to the way future courses are delivered, I am confident that workable solutions will be found. The attitude of NIAS staff demonstrates that barriers to progress are there to be worked through. As one example, dedicated staff ensured a positive and productive relationship with the Regulation and Quality Improvement Authority (RQIA), which has resulted in the final Infection Prevention and Control (IPC) improvement notice being lifted. It is this approach, which will guarantee that the service continues moving forward over the coming weeks and months.

For me personally, the launch of NIAS's first ever strategic plan at the beginning of March was a satisfactory culmination to over a year's worth of staff and stakeholder engagement. This consultation ensured that the Northern Irish public will be well served by an ambulance service, both now and into the future. Some of the work outlined in the plan has been temporarily paused to allow for the implementation of new structures and ways of working to minimise the Covid-19 impact. Nevertheless, I look forward to 2020-21, where the innovation demonstrated by NIAS staff, particularly over recent weeks, will find new ways of delivering on the strategy signed off at the Trust Board and endorsed by our Minister. This important sign-posting document will be used by the Board to measure progress as it identifies important changes, which are yet to come.

Finally, I want to take this opportunity to thank everyone who worked hard during the 2019-20 year to deliver ambulance services to the public of Northern Ireland. The commitment shown and willingness to adapt to change were evident right throughout the 2019-20 year and were not confined to the measures taken to minimise the impact of the virus. The senior team is already capturing the positive learning which is emerging from the management of Covid-19. In spite of the current environment I look forward to seeing how this will inform improvements to service delivery in the coming year.



Mrs Nicole Lappin

NIAS Chair

2 July 2020

Performance Report

Performance Overview

The purpose of the performance overview is to present the Chief Executive's perspective on the Trust's performance over the period 2019-20. It also provides a brief summary of the Trust: including its purpose and activities; our vision, values and goals; and services that we provide.

Chief Executive Overview of Performance

The past year has been a very challenging one for the Northern Ireland Ambulance Service but there have also been a number of significant and exciting milestones achieved on our transformation journey, and I am pleased to provide an overview of some of these here.

I continue to be greatly impressed and humbled by the work of all our staff right across the organisation, and never has that been more apparent than during the past few months during the Covid-19 pandemic when the selflessness and total commitment of our staff to patient care has been so evident.



This has been a very challenging time for everyone in society, but in particular for frontline health and care workers. NIAS staff face unique challenges in the environment they work in. As always they have risen to this challenge, continuing to demonstrate the professionalism, care and compassion they always do in delivering high quality care to patients and their families. I am very grateful to everyone and their families for everything they have done and the personal sacrifices they have made during this time.

Although the most significant, Covid-19 has not been the only operational pressure during the year. The past 12 months have presented a range of operational challenges including staffing shortfalls during the summer period, Industrial Action in December 2019 and the expected winter pressures during January and February 2020. As a result, many of our staff have been working under sustained pressure for a considerable period. Throughout this, they continually place the needs of patients first.

One of the reasons for the shortfall in staffing levels last summer was a number of our Emergency Medical Technicians had been removed from operational duties to undertake the first Foundation Degree in Paramedic Science in Northern Ireland. While presenting operational pressures at the time, this was essential for the continued expansion of our clinical capacity and professionalism of the service. This programme, which was jointly developed and delivered with our partners in Ulster University (UU), marks an important milestone in the continued development of the Paramedic profession in Northern Ireland. One of the highlights of the year was the graduation ceremony for our newly qualified Paramedics in December 2019, and I am grateful to our UU colleagues for hosting this wonderful event, which was enjoyed by the students, their families, NIAS staff and Board members. I am also grateful to the NIAS Training Team for all of their work in delivering this first programme and supporting our students in achieving their Foundation Degree.

A second cohort of students commenced the Foundation Degree in January 2020 and I look forward to celebrating their success also at their graduation later this year.

In addition to the Paramedic programme, our Training Team have also successfully delivered programmes to train new Emergency Medical Technicians and Ambulance Care Assistants during the year, providing much needed additional operational capacity, and our Control Room has been strengthened by the recruitment and training of additional Emergency Medical Dispatchers by the Control Training & Quality Improvement Unit.

All of these additional staff will play an important role in stabilising our service and delivering improved performance moving forward.

A very significant development during the year was the partial implementation of a new Ambulance Clinical Response Model (CRM) to replace our previously outdated model, which categorised around 30% of all calls as immediately life-threatening. The new CRM 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. After wide public consultation in 2018-19, the Department of Health approved the introduction of the new categorisation of calls from October 2019.

Following extensive work led by the CRM Programme team and involving many staff across the Trust, the new call categories were successfully implemented on 12 November 2019. Performance against the new response target times continues to improve but fully achieving the standards remains heavily reliant on increasing the number of operational staff as identified in a

demand capacity review exercise undertaken as part of the CRM Programme. A Strategic Outline Case was submitted to the Department of Health in February 2020 detailing the funding required for this increase in staffing together with the associated estate and fleet resources. We look forward to progressing this expansion in our workforce subject to business case approval and the associated investment.

NIAS has a significant contribution to make to the Department of Health's transformation agenda – "Health and Wellbeing 2026: Delivering Together". We are ideally placed to provide care to people in their own homes with less reliance on secondary care, as evidenced by the reduction of patients being conveyed to hospital by ambulance since the introduction of Alternative Care Pathways and the Clinical Support Desk in Ambulance Control.

To ensure we maximise this contribution and provide the most appropriate care to those who call our service, we developed a new long term strategic plan during the year. Following Trust Board and Ministerial approval, *Caring today, planning for tomorrow – Our Strategy to Transform: 2020-26* was published on 5 March 2020. This Plan sets out the road map for how we will continue to transform and modernise our service for the benefit of patients and staff over the coming years.

Caring today, planning for tomorrow was developed following significant engagement with our staff and service users and the final Strategy reflects the value of their input. Over 350 staff participated in 13 engagement sessions during the summer of 2019 and the benefit of this direct engagement with the staff who are best placed to identify the improvements to the services they deliver every day cannot be overstated. I am committed to ongoing and regular engagement with all of our staff as we implement our Strategy, and while the current restrictions associated with Covid-19 present challenges in how we do that in the short-term, I am confident effective ways of doing so will be found.

Since I was appointed NIAS Chief Executive just over two years ago, addressing the findings from RQIA inspections in relation to Infection, Prevention and Control (IPC) has been a priority. The public need to have confidence that when they use our service that our facilities, vehicles and equipment meet the highest standards of cleanliness to prevent the spread of infection. Our staff also need to be assured that they will be protected from infection in the course of their work.

Following an extensive programme of work over the past two years, I am pleased that the RQIA lifted all of their IPC improvement notices during the year. This is testament to the commitment and hard work of many staff right across the organisation including our dedicated team of

vehicle cleaning operatives. We are committed to maintaining and building on these high standards and have strengthened our expertise and capacity in this area during the year through the appointment of a Director of Safety and Quality, and an IPC lead nurse.

There have been a number of other highlights during the year of which I am particularly proud, and of the staff who have contributed to them, including:

- The Inaugural NIAS Staff Recognition Awards and Long Service Medal event in April 2019, when we celebrated the achievements of so many of our staff and their contribution to providing excellence in patient care;
- The success of the NIAS Complex Care Team who won the Integrating Care Across Boundaries Award and the Overall HSC Quality Improvement Award at the HSCQI Annual Awards event in March 2020;
- For the second year in a row, NIAS exceeded the Department of Health's target for the flu vaccination of staff. The very successful Peer Vaccination Programme and the co-operation of so many of our staff resulted in 62% of staff being vaccinated over the past winter, an increase on the 51% in the previous year; and
- The capacity of our Peer Support Team was increased during the year to provide much needed support to staff in a range of circumstances, including following distressing and traumatic calls. During the year, this dedicated and highly professional small team have had more than 1,000 engagements with staff, a support that will have had an impact on individuals which will never be fully appreciated.

This report provides only a flavour of some of the great work carried out by the many highly skilled and dedicated staff in NIAS, much of which goes largely unnoticed other than by the individuals and their families who are touched by the care and compassion of NIAS staff every day. I am very grateful to them all and it is my privilege to lead them.

In conclusion, I would like to thank my senior team for all of their support and advice during the year. This team has been strengthened during the year as part of our restructuring plans, something that has benefited the Trust greatly as we faced the challenges of the past few months in particular. I look forward, with their continued support, to taking forward the exciting developments that are outlined in our new Strategic Plan for the benefit of patients, staff and the wider Health and Social Care System.

Purpose and Activities of the Trust

Our Mission is:

To consistently show compassion, professionalism and respect to the patients we care for.

Our Values:

We are committed to embedding the following shared HSC values in NIAS:

 <p>Working together</p> <p>We work together for the best outcome for people we care for and support. We work across HSC and with other external organisations and agencies, recognising that leadership is the responsibility of all.</p>	 <p>Excellence</p> <p>We commit to being the best we can be in our work, aiming to improve and develop services to achieve positive changes. We deliver safe, high quality, compassionate care and support.</p>	 <p>Openness & Honesty</p> <p>We are open and honest with each other and act with integrity and candour.</p>	 <p>Compassion</p> <p>We are sensitive, caring, respectful and understanding towards those we care for and support and our colleagues. We listen carefully to others to better understand and take action to help them and ourselves.</p>
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Our Goals:

The four organisational goals set out in our Strategic Plan are that:



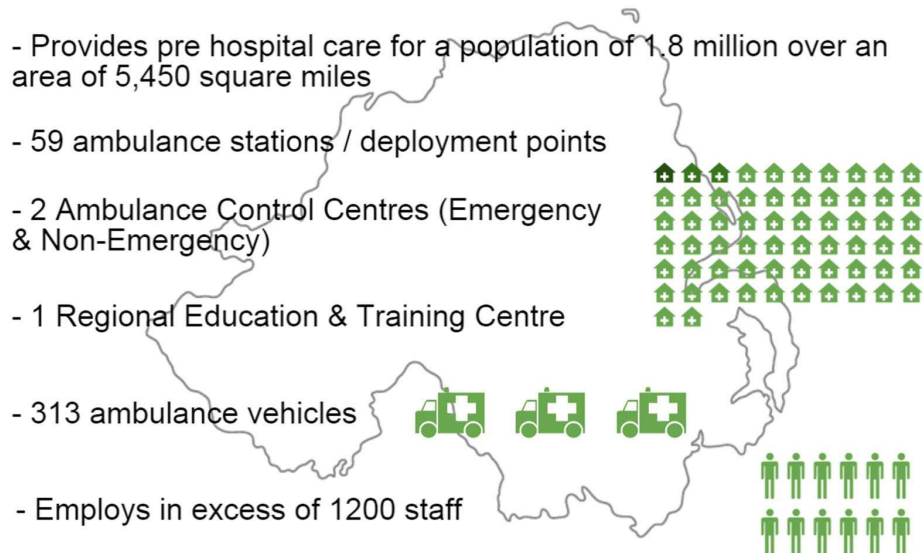
- Our patients will feel professionally cared for, always with compassion and respect*
- Our staff will feel positive and proud to work for NIAS*
- Our stakeholders and partners will have confidence in us as a reliable provider at the centre of urgent and emergency care*
- Our communities will continue to value and trust us*

There are a range of key transformation workstreams supporting the implementation of the NIAS Strategy and the Corporate Plan is grouped in line with these workstreams. We will measure the outcomes of each of our key objectives to enable us to:

- Continuously enhance the way we are **delivering care**. This includes developing new roles, continuing to expand our care pathways, achieving seamless integration with the wider system, and improving our offer of non-emergency transport provision.
- Seek to increase the size of **our workforce** considerably, both frontline and the essential corporate services that support them.
- Continue to develop the steps we are taking to **engage with staff**, improve their health and wellbeing, and enhance their career and personal development.
- Improve our **organisational health**, by embarking on a programme that will seek to positively change the culture we work in, engaging and empowering our staff by embedding collective and compassionate leadership at all levels.
- Develop a new **quality and safety** strategy, which will clearly define how we support staff to provide the best and most appropriate care possible. Working with colleagues in the rest of the health system, this will include measurement of the outcomes of the care we provide and patient experiences of our services, so we can continuously learn and improve.
- Focus on our **digital enablers**, upgrading out-of-date systems, increasing interoperability with the health and social care systems and embracing new technologies through a comprehensive programme of digital innovation.
- Reconfigure **our infrastructure** to facilitate our new clinical model, developing our estate and our fleet in line with our growing workforce and emerging technological advances.
- Improve our **communications & engagement** with our staff, patients, partner providers and our communities, ensuring their continuing involvement in shaping how we achieve our vision.

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.

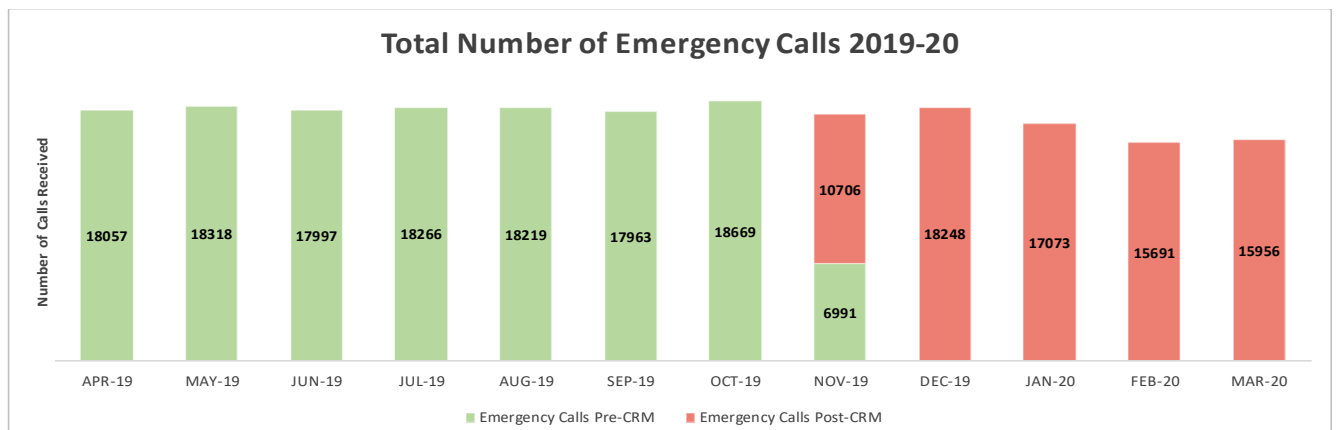
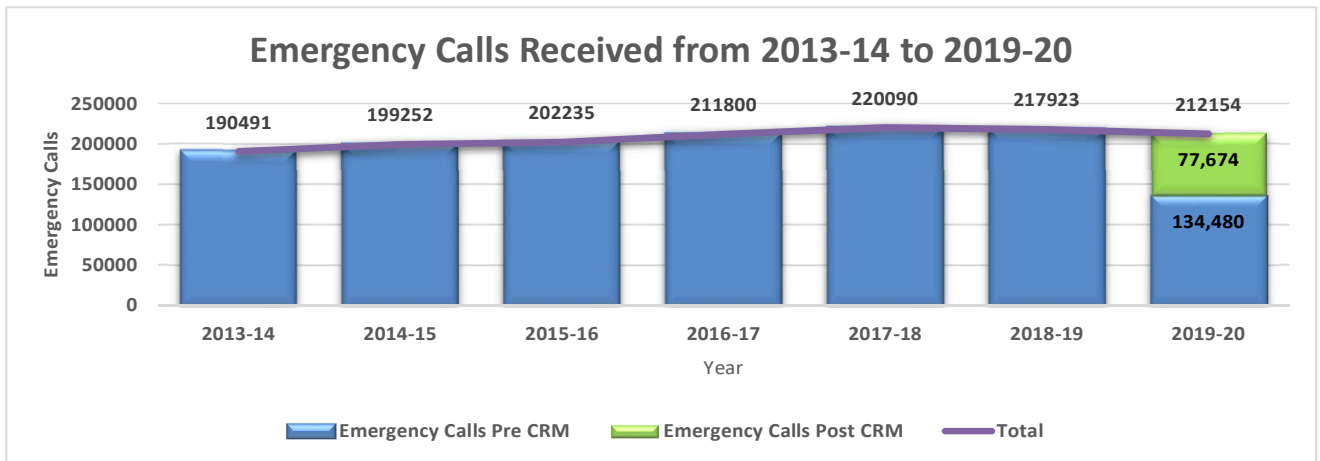
This annual report examines NIAS performance during 2019-20 in terms of delivering our service, and identifies the challenges that NIAS has faced in doing so. The report also outlines the measures that NIAS has taken in facing these challenges. The report then reviews the way in which we have managed our budget in the context of these challenges during the year.

Operational Performance

Accident & Emergency Call Activity

Historically, NIAS has experienced a year on year growth in demand for our services. In 2019-20, we introduced a new Clinical Response Model (CRM) programme along with a new set of ambulance categories in line with a national Ambulance Response Programme (ARP). This was implemented on 12 November 2019 and means we calculate information differently and cannot directly compare the activity for previous years with the post CRM activity in the current year.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
						Pre CRM	Post CRM
999 Calls	199,252	202,235	211,800	220,090	217,923	134,480	77,674
Year on Year %Growth	4.60%	1.50%	4.73%	3.91%	-0.98%	-2.65%	

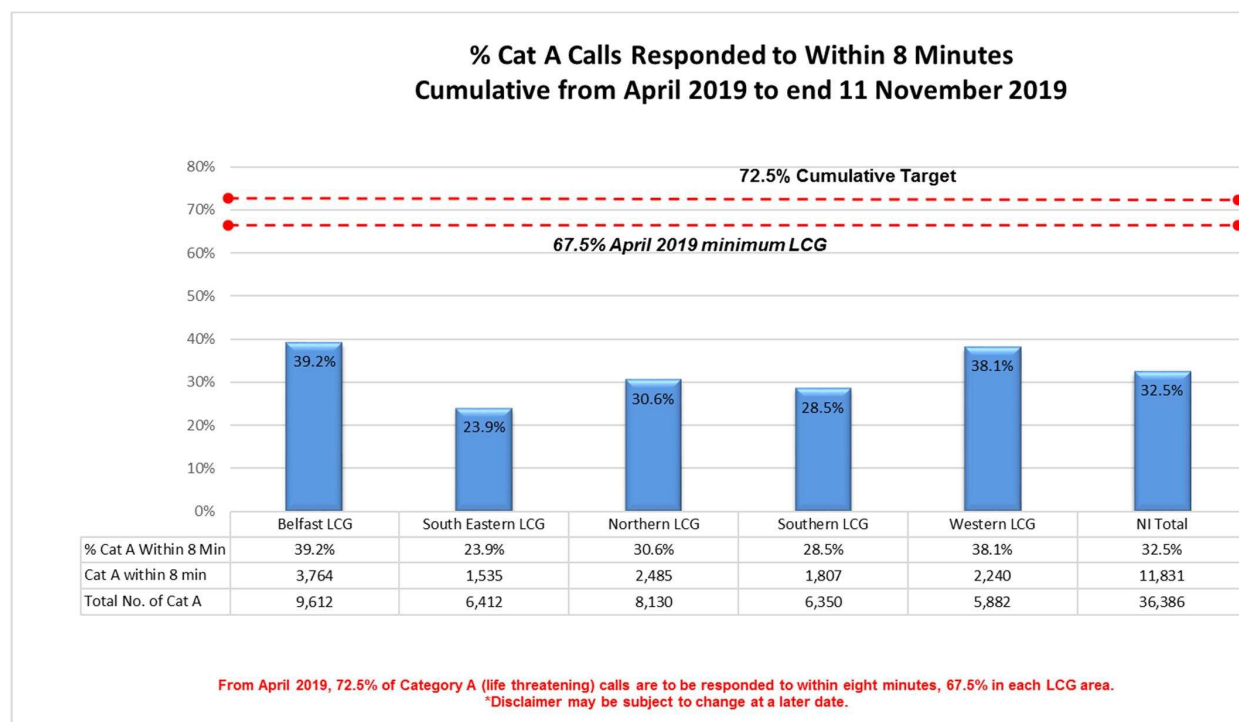


Performance against Category A Response – 1 April 2019 to 11 November 2019

Since 2012-13, NIAS performance against the target of 72.5% has been falling steadily. In 2018-19 37.2% of Category A calls received a response within the required 8 minutes and in 2019-20 as at 11 November 2019 this stood at 32.5%.

As at 1 April 2019, NIAS was required under the Commissioning Direction Plan to formally report to the Health and Social Care Board (HSCB) on performance indicators for Category A.

The following table outlines the performance against this Key Performance Indicator for 1 April 2019 to 11 November 2019.



Performance against new Ambulance Response Programme (ARP) -

13 November 2019 to March 2020

New ambulance response time standards, indicators and measures were introduced during 2019-20 (from 13 November 2019) as part of the Ambulance Response Programme (ARP) and are now reported monthly to the Department of Health as Ambulance Quality Indicators (in line with NHS England).

The tables below includes data on the new ARP metrics for the period from 13 November 2019 to 31 March 2020 as a full year of these standards will not be available until 2020-21.

Call Type Definitions	Standard
999 Immediately life threatening	Category 1
999 Emergency – potentially serious incident	Category 2
Urgent Problem	Category 3
Less Urgent Problem	Category 4

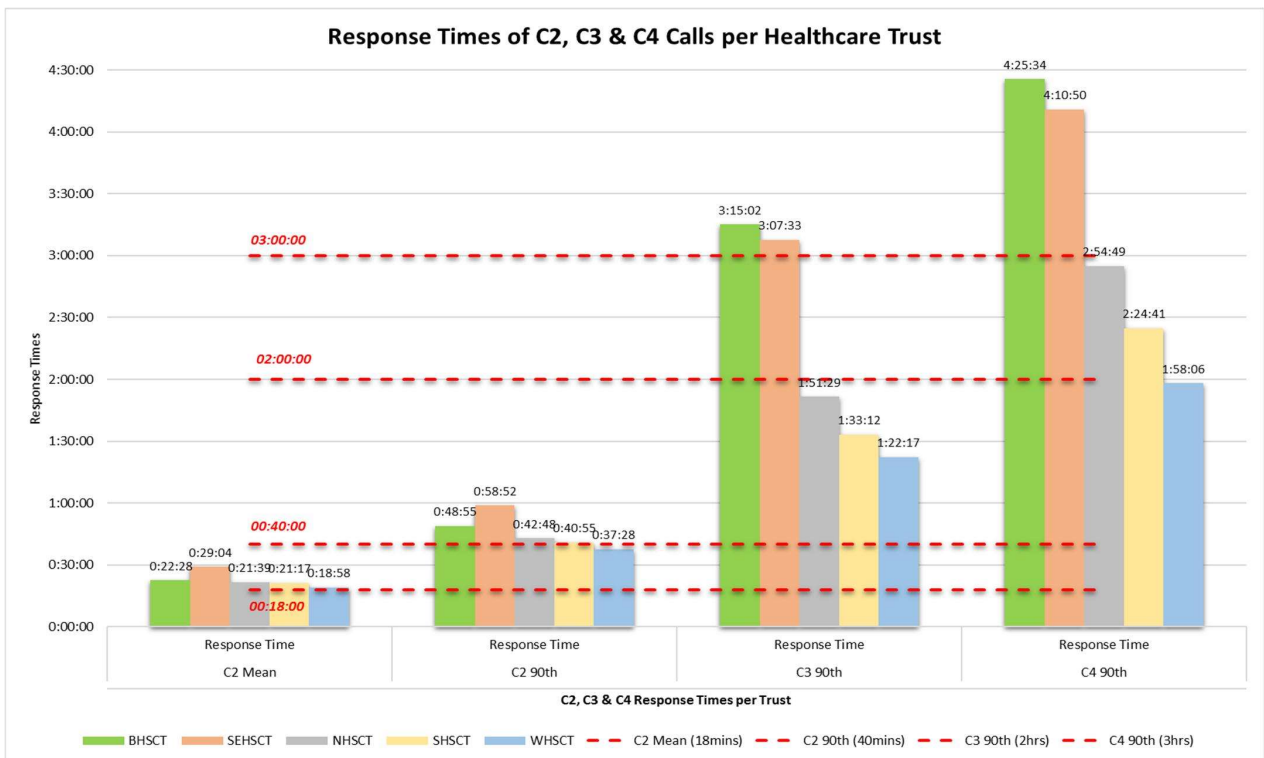
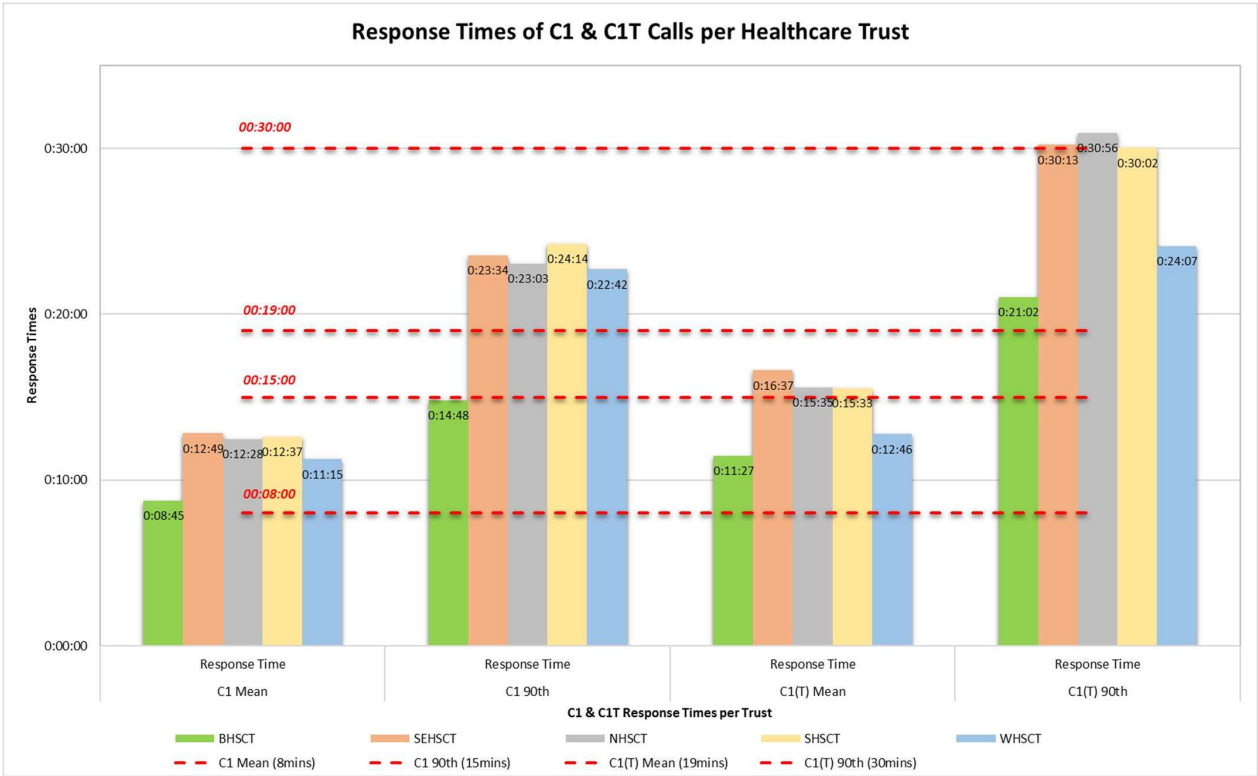
Category	Standard	Performance	No. of Incidents with a Response
Category 1 – Mean Response Time	8 minutes	11 mins 12 secs	3,893
Category 1 – 90th Percentile Response Time	15 minutes	21 mins 28 secs	
Category 1T* – Mean Response Time	19 minutes	14 mins	2,503
Category 1T – 90th Percentile Response Time	30 minutes	26 mins 45 secs	
Category 2 – Mean Response Time	18 minutes	22 mins 43 secs	33,495
Category 2 – 90th Percentile Response Time	40 minutes	46 mins 14 secs	
Category 3 – 90th Percentile Response Time	120 minutes (2 hours)	131 minutes (2 hours 11 mins)	18,182
Category 4 – 90th Percentile Response Time	180 minutes (3 hours)	203 minutes (3 hours 23 mins)	2,550

*Category 1T refers to an A&E conveyance resource capable of transporting the patient. The Category does not have a formal standard but the performance above will be monitored and published.

NIAS acknowledges that many changes to current operating models for ambulance services are required to deliver the new performance standards. The challenges include additional staff resources in frontline and support functions, staff skill sets, response vehicle mixes and operational dispatch systems and protocols. The Trust has been working throughout 2019-20 to push forward and address a number of these issues through internal improvement plans and working groups, but an additional investment requirement has been identified to deliver the additional resources levels required to meet the new response time measures on a consistent basis.

The Trust has been working with Operational Research in Health Ltd (ORH) to assess the level of performance that would be expected as a result of implementing the new ambulance standards. The modelling undertaken by ORH based on the ARP standards implemented in NIAS in November 2019 confirmed that performance standards could not be achieved by the Trust with the resources currently available.

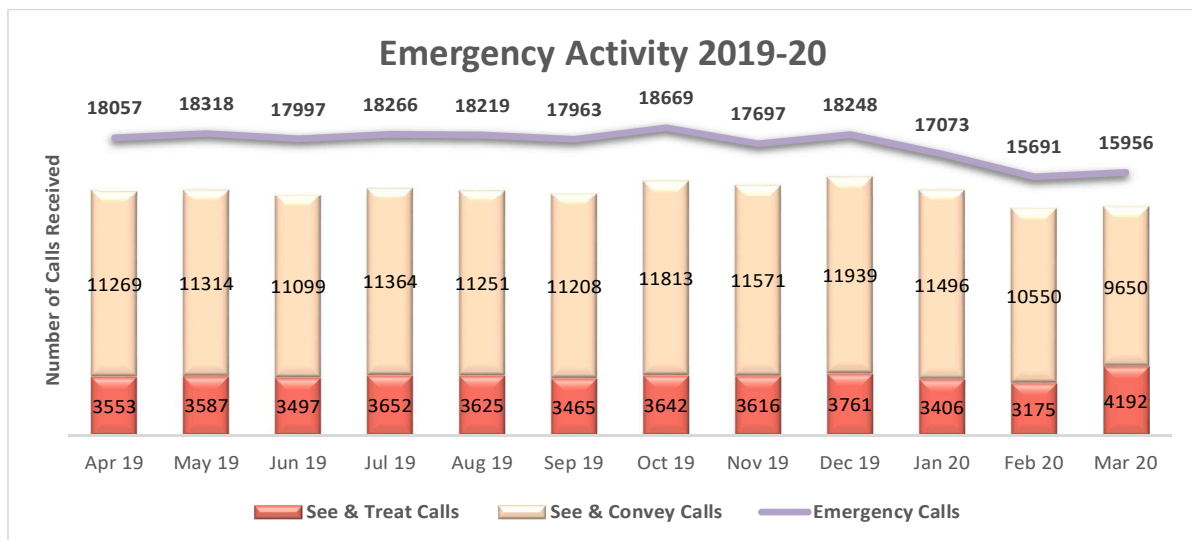
The tables below show the response times for each category of calls per Healthcare Trust for the period from 13 November 2019 to 31 March 2020 as a full year of these standards will not be available until 2020-21.



Activity Levels 2019-20

During 2019-20, NIAS arrived at the scene of an incident on 180,072 occasions. Of these, 44,855 patients were medically and clinically assessed and then remained at the scene (See and Treat). A large number of these patients were referred to appropriate care pathways including falls referral teams, mental health teams, palliative teams and others. The remaining 135,217 patients were transported to Emergency Departments and other healthcare sites across Northern Ireland (See and Convey). It is also noted that in February and March 2020, a downward trend in activity was noted mainly due to the impact of Covid-19.

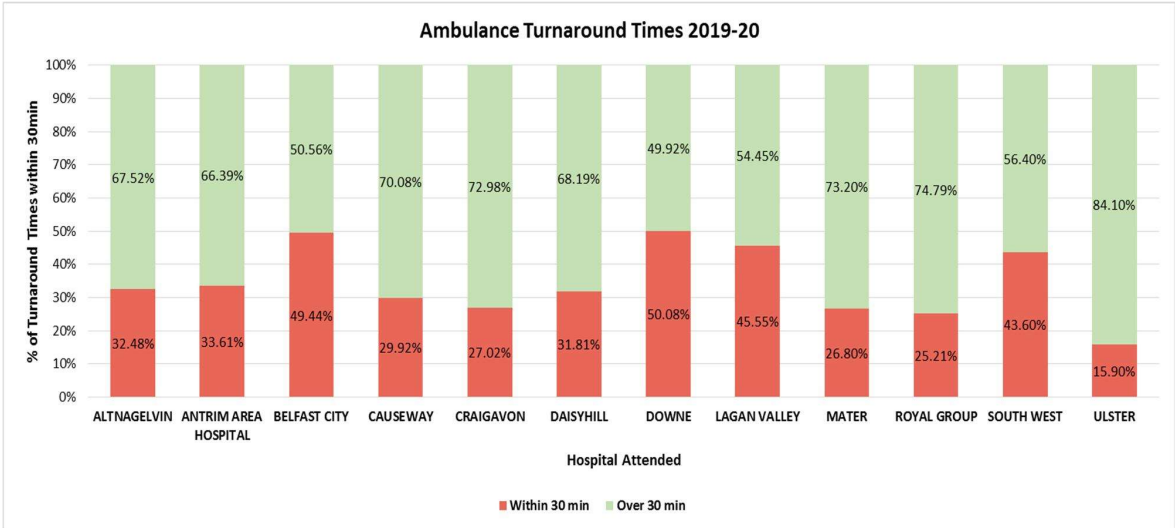
Measure	2018-19	2019-20
Total 999 Calls	217,923	212,154
Average 999 Call Per Day	597	580
Incidents Attended (See and Treat)	44,204	44,855
Incidents – Transport to ED (See and Convey)	136,103	135,217



Hospital Turnaround Times

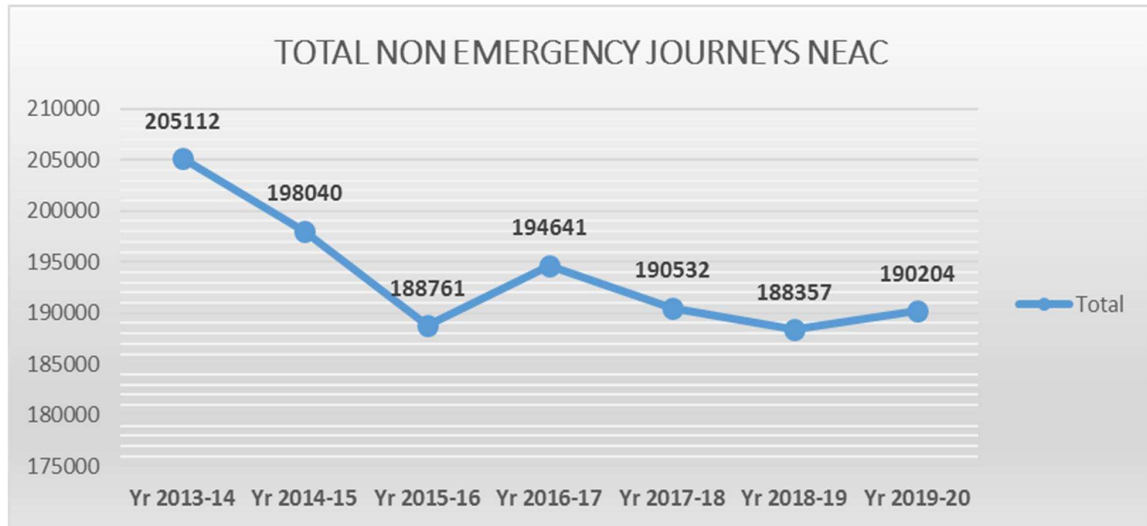
In 2018-19, 34% of all ambulance arrivals at Hospitals resulted in the 30 minute turnaround standard being achieved. During 2019-20, this decreased to 29% as shown below. Out of 153,182 emergency arrivals to Acute Emergency Departments across Northern Ireland, 108,468 had a turnaround time of over 30 minutes. This equates to over 40,701 total operational hours lost, which is an average of 111 operational hours lost per day during 2019-20.

Turnaround Delays		2019-20
Total Number of Turnaround Times Reported at Acute Hospitals		153,182
Total Number of Turnaround Times in Excess of 30 minutes		108,468
% of Turnaround Times in Excess of 30 minutes		70.81%
Total Operational Hours Lost to Turnaround Times in Excess of 30 minutes		40,701
Average Operational Hours Lost to Turnaround Times Delays in Excess of 30 minutes PER DAY		111



Patient Care Service

In 2019-20, a total of 190,204 journeys took place to support the transportation of non-emergency routine admissions, discharges, outpatient appointments and transfers. There has been a marginal increase in journey numbers (1%) compared to 2018-19.



Successes and Service Developments – Improving Services for Our Patients

Work continued during 2019-20 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

During 2019-2020, NIAS commenced preparatory work on the implementation of the Clinical Response Model (CRM). Progress to date has been:

- The Introduction in November 2019 of a new “code set” in the Emergency Control Centre. The code set is the process by which calls are prioritised and responded to. This is the key component on which the Clinical Response Model is based.
- In December 2019 a refresh of demand capacity modelling was completed to identify the resource levels required to meet the new response targets as described in the Public Consultation.
- A Strategic Outline Business Case was submitted to the Department of Health in February 2020 scoping the resource and cost of the full programme of change including staff levels,

fleet, estate and management structure. NIAS will need to have a full business case approved to secure the investment required in order to achieve the new response targets and ensure provision of a clinically safe and effective service. This will be the priority for 2020-2021.

Emergency Ambulance Control

Over the last 12 months, the Northern Ireland Ambulance Service Emergency Ambulance Control (EAC) in Belfast has completed several service improvement programmes:

- Staff were trained in the Pre-triage Sieve, Nature of call & Aspirin Diagnostics tool. These changes enabled preparation for the new CRM model and allowed swifter recognition of our sickest patients.
- Later in the year, all staff were trained in the new code set for the Clinical Response Model. This was a significant change requiring a full implementation program. The model went live on the 12th November.
- In February 2020 all Emergency Medical Dispatchers in the EAC were retrained in a new version of the Advanced Medical Priority Dispatch System (AMPDS), the opportunity was taken at the time to train staff on a surveillance tool in preparation for Covid-19.

Recruitment continued with two Emergency Medical Dispatcher (EMD) training courses completed in May and December 2019, as well as recruitment and training for a new EMD Supervisor role. To enhance business continuity arrangements and improve training facilities a project to build a new purpose built EAC facility on the Knockbracken site commenced in May 2019. Design, procurement, planning and construction was completed by March 2020. This facility enabled NIAS to operate two sites for Covid-19 allowing social distancing. EAC continues to work on our Performance Improvement Programme, although Covid-19 has had an impact on progress.

Clinical Developments

Throughout the year the Clinical Service Improvement and Transformation Team has overseen delivery of a comprehensive programme of clinical developments focusing on clinical safety and excellence:

- Maintaining strong relationships with all the providers of the Alternative Care Pathways (ACPs) is an important and growing service within NIAS. There are over 40 different services to liaise with including queries, audit and review meetings.

- The Appropriate Care Pathways continue to be used by staff and the non-convey rate or See and Treat rate is maintained around 24.4%.
- There are ongoing meetings to scope new pathways in conjunction with ICPs, Trusts, PHA, HSCB and the Community/Voluntary sector.
- The team continue to be involved in a range of new clinical developments and groups such as:
 - Pilot of a partnership with the Southern Health and Social Care Trust (SHSCT) and their domiciliary care providers to improve the experience of those who are uninjured after a fall but require assistance.
 - Pilot of a new Nursing Home Triage Tool - Four Nursing Homes and PHA collaborated to support Nursing Home staff with access to a triage tool to help with decision-making for patients who may require medical assessment. The evaluation is underway and is showing promising results.
 - Regional Sepsis Work
 - Palliative Care developments
 - Review and next steps of the Multi-Agency Triage Team
 - Pilots regarding Anticipatory Care
 - Frailty Pathway developments
 - HSCQI and regional Improvement Initiatives
- In conjunction with the Ulster University two cohorts of existing paramedics have completed a university module in Patient Assessment and Clinical Reasoning funded by Transformation funds, with three more cohorts still to complete the module. This will aid their clinical assessment to complete safe decisions relating to the Appropriate Care Pathways.
- The HSC Clinical Education Centre continues to offer a range of short courses to promote the use of pathways.
- The team continue to represent NIAS on a range of Urgent and Emergency Care sub-groups. Two members of the team co-chaired the regional Navigation sub-group and with colleagues wrote a scoping paper to contribute to the Urgent and Emergency Care Review.
- There have been many presentations to continue to develop relationships and effective use of NIAS in partnership with other care providers. These include:
 - Independent Sector Care Home Nursing Managers (RCN)
 - Care Home Nursing Support Team (CHNST) Belfast – The Identification of the Deteriorating Patient
 - Lead Presenter on ECHO sessions for Falls Management and Identification of the Deteriorating Patient.

Paramedic Clinical Support Desk

The Clinical Support Desk (CSD) provides telephone based clinical triage (Hear & Treat) for low acuity 999 calls received by EAC. In January 2020 the CSD moved to a 24/7 operating model, increasing the provision of Hear & Treat. In 2019-20 the CSD triaged 29,753 emergency calls resulting in 41% of these being resolved by telephone advice or assessed as suitable for a non-emergency ambulance response. The Hear & Treat rate was 2.1%. In Autumn of 2019 the Trust set an ambitious Hear & Treat target of 6% by 2022-23.

The CSD continues to evolve and develop. The addition of three new CSD Paramedics brings the total number of clinicians currently in post to fourteen. A second Clinical Hub Manager has been introduced on a temporary basis to provide additional staff support and oversight. Moving forward a new business case for additional recurrent funding for CSD is currently being finalised for consideration by HSCB Commissioners.

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 with the Northern Ireland Ambulance Service (NIAS) and the Air Ambulance Northern Ireland (AANI) charity. The service is headed up by an Operational Lead (Glenn O'Rorke) with a team of 8 HEMS paramedics as well as a Clinical Lead (Dr Darren Monaghan) working with a team of 15 consultants from across five Health and Social Care Trusts. The HEMS Service brings an advanced level of pre-hospital critical care to the seriously ill and seriously injured patient anywhere in the province, and then transport them to the most appropriate hospital for their specific injuries. The HEMS Service currently operates 7 days a week for 12 hours per day. From the operational base in Maze Long Kesh site, the helicopter can reach anywhere in Northern Ireland in approximately 25 minutes.

For patients affected by serious trauma and illness, delivery of pre-hospital critical care can save life, brain and limb. The main ethos of the service is to bring the HEMS Doctor and HEMS Paramedic, along with the lifesaving equipment including pre-hospital blood, to the patient.

From the first flight on 22 July 2017 until the end of March 2020 the HEMS team has responded to a total of 1,393 missions broken down as follows:

July 2017 - March 2018: 297 missions

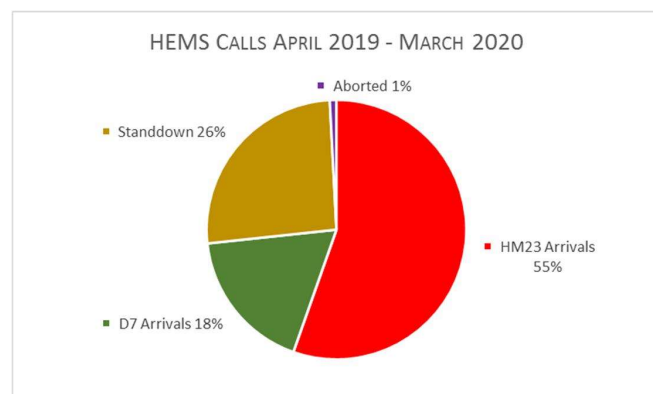
April 2018 - March 2019: 491 missions

April 2019 - March 2020: 605 missions

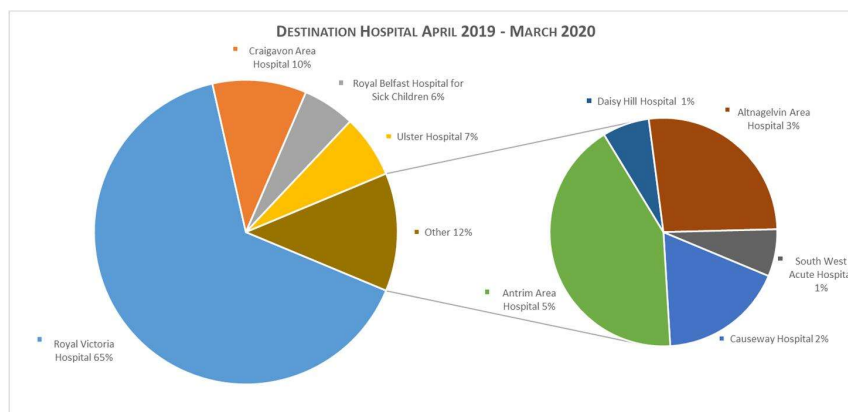
The deployment of the Helicopter (HM23) has accounted for 448 (74%) of the 605 missions responded to in the period April 2019 to March 2020 while the Rapid Response Vehicle (Delta 7) has accounted for 157 missions (26%).



HM23 arrived on scene to 334 calls (55%) and Delta 7 arrived on scene to 108 calls (18%). HEMS standdown rate was 26% (156 calls) while 1% (5 calls) were aborted during this period. On two occasions, the HEMS team were tasked from the Royal Victoria Hospital on a NIAS ambulance.



The top two reasons for HEMS dispatch were Road Traffic Collisions (42%) and falls (23%). During the period of April 2019 to March 2020, 359 patients were transported to hospital, of which 65% (234) were to the Royal Victoria Hospital.



Community Resuscitation

The Community Resuscitation Team was instrumental in the launch of the GoodSam Application in June 2019. This lifesaving, crowdsourcing app enables those who are appropriately trained in a minimum of Basic Life Support and use of an AED to be alerted to an out of hospital cardiac arrest if one occurs within 500m of their location.

Restart a Heart Week in October demonstrated excellent partnership working both inside and outside of NIAS to provide CPR awareness and training to around 12,000 people during that week.

The Community First Responder volunteer family continues to grow with over 300 volunteers across 17 communities providing a complementary service alongside NIAS to those who have a life threatening medical emergency and require immediate assistance.

The Community Resuscitation Team has also been working in partnership with the British Heart Foundation and joined the National Defibrillator Network – The Circuit in February 2020. This enables members of the public who are AED Guardians to register them with the Circuit and provide them with the autonomy of updating the status of their device themselves, and also to be notified by the system if their AED is deployed so they can ensure it remains emergency ready.

Infection Prevention & Control

The Infection Prevention and Control (IPC) Service within NIAS was formally commenced in November 2019 following a business case application and approval. The IPC Service was stood up as part of a newly formed Directorate of Quality, Safety and Improvement (QSI) with key appointments to the Directorate including a Lead IPC Nurse. Further appointments to this Directorate will be made during 2020-2021. Throughout 2019-20 NIAS, both as an organisation and at individual service level, worked in partnership with an individual seconded to NIAS as part of a special measure arrangement to address issues of concern identified by the Regulation and Quality Improvement Authority during their series of inspections commencing in 2017.

Key achievements in relation to IPC, which were progressed during 2019-20, included:

- Application for and award of IPC business case;
- Appointment of new Director of Quality, Safety and Improvement with responsibility for IPC;
- Appointment of new Lead for IPC;

- Development and implementation of IPC Education and Training Strategy and continued progress in relation to the Education and Training Improvement Plan;
- Development of an electronic audit system to facilitate monitoring of Infection Prevention & Control, Hygiene and Cleanliness standards across the organisation;
- Reporting of Infection Prevention & Control and Environmental Cleanliness Key Performance Indicators including station cleanliness, hand hygiene technique and IPC Education and Training;
- Roll out of system of peer led Hand Hygiene education;
- Development and trialling of NIAS bespoke Hand Hygiene auditing tool;
- Roll out of IPC led RQIA style audits/ inspections across the service;
- Publication of IPC Newsletter;
- Regional engagement of NIAS IPC service with Northern Ireland IPC services and professional bodies such as Infection Prevention Society (IPS);
- National engagement of NIAS with National Ambulance Service IPC Group and NIAS contribution to ongoing work to develop UK nationally agreed standards, policies and protocols for IPC; and
- Continued engagement with and support for partner organisations including Private and Voluntary Ambulance Services (PAS/VAS).

During the period of the Covid-19 pandemic experienced during 2019-20 (January to March), the Trust IPC service provided expert IPC guidance, support and advice to the organisation. In order to provide this service IPC worked with various internal and external stakeholders including NIAS Incident Management Team (IMT); NIAS Senior Management Team (SMT); NIAS Gold; NIAS Silver; NIAS Bronze; Northern Ireland Public Health Agency and National Ambulance Association IPC Group. In addition to working alongside these stakeholders IPC provided ongoing input into a number of external regional groups which were aligned with the Northern Ireland Regional Health Silver Group. These groups included the regional PPE subgroup; the regional PPE supply chain cell; the regional IPC group and the regional surge planning group. These groups provided the opportunity to network with other Trusts across the region to ensure a cohesive approach to management of Covid-19 across Northern Ireland. These groups also served to ensure that NIAS was involved in all regional decision-making and that there was discussion, appreciation and accommodation of the NIAS position in relation to Covid-19. NIAS IPC also inputted into the National Ambulance Service IPC group as it sought to provide IPC guidance specific to ambulance settings. IPC has been involved within NIAS and the region on various complex work streams with

the primary aim of ensuring that staff and patients are protected from the risk of acquisition of/ transmission of Covid-19.

The Covid-19 global pandemic has impacted on some of the core IPC business functions such as the ability to undertake audit in line with previously agreed timelines and the delivery of face to face training activities. As the organisation moves through the stages of pandemic response, key areas of business where continuity was compromised will continue to be regularly reviewed using a risk assessment based approach to service resumption.

Quality Improvement

There are a range of successes to highlight in terms of the Trust's Quality Improvement work.

NIAS celebrated World Quality Day on 14 November 2019, with a celebration of a wide range of quality initiatives within the Trust including: Continuous Improvement of Hygiene, Cleanliness and IPC highlighting the valuable contribution of our vehicle cleansing operatives; the Nursing Home Triage Too; the Mental Health Multi-Agency Triage team; the Meal Break and Rest Period Project; Hand Hygiene Awareness; and the use of a Palliative Care booking module in NEAC to support terminal patients who need transport urgently.

In line with the Trust strategy for building Quality Improvement capability and capacity, fourteen staff commenced the SQE Quality Improvement Programme this year. This has resulted in a comprehensive range of projects led by participants including operational staff delivering direct patient care, as well as staff from our Emergency and Non-Emergency Ambulance Control, and support functions. Three staff have also commenced the Scottish Safety Fellowship Programme supporting our strategic aim to continually improve, measure and evidence the quality of our services for our patients.

The NIAS Complex Case Management team won the Integrating Care Award at the HSC Quality Improvement Awards and the overall award for the region for 2019-20. The Quality Improvement work of the Incident Reporting team reached finalist stage in their category.

NIAS continues to provide leadership to the Ambulance Q programme and promote opportunities for national collaboration on Improvement with other Ambulance services.

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 recognising 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 and organisational development agenda.

NIAS established a Health and Wellbeing Partnership with UNISON in December 2017. This has involved a joint union / NIAS staff survey, which was developed in partnership and administered in partnership with union colleagues. The survey results were used to ascertain and analyse detailed information from staff about issues related to wellbeing and welfare.

Focus groups and ongoing staff engagement meetings have been held to identify key practical actions and these are beginning to be delivered. NIAS has continued to meet with staff side colleagues (trade union representatives) to engage about progress to date, and future actions on health and wellbeing, including issues like suicide awareness.

A peer support pilot project was 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. The first cohort of peer support volunteers were trained in October 2018, with a second and third cohort undergoing training in July and October 2019 respectively.

From August 1, 2019, two staff members were seconded on a full-time basis into the project and their role has been to develop the project in advance of formally mainstreaming the service on a permanent basis, envisaged for 2020. Evaluation of the peer support project has been ongoing throughout 2019-20, including presentation of 'project-in-development' outcomes to Senior Management Team and Trust Board. Engagement with internal and external partners has increased significantly to develop a best practice approach.

In February 2020, the peer support project was presented to Trust Board for noting, including qualitative data (eg. testimonials) and quantitative data (eg. scope and number of staff contacts). Between August 1, 2019, and March 31, 2020, a total of 634 direct staff engagements were undertaken by Peer Support. This total is only trauma-related contact, and does not include substantial Covid-19 contacts that began to develop in March 2020.

All staff involved in Peer Support are trained, and operate under the aegis and structures of the Human Resources Directorate in terms of internal governance.

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 was developed under a new Health and Wellbeing Project Manager who commenced work in quarter one of 2019-20.

In addition, this core work forms part of the wider Good Attendance Programme, with a standalone project therein on health and wellbeing. As part of that project, a communications and engagement plan was developed and is being delivered on health and wellbeing, and on peer support. Substantial positive engagement took place with staff, such as a staff-led Health and Wellbeing fair in Omagh in October 2019 that received substantial support from across the Trust.

Clinical Education and Training

The 2019-20 year proved to be both busy and challenging for the Regional Ambulance Clinical Training Centre (RACTC), with a significant amount of education and training delivered.

The highlight of the year was, undoubtedly, the graduation ceremony for our first group of Foundation Degree Paramedic students. This was held in the Great Hall at Ulster University's Jordanstown campus in December and was a thoroughly well deserved, enjoyable and proud day for all.

Aside from the focus on Paramedic education, other activities involved programmes to train candidates to a variety of levels and the main courses are summarised in the table below:

Course	Description	No. of Students per cohort	No. of Programmes / students
ACA	Prepare new Ambulance Care Attendants for the Patient Care Service tier.	Up to 24 per course	2 courses Total of 39 Students
AAP	Prepares new Associate Ambulance Practitioners to work as Emergency Medical Technicians	Up to 24 per course	Completed 2 existing Commenced 4 new* Total of 118 Students
Paramedic	Foundation Degree programme in partnership with Ulster University	Nominal roll based on 48 per cohort	Completed 1 st cohort with 39 Graduates Commenced 2 nd cohort for 43 students*
Post Proficiency	Annual clinical updates. Programmes are each 1 day but rolling programmes for all clinical staff	Varies – delivered for appropriate Nos of staff at a time, per division	2 rolling programmes run for A&E staff
Qualified Induction	Orientation for recruits who already hold Paramedic / EMT qualifications.	Varies dependant on recruitment	5 programmes run for total of 38 newly recruited Paramedics and 6 EMTs

(Note. Programmes Marked * had to invoke special procedures in March due to Covid-19/social distancing measures and subsequently were suspended, pending later resumption).

An already busy schedule of courses encountered new complexities towards the end of the year, when a number of contingency measures had to be put in place to mitigate the effects of the developing Covid-19 pandemic. Measures adopted included; use of virtual classrooms and online learning, social distancing employed where classrooms had to be used, cohorts divided into smaller groups, suspension of practice placements and latterly, the suspension of courses and release of students to assist in operational roles as part of the wider response. RACTC staff were also redeployed to a variety of roles, to assist in the NIAS preparedness for the pandemic.

As well as core courses, a wide range of clinical support, audit and assessment continued throughout NIAS' Operational Divisions through the Divisional Training Officers (DTOs) and Clinical Support Officers (CSOs).

Further education opportunities addressed the development of our own team of educators, to equip the RACTC in the delivery of programmes of increasing complexity. This included mentorship programmes with Ulster University for Paramedics, to enable them to support students during practice placements and studies in Post Graduate Certificates in Education for a number of the Clinical Training Officers.

In another development opportunity, level 6 modules on Patient Assessment and Clinical Decision Making for Paramedics were delivered by UU as a transformation and improvement initiative.

Good Attendance Programme

Sickness levels within NIAS continue to present a challenge to the Trust, with the potential to diminish levels of operational cover and affect the ability to respond in a timely manner.

Following a review of management of attendance undertaken in November 2018 by the Association of Ambulance Chief Executives (AACE), with a particular focus on operational front-line and control room staff, a Good Attendance Programme Board and related structures were established. The Programme Board was 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.

NIAS' sickness absence target for 2019-20, as agreed with the DoH, was to 'improve sick absence rates by 5% on 2018-19 levels'. The cumulative absence rate during 2018-19 was 11.48%, therefore the requirement in 2019-20 was to achieve an absence rate of 10.92%. The cumulative absence level at March 2020 was 10.49%. Whilst NIAS achieved its improvement target for sickness absence, it is acknowledged that sickness absence levels remain higher than average than across the HSC and NHS Trusts. The Trust is committed to addressing this through a comprehensive programme of Health and Wellbeing and Attendance Management with related performance indicators.

Corporate Challenges

The Trust faces a range of corporate challenges. These are considered throughout this annual report, in particular in the Governance Statement, and include, but are not limited to:

- Increasingly constrained financial resources
- Increasing demand for services
- Achieving performance standards of the new Ambulance Clinical Response Model
- Increasing Ambulance Turnaround Times
- Managing attendance
- Cyber security
- Workforce pressures
- Organisational culture
- Incident management, including Serious Adverse Incidents

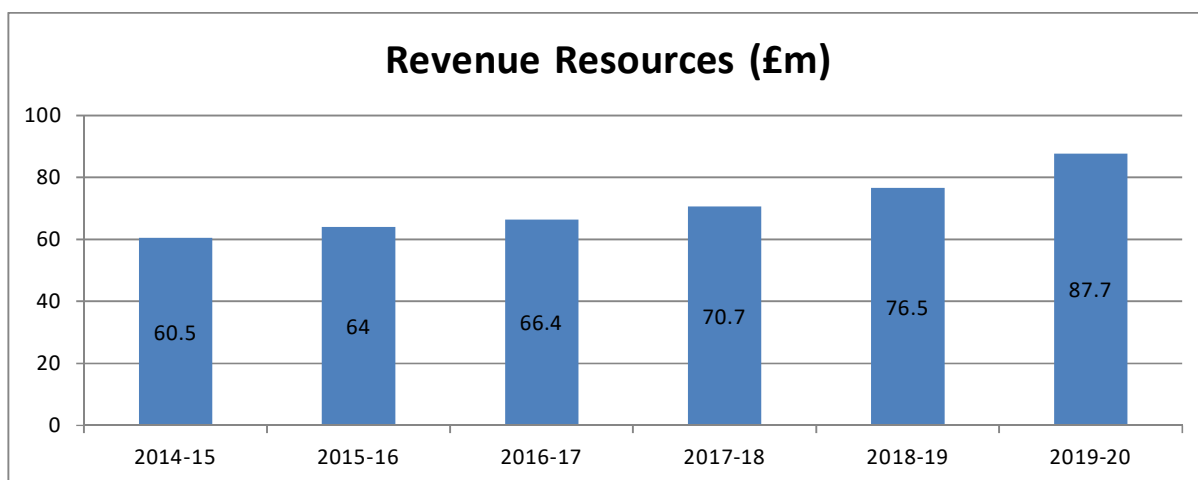
In addition, the Trust faced exceptional challenges in response to the Covid-19 pandemic. This required significant efforts to maintain essential services and changed working practices to provide a resilient and measured response to the pandemic. These challenges continued into 2020-21 and the Trust continues to work to ensure that services are maintained within a framework that ensures good governance, quality and safety.

The Trust continues to work with the DoH to put in place any required mitigation in respect of the exit from the EU and the potential for delays in supply chains for medicines and equipment and disruption in cross border travel and trade.

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.

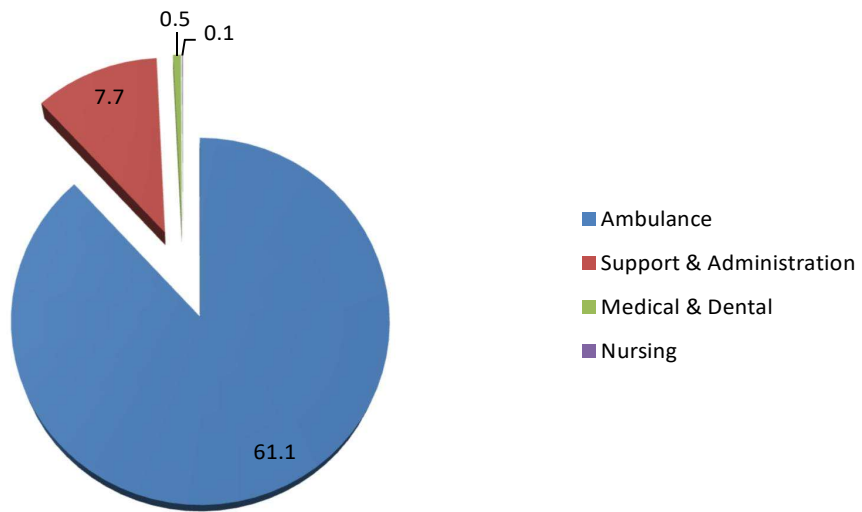


The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. The increase in 2019-20 is due to a number of supported developments, for example continued investment in the implementation of a foundation degree programme for Paramedics and training of significant numbers of Associate Ambulance Practitioners (Emergency Medical Technicians) and Ambulance Care Assistants. This year also included additional allocations to support improved Infection Prevention and Control arrangements.

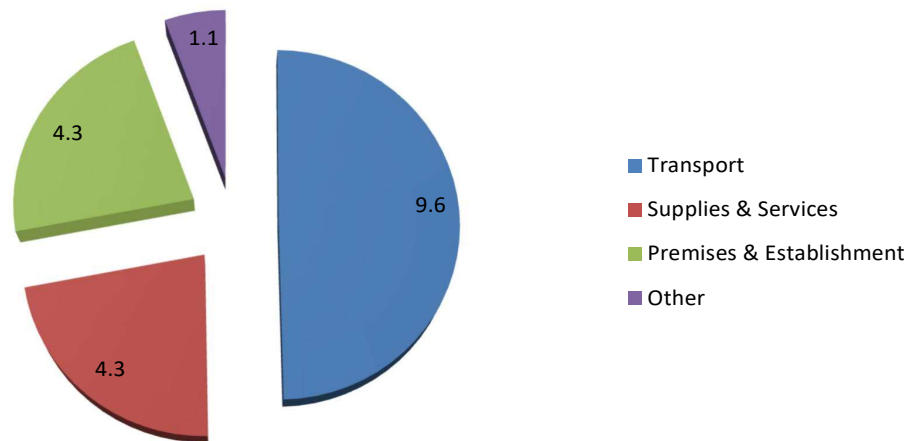
Revenue Expenditure

These resources are applied to provide the full range of services provided by NIAS. £69.3m (78%) 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 £19.3m 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 2019-20 is shown in the following tables.

Revenue Resources Applied - Pay (£m)

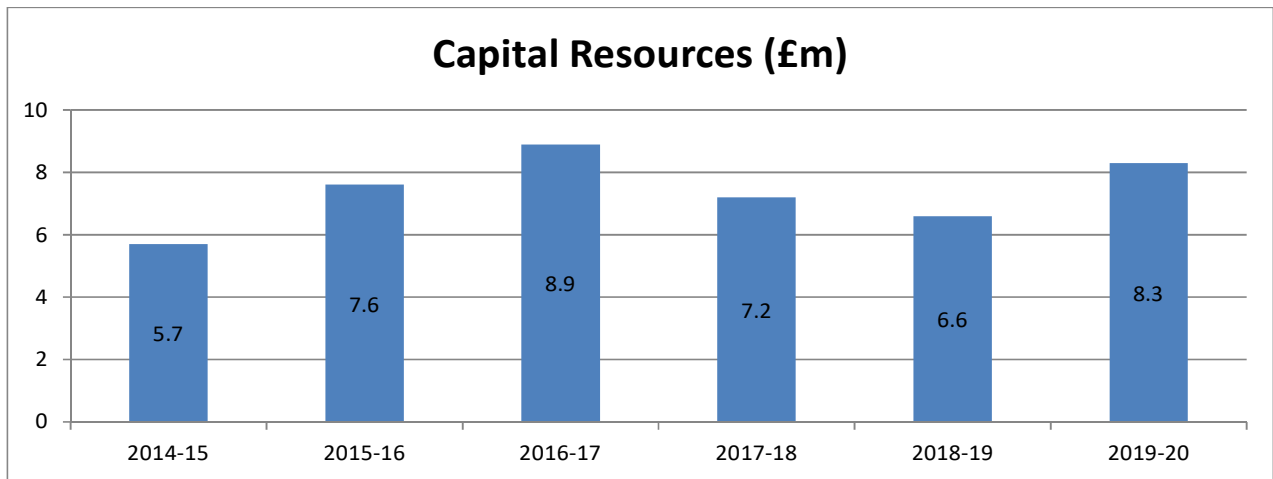


Revenue Resources Applied - Non Pay (£m)



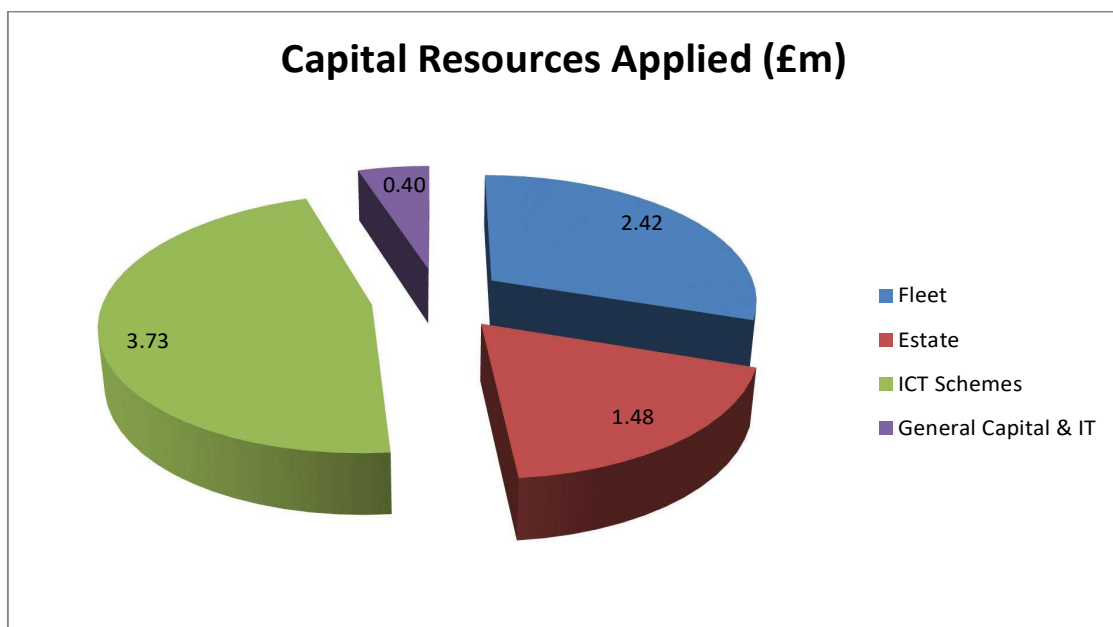
Capital Resources

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 £8m expenditure in 2019-20 between these areas is shown below. Significant schemes during the year included the completion of the replacement of the Fleet Mobile Data System and the commencement of the Regional Electronic Ambulance Communication Hub (REACH) project which will provide for electronic patient records and personal issue devices for all front line staff. 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. 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.

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. The 70% target was achieved, however the 95% target was narrowly missed but represented an improvement on the cumulative performance for 2018-19. The Trust will continue with efforts to maintain and improve performance in 2020-21.

	2020		2019	
	Number	Value £000s	Number	Value £000s
Total bills paid	29,092	50,365	22,662	57,625
Total bills paid within 30 days	27,468	46,347	21,132	54,674
% of bills paid within 30 days	94.4%	92.0%	93.2%	94.9%
Total bills paid within 10 days	21,044	39,464	14,909	47,767
% of bills paid within 10 days	72.3%	78.4%	65.8%	82.9%

The Trust paid no compensation or interest as a result of payments being paid late during the financial year (2019: £nil).

Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2019-20 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 £95 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 £1.6m million were required from NIAS for the 2019-20 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 £19k.

The Trust also benefited from £8.346 million of capital resources. 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. The outbreak of Covid-19 impacted on the Trust's ability to deliver against all planned schemes in the year. This was as a result of the need to move resources from specific projects, the impact on supplier capacity to deliver projects and wider supply chain issues. Cumulative capital expenditure for the year was £8.029m, which represents an underspend of £317k.

Looking ahead, the Trust faces a range of financial pressures. The introduction and consolidation of a range of developments, for example the introduction of the new Clinical Response Model (CRM) and the foundation degree programme for Paramedics, will have financial implications for the Trust. There will be further requirements to deliver cash releasing efficiency savings in 2020-21 and additionally, some resources provided non-recurrently during 2019-20 will need to be reviewed in 2020-21. Levels of capital investment will also need to be maintained in order to maintain fleet, estate and technology to appropriate standards. There is the additional uncertainty and increase in expenditure linked to the Covid-19 pandemic that will have significant implications for the Trust.

The Trust is grateful for the support of the HSCB and DoH in securing the levels of investment in the ambulance service in 2019-20 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.

Anti-Bribery and Anti-Corruption

The Trust has an Anti-Bribery Policy in place, which sets out the Trust's position on bribery and context for ensuring that all Trust activities are carried out in an honest and ethical environment. The Trust is committed to maintaining an anti-bribery culture and will adopt a zero-tolerance approach to bribery and corruption where it is discovered.

Sustainability Report

This Sustainability Report highlights the various areas managed within the remit of Fleet and Estate Services to ensure that NIAS HSC Trust operates a safe, efficient and reliable service.

The Trust is also very conscious of the continuing changes in statutory environmental guidelines and eco-friendly vehicle and other technologies coupled with the advanced pre hospital procedures to be accommodated within the service delivery model.

Although NIAS meets the statutory requirements in vehicle specification, health and safety at work and waste disposal guidelines, stringent internal strategic compliance forms the template for oversight.

NIAS is committed to reviewing the current sustainability aims of the Fleet, Estate, Digital and Workforce Strategies to ensure they are fit for purpose and suitably resourced to operate efficiently and effectively in line with other UK ambulance services - for the years ahead.

Fleet

Environmental Impact and use of Technology

The proposal for a greener Fleet is to undertake further emissions reductions in a phased approach - 2021, 2023 and 2026 onwards. NIAS will continue to focus on ambulance, car fleet and support fleet, dictated by when suitable vehicles are available on the market.

Because of the limited options for procuring energy efficient Accident and Emergency vehicles, NIAS has proactively collaborated with ambulance manufacturers to provide and install high efficiency solar panels as part of the ambulance conversion to make more environmentally friendly ambulances. By 2023, all NIAS vehicles will be fitted with solar panels.

Electric Vehicle Charging Points

In order for NIAS to implement a strategy of hybrid and electric vehicles, the Trust needs to implement a series of charging points across the estate. A full survey of the estate will be undertaken during 2020-21 to review power requirements within stations to understand capacity issues and to define the key sites; this will be linked together with a policy, charging process and associated user guides.

The Estates Strategy will provide more details on the Infrastructure requirements needed to support electric vehicle charging facilities as it forms part of base specification of the new estate plans.

Clean Air Zones

NIAS is in line with national thinking on emissions reductions and is committed to reducing the emissions of the fleet and work towards zero emissions.

In Leeds and Sheffield, City Councils have already indicated a desire for Clean Air Zones. Also, the government's 'Road to Zero' white paper has pledged to ban the sale of combustion engine vehicles by 2040 – which is only three procurement cycles for the NIAS fleet.

NIAS is obligated to invest now in the required infrastructure to deliver this step-change and work with partners – local Health Trusts, hospitals and care homes – to secure the supporting infrastructure and battery storage technologies.

The current NIAS car fleet contains 43 vehicles with average emissions of 138g/km CO₂, which means the Trust is over the current government target of 130g/Km CO₂. However, by 2022 this target falls to 95g/Km CO₂.

The current NIAS van fleet contains 231 vehicles with an average emission of 188g/km CO₂, which means again NIAS is over the current government target of 175g/Km CO₂, with a further drop in target in 2022 to 147g/Km CO₂.

Promotion of Green Transportation

NIAS will also take the following steps to promote the use of green transportation:

- Encouraging the use of public transport to the place of work;
- Encouraging cycling and walking for increased wellbeing;
- Providing specific guaranteed car share spaces;
- Providing electrical vehicle charging facilities to encourage the purchase of low emission vehicles and
- Actively market the benefits of hybrid and electric vehicles.

This is also linked closely to the Digital Strategy, helping to promote remote working and communication technologies to reduce our actual business travel around the region.

Estates

Environmental Impact

In line with the sustainable development strategy 2016-20, the Trust has undertaken joint procurement processes along with the 5 other local HSC Trusts and administered through the Business Services Organisation (BSO) Procurement and Logistics Service (PaLS), in relation to the supply and delivery of electricity and natural gas utilities.

NIAS participation in this collaborative endeavour ensures a service wide purchasing scheme where the economies of scale come into force for both the larger and smaller trusts. The Contract Adjudication Group with representation from each of the 6 HSC Trusts, incorporates a range of objectives including:

- Demonstrating corporate social responsibility (carbon off-setting);
- 100% renewable energy supply;
- Ensuring reliable affordable energy provision and reducing the carbon footprint; and
- Working in partnership to mitigate the effects of climate change on the environment by implementing HSC environmental and sustainability policy to increase recycling and reduce carbon footprint and use of water and energy.

NIAS also endeavours to ensure sustainability and energy efficiency is evaluated and improved as required when future projects and refurbishments are considered. This includes a policy of replacement of old electrical lighting and appliances with modern low energy LED lighting and appliances.

Recent examples of this include:

- Site 5 modular EAC building fitted with 100% LED fittings and energy efficient cooling and heating using heat pump and heat recovery systems;
- LED lighting installed in EAC within the HQ building;
- New LED floodlighting in Downpatrick;
- New LED light fittings installed in Altnagelvin planning office; and
- New LED light fittings and energy efficient water heaters installed as part of the sluice project.

Responsible Waste Management

The focus of the Trust's waste management initiatives is to try to reduce the volume of waste produced within the Trust and to maximise recycling and recovery opportunities through our waste management contractors at their material recovery depots.

Similar to the utilities services contracts, the packaging, clinical waste and general waste management contracts are collaboratively administered through BSO PaLS along with the other HSC Trusts.

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 developed proposals for additional Stations, which were included in the CRM Strategic Outline Case submitted to the DoH. These proposals are to address the increase in staff levels associated with the introduction of the CRM.

In January 2020, NIAS submitted a revised ten-year capital plan to reflect the Estate that needs to be replaced as a priority. NIAS plans to consult during 2020-21 on a "Make Ready" model to support delivery of front line service. This service strategy will be a key component of NIAS future Estate Strategy.

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 Management Team continues to focus on ensuring all risks are identified at an early stage and appropriately reflected within the Corporate Risk Register which the Trust Board continue to monitor. See Internal Governance Divergences within the Governance Statement (section 12, page 69 to 80).



Mr Michael Bloomfield

Chief Executive

2 July 2020

ACCOUNTABILITY REPORT

Corporate Governance Report

Director's Report

The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. 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.

Trust Board and Committee Record of Attendance:

Member	Designation	Trust Board	Audit Committee	Assurance Committee	Remuneration Committee
Mrs Nicole Lappin	Chair	7 out of 7	1 out of 4*	1 out of 2*	1 out of 1
Mr Dale Ashford	Non-Executive Director	6 out of 7	4 out of 4	2 out of 2	-
Mr William Abraham	Non-Executive Director	6 out of 7	4 out of 4	2 out of 2	-
Mr Trevor Haslett CBE	Non-Executive Director	7 out of 7	3 out of 3 (4**)	2 out of 2	1 out of 1
Mr Alan Cardwell	Non-Executive Director	6 out of 7	1 out of 1 (4**)	2 out of 2	1 out of 1
Mr Jim Dennison	Non-Executive Director	6 out of 7	-	-	-
Mr Michael Bloomfield	Chief Executive	7 out of 7	3 out of 4*	2 out of 2*	1 out of 1*
Ms Michelle Lemon	Interim Director of Human Resources and Corporate Services (from 8 January 2020)	2 out of 2 (7***)	-	-	-
Mr Robert Sowney	Interim Director of Operations (from 1 May 2019)	6 out of 6 (7***)	-	2 out of 2*	-
Dr Nigel Ruddell	Medical Director	7 out of 7	-	1 out of 2*	-
Mr Paul Nicholson	Interim Director of Finance and Information Communications Technology (from 1 July 2019)	5 out of 5 (7***)	2 out of 2* (4***)	1 out of 1* (2***)	-
Mr Brian McNeill	Programme Director Clinical Response Model	6 out of 7	-	1 out of 2*	-
Ms Lynne Charlton	Director of Quality, Safety & Improvement (from 1 November 2019)	3 out of 3 (7***)	-	1 out of 1* (2***)	-
Ms Roisin O'Hara	Director of Human Resources and Corporate Services to March 2020 and Programme Director Strategic Workforce Planning from March 2020	4 out of 7	-	2 out of 2*	-
Mrs Sharon McCue	Director of Finance and Information Communications Technology (up until 30 June 2019)	2 out of 2 (7***)	2 out of 2* (4***)	1 out of 1* (2***)	-
<p>* Not a Committee member ** Member for only part of the year *** In post for only part of the year</p>					

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 2019-20.

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 all 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 £29,100 (2019: £28,000) for the statutory audit of the 2019-20 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 £nil (2019: £1k 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 (2019: 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 of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the HSC Body. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the HSC Body's assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

Non-Executive Directors' Report

The business year opened with a particularly heavy workload envisaged for the months ahead. Non-Executive Directors (NEDs) are appreciative of the continuing strong commitment shown by all management and staff whose strong team spirit has, despite unprecedented pressures, ensured meaningful progress in key areas. The normal pressures of financial constraints and increased demand for Trust services have been exacerbated this year by the Covid-19 pandemic.

We wished farewell to Mrs Sharon McCue early in the year as she retired after 17 highly successful years as Director of Finance and ICT. The responsibilities of this Director post will be considered for re-allocation as part of the current organisational changes recommended by the Association of Ambulance Chief Executives' (AACE) report. Two new Director posts have been created during the year as part of the Chief Executive's restructuring programme and we welcome the new appointees – Ms Lynne Charlton as Director of Quality, Safety and Improvement and Ms Maxine Paterson as Director of Performance, Planning and Corporate Services. We also welcomed Mr Paul Nicholson as Interim Director of Finance and ICT, Mr Robert Sowney as Interim Director of Operations and Ms Michelle Lemon as Interim Director of Human Resources. NEDs are pleased to note the additional expertise brought to the Service by these new colleagues as we move forward to play our part in the HSC transformation initiated by the Department's 'Health and Wellbeing 2026 - Delivering Together' strategy. Three NEDs were re-appointed during the year to serve another term, namely Mr William Abraham, Mr Trevor Haslett, CBE and Mr Alan Cardwell.

NEDs have sought to fulfil their role by providing support, scrutiny and constructive criticism as the Trust delivers on its statutory functions through its Emergency Service and Patient Care Service. The already good working relationships between the Board and all staff were enhanced by the excellent turnout at the Trust's Leadership Conference in April 2019.

As NEDs, we note with approval the significant progress, which has been recorded over the year in various important areas of service delivery. A major project has been the planning for the new Clinical Response Model (CRM), which – as in a number of other UK Ambulance Services – is designed to provide a more efficient method of prioritising emergency calls. Early indications post implementation have been encouraging and it is hoped that this development will result in improved response times for life-threatening emergencies.

The Helicopter Emergency Service (HEMS) has, even with increasing demand, seen significant progress during the year with the medical teams now authorised to carry blood on board the aircraft. In addition, the helipad at the Royal Victoria Hospital received all necessary safety approvals allowing it to become operational from February 2020. This development will significantly improve the time taken to bring patients to the Royal's Emergency Department.

In December, a significant milestone was passed when our first cohort of 39 students qualified with their Foundation Degree in Paramedic Practice from Ulster University. This is a welcome development, which will make a major contribution to the strengthening of our workforce expertise for the challenging times ahead.

The Trust's Strategic Plan, which will steer the organisation to 2026 and beyond, was formally launched in March, following extensive public consultation and enthusiastic input by staff members who attended a number of engagement sessions across Northern Ireland.

NEDs also note with satisfaction the progress made on the Trust's Estate Strategy and the RQIA's lifting of remaining improvement notices together with their endorsement of our approach to the important matter of Infection Prevention and Control.

NEDs note that, while progress has been made on the outstanding issue of staff banding, the issue had not been concluded at the year-end. However, we look forward to this being resolved in the incoming year.

It has historically proved challenging to achieve major improvement in a small number of business areas and this has again been the case in 2019-20. Staff attendance is one such area although the recent introduction of a dedicated team to address this matter has given some cause for cautious optimism as we continue our efforts to improve. Turn-around times for ambulances at hospital Emergency Departments is another area for ongoing management attention. Lengthy wait times before ambulance crews can hand over the care of patients to hospital staff have impacted the Trust's ability to meet target response times for emergency calls. Finally, but by no means least, is the ongoing problem of verbal and physical abuse of ambulance crews by patients and other members of the public. This is an issue of major concern to all Board members, management and staff, and it is one which will continue to receive close attention from NEDs as we move into the new business year.

Whilst 2019-20 was always expected to be a challenging year, not even the most pessimistic could have foreseen the unprecedented pressures which began to appear in the last few months of the reporting period due to the rapid, global spread of the Covid-19 virus.

Developments in the immediate past would seem to indicate that the workload on the Trust generally and on individual employees will increase significantly in the immediate future. NEDs share the concerns of other Board members with regard to the associated mental, physical and operational pressures which are mounting at the time of writing. These matters will no doubt be at the top of all Board agendas for detailed attention over the coming months. NEDs wish to record their appreciation of and support for our dedicated staff as the community looks to them for help in this time of great need.

It is ironic and sad that at a time when the entire community acutely feels its indebtedness to all Trust employees, we have had to postpone the planned ceremony for staff awards. We do hope that the new business year will see an easing of the Covid-19 pandemic to allow a return to less pressured delivery of ambulance services and the normal activities of family life.

In summary, NEDs welcome this opportunity to record their deep appreciation for the dedication displayed by all management and staff in NIAS as we seek to play our vital part in the HSC-wide journey to Health Service transformation.

Governance Statement 2019-20

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), 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 2018-19. The Trust Board carried out a self-assessment with all Board members in 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 four 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 any 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 2019-20.

The Assurance Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The Assurance Committee met on two 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 terms of reference of the Assurance

Committee require it to meet not less than three times a year. As a direct result of the escalating Covid-19 Pandemic, meetings planned in both February and March could not take place. With this exception, the Assurance Committee fulfilled the requirements of its terms of reference during 2019-20.

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 one occasion 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 2019-20.

The Trust Board and Committee Record of Attendance is shown on page 47 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 developed a new strategy, which looks to the future and considers our aspirations for a transformed ambulance service for 2026. This is 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 were carried out in 2019-20 by the Trust Board and senior managers in its formulation.

During 2019-20, 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 reviews incidents (including Serious Adverse Incidents), Risk Registers and arrangements for assurance, 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 was reviewed and presented to Trust Board for approval in June 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.

The Strategy also contains the process by which identified risks are recorded on the Risk Register, evaluated and, if necessary, re-evaluated in line with the regional guidance and best practice. This takes into account the likelihood and potential impact on the Trust's service users, 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 Management Team (SMT). New risks escalated to the Corporate Risk Register in 2019-20 include: sickness absence, Trade Union notice to employer of an official ballot for industrial action, unsupported Trust telephony system and Covid-19.

Directorate Risks are those which have an impact on the particular Directorate and which can be reduced to an acceptable level by treatment at a directorate level. These are recorded on the Directorate Risk Register and are the responsibility of the Trust's line management. Directorate Risk Register updates are forwarded to the relevant Directors for distribution and review at a directorate level on a regular basis. The Trust has further developed the mechanisms for the review of Directorate Risk Registers by ensuring they are formally reviewed by Assurance Committee and Trust Board on a rotational basis.

The Trust will review and update its risk appetite statement, which defines the amount of risk the organisation is willing to accept as part of the next scheduled review of the Corporate Risk Management Policy and Strategy. In accordance with the Statutory Mandatory Training Policy, Risk Management Training must be completed every three years. The Trust Risk Management e-learning package was completely re-written in 2019. The Risk Manager shared the package as best practice with the other five Trusts; a number of which have adapted and rolled it out. 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 associated to the General Data Protection Regulation (GDPR)/Data Protection Act 2018, the Freedom of Information Act 2000, Access to Health Records (NI) Order 1993, Duty of

Confidentiality etc. that regulates the manner and way in which we collect, obtain, handle, use, share and disclose information.

The Trust recognises that information is required every day across the Trust to discharge our services and understands that we hold high levels of personal information. 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, to support emergency planning etc. We also understand that we need a defined structure for handling personal information in a confidential and secure manner to appropriate ethical and quality standards. This includes ensuring that information risks are managed in a robust way across the Trust. This is why we train staff in information governance areas, appoint specific roles across Directorates to support this, develop Privacy Notices, consider privacy impacts/risks at early stages of service modernisation and ensure that a suite of policies and procedures exist that fully outline accountability and responsibilities.

We hold information on 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 our staff. The Trust uses this information in an appropriate manner 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 and we understand the importance of this.

The Trust works with the Information Commissioner's Office (ICO) to resolve any complaints received about how the Trust handles data. In accordance with legislative requirements data breaches have to be reported within 72 hours to the ICO. In 2019-20, the Trust did not refer any information governance data breaches to the ICO.

Cyber Security remains a high priority for NIAS as the threat from hostile actions are increasing in number and becoming more sophisticated in their approach. The Trust places the utmost importance on the security and protection of data and information in order to ensure that confidential patient information is protected and that the network and applications are available to users. We continue to work in partnership with the other HSCNI Organisations through the Regional Cyber Security Program Board to identify agreed areas for improvement and to prioritise resources to address these.

In December 2019 the Cyber Security Program Board approved the regional cyber security incident response action plan setting out the arrangements for HSCNI coordination of ICT

services in the event of a cyber-security incident in the healthcare environment. NIAS continue to work with Internal Audit to test compliance with the National Cyber Security Centre (NCSC) Ten Steps to Cyber Security and in February 2020 an audit was conducted on network security. Software patching continues to remain a priority within NIAS. In the wake of Covid-19 we have nearly tripled our capacity for concurrent users working from home. Extra Licenses, Key fobs and Server Capacity to support these have been made available; and policies concerning User Password Requirements/Duration have been reviewed in line with best practice and NCSC guidelines.

The challenge for NIAS and the HSC as a whole is to be prepared to minimise the impact of any cyber-attack and to ensure access to data is only available to authorised individuals and is controlled and monitored to maintain safety and confidentiality.

6. Covid-19

The World Health Organisation (WHO) declared the outbreak of Coronavirus disease (Covid-19) a global pandemic on 11 March 2020, following which the Department and its ALBs immediately enacted emergency response plans across the NI Health sector. There is a UK-wide coordinated approach guided by the scientific and medical advice from respective Chief Medical Officers and Chief Scientific Advisers informed by the emergent evidence nationally and internationally. Evidence-based UK-wide policies and guidelines continue to be carefully followed in conjunction with the PHA issuing local guidelines and ensuring readily accessible and continually updated advice. The pandemic has had an extensive impact on the health of the population, all health services and the way business is conducted across the public sector. Protecting the population, particularly the most vulnerable, ensuring that health and social care service were not overwhelmed, saving lives through mitigating the impact of the pandemic and patient and staff safety has remained at the forefront throughout health's emergency response. This has required a number of measures to urgently repurpose and temporarily reconfigure the provision of services, and to identify additional capacity including the need to ensure availability of appropriate Personal Protective Equipment. Financial measures have been put in place by the NI Executive to enable NI to tackle the response to Covid-19 and Health has obtained essential financial support from this package of measures to assist in the ongoing fight against Covid-19.

Contingency arrangements have been in operation including the establishment of an Emergency Operations Centre within the Department to support HSC colleagues' frontline response to the pandemic. Given the wide ranging impact and the need to react immediately to changing healthcare needs, this has had an effect on the ability to conduct routine health business with a

need to curtail non-urgent healthcare activity in order to re-direct resources to deal with the pandemic. There have been substantial resourcing impacts across the Department and ALBs to scale up the response to ensure adequate staff resourcing to meet increasing demands, which included calling on volunteers, retired medical staff and medical students to rally together to strive to enable an optimum response to the pandemic.

Social distancing measures were implemented in line with The Health Protection (Coronavirus, Restrictions) (Northern Ireland) Regulations 2020 and the health sector played an important part in ensuring the NI population were aware of the need to adhere to the measures to reduce risk of transmission. The actions of the health sector throughout the continued response to the pandemic are based on the ongoing assessment of three key criteria: the most up-to-date scientific evidence; the ability of the health service to cope; and the wider impacts on our health, society and the economy. Across healthcare, leading on the testing of Covid-19 in NI has and continues to be a key priority with testing centres being set up across the country including mobile testing. The Department's Expert Advisory Group has overseen the strategic approach to testing in NI. The Minister of Health is a member of the Ministerial Testing Taskforce, chaired by the Secretary of State for Health, and so NI is fully engaged with the strategy for testing at a national level. NI testing capacity has also been increased through Health's facilitation of the UK Coronavirus National Testing Programme. Northern Ireland Contact Tracing Service began contact tracing all confirmed cases of Covid-19 on 18 May 2020. Volunteers have been recruited and redeployed across the health sector and the team is being scaled up to strive to ensure that every conceivable effort is made to continue to limit transmission as lockdown measures across the region are eased. The Department has prepared a Covid-19 Test, Trace and Protect Strategy, which sets out the public health approach to minimising Covid-19 transmission in the community in Northern Ireland. The Chief Medical Officer has established a Strategic Oversight Board for the NI Covid-19 strategy, which will bring all of the key elements together – namely testing, contact tracing, information and advice, and support - working together with colleagues across the HSC to endeavour to maintain community transmission at a low level and respond to clusters of infection localised in NI. The early outcome is more favourable than the modelling of the reasonable worst case scenario and the Department and HSC are no longer in emergency response mode, some areas have been able to be stood down in recent times although there is a need to continue to remain vigilant and in a state of operational readiness to react should a resurgence occur.

Alongside the ongoing and changing needs of response to Covid-19 there is an urgent need to seek to rebuild wider healthcare services and confidence in the community. Officials have over recent weeks carried out an urgent project to assess the impact of Covid-19 on HSC services

delivery. On 9 June 2020 a new Strategic Framework was launched aimed at rebuilding health and social care services. The key aim will be to incrementally increase HSC service capacity as quickly as possible across all programmes of care, within the prevailing Covid-19 conditions. A new Management Board for Rebuilding HSC Services has also been created. This will broadly consist of senior Department of Health officials, Trust Chief Executives and other HSC leaders. Covid-19 has had a profound impact on the delivery of health and social care services and across the HSC plans are incrementally being enacted to begin recovery whilst planning for a potential second wave. The Department is continuing to work closely across the HSC to support and define the requirements and opportunities to meet continuing and rapidly changing pressures in these unprecedented and challenging times.

7. 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 a Fraud Policy and a Fraud Response Plan to outline our approach to tackling fraud, to 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 Service and provides advice to our staff on fraud reporting arrangements. All staff are provided with mandatory fraud awareness training in support of the Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate every five years.

8. 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.

Significant developments were being introduced regionally during the reporting period in relation to a new online user feedback programme for all citizens and HSC Trusts in Northern Ireland that was led by the Department of Health. NIAS actively participated as a member of the Programme Board and implementation agenda around the new 'Care Opinion' online portal, which was being

introduced in the first quarter of 2020-21, after ongoing involvement with key regional stakeholders.

Following on from the successful consultation, engagement and involvement exercise with the public in 2018-19, in relation to the introduction of the Clinical Response Model, a new NIAS stakeholder forum was convened twice for key public stakeholders in 2019-20. This included representatives of the third sector, statutory partners, political stakeholders and individual service users. This provided an opportunity for stakeholders to express their views and NIAS to outline strategic and operational developments, including the new Strategic Framework and the ongoing implementation of CRM. It is intended that this will become a standing stakeholder forum in 2020-21. Individual work-streams have also involved direct public stakeholder involvement, such as engagement with individuals about the issue of accessible communication.

The Trust continued to gather and analyse patient experience stories as part of the regional 10,000 Voices project, and to use 10,000 Voices as a learning and engagement tool, but this work has evolved in the context of the new Care Opinion online user feedback 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.

9. 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 2019-20 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 tests its application of good practice using a Self-Assessment checklist on an annual basis, 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.

In order to provide an appropriate level of assurance across key areas, the Trust has drafted a Corporate Assurance Strategy (to be agreed mid 2020), and continues to work 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. In addition to the Corporate Assurance Strategy, replacement arrangements for self-assessment have been agreed in most areas with the previous self-assessments continuing to be used for providing assurance in areas where regional agreement has not been reached. The Trust will monitor progress, update and report annually to Assurance Committee.

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 12) 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.

10. 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.

The 2019-20 Internal Audit Plan was completed with the following two approved amendments. The audit of information governance was deferred from 2019-20 until 2020-21 and Internal Audit utilised the days across the other 2019-20 audits, specifically Patient Care Services and Procurement & Contract Management. The year-end stocktake was not undertaken due to Covid-19.

The 2019-20 Internal Audit assurance work is summarised as follows:

Audit Assignment	Level of Assurance
Finance Audits:	
Financial Review	Satisfactory – Bank and Cash Limited – Payments to Staff and Procurement of Staff Substitution (Two Significant Findings)
Procurement and Contract Management (Estates)	Limited (Two Significant Findings)
Corporate Risk Audits:	
Recruitment	Limited (Four Significant Findings)
Patient Care Services	Unacceptable (Four Significant Findings)
Governance Audits:	
Risk Management	Satisfactory (No Significant Findings)
Cyber Security IT Audit – Network Security	Limited (Six Significant Findings)
Complaints, Incidents and Claims Management Substantive Follow Up Audit	Satisfactory – Complaints, Incidents and Claims Limited – Serious Adverse Incidents (One of the Four Significant Findings from 2018-19 audit requires further action)
Non-Assurance Consultancy Work	
Review of Culture (EAC)	Not applicable

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.

In the Financial Review, while Satisfactory assurance was provided in relation to control over bank and cash within the Trust, Limited assurance was provided in relation to payments to staff and to the procurement of staff substitution spend. Two Significant findings were identified and relate to: access control issues to the HRPTS system and oversight of the activity of core users

within the system; and Direct Award Contract approval levels for the procurement of staff substitution being exceeded. The Trust is reviewing current processes and action will be taken to strengthen controls in these areas.

Limited assurance was provided in the Procurement and Contract Management audit, which focused on Estates related spend. Two Significant findings were identified and relate to: the Facilities Management contract not being effectively managed (lack of assurance that work was satisfactorily completed, business cases were not completed, NIAS Estates not receiving regular financial reports, and procurement thresholds were not adhered to); and Estates related spend outside the Facilities Management contract was not appropriately procured. Management is taking action to strengthen the Estates function and manage procurement and contracts effectively.

Limited assurance was provided in the Recruitment audit. Four significant findings were identified and relate to: no performance management information being captured and reported to SMT or Trust Board in respect of the timeliness of the recruitment process; delays at all stages of the recruitment process for new posts; delays in the quality assurance of recruitment requisitions; and delays in the recruitment process following advertisement. Management is taking action to agree KPI's and review and develop current processes.

Unacceptable assurance was provided in the Patient Care Services (PCS) audit, which was the first time this area has been audited by Internal Audit. Four significant findings were identified and relate to: ineffective and inadequate performance management, including limited KPI's and reporting to the Board; the array of systems involved in PCS operations are not integrated or utilised effectively to deliver the service; the operational line management structure for PCS service is not effective and impacts on the ability to manage performance; and material weaknesses in the planning / scheduling and delivery of the service leading to patients consistently not arriving on time for planned appointments. Management has appointed a PCS Review Manager and will implement a strategic review of the Patient Care Service.

Limited assurance was provided in the Cyber Security IT Audit of Network Security. Six Significant Findings were identified and relate to: ICT governance arrangements; no framework for policies, standards, guidelines and procedures; no formal framework for the management of third party providers; no formal risk based approach to assurance; inadequate network segmentation and management of network activity; and non-compliance with the EU Directive on Security of Networks and Information Systems (NIS). Management is taking action to address audit findings including conducting an ICT Delivery Model Review.

Satisfactory assurance was provided in relation to Complaints, Incident Management and Claims Management. Improvements have been made from the previous audit in 2018-19 where Unacceptable assurance had been provided. Limited assurance was provided in relation to Serious Adverse Incidents (SAIs), which was an improvement from the previous audit in 2018-19 where Unacceptable assurance had been provided. Four Significant Findings were identified in the 2018-19 audit and out of these one Significant Finding requires further action and relates to: delays in the determination of SAIs and the completion and submission of reports as part of the investigation / review process. Management continues to take action to address the remaining issues highlighted in the 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 SMT, reviewed by Internal Audit and considered by the Audit Committee.

Follow-up on previous Recommendations

Internal Audit carried out a review of the implementation of previous internal audit recommendations at mid-year and again at year-end. Progress continues to be made and at year-end, 108 (71%) of the 152 outstanding recommendations examined were fully implemented, a further 43 (28%) were partially implemented and 1 (1%) was not yet implemented.

At the start of the financial year there were 40 recommendations not yet fully implemented. Internal Audit made a further 50 new recommendations during the course of the year. 46 recommendations were implemented, leaving 44 recommendations not yet fully implemented as at 31 March 2020.

There is only one Priority 1 internal audit recommendation from previous financial years that is not fully implemented and relates to the development of procedures for the management of unsocial hours both for core and relief staff. Management are reviewing the recommendation and current processes to ensure that appropriate action is taken in order to implement.

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 2020-21. 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 management accepted all recommendations in the 2019-20 internal audit reports and are working to implement same.

Audit Assignment	Level of Assurance
Payroll Service Centre: Follow Up Review September 2019 Year End March 2020	Limited Satisfactory – Elementary Payroll Processes Limited – Timesheets, Management of Overpayments and RTI Data HMRC/SAP
Recruitment Shared Service Centre	Satisfactory – RSSC Recruitment Processes Limited – eRecruit System Functionality
Accounts Receivable Shared Services	Satisfactory
Accounts Payable Shared Service Centre	Satisfactory

Whilst the overall level of assurance provided in respect of the Payroll Service Centre (PSC) is no longer fully Limited, three areas are still deemed to be. These Significant areas relate to: end-to-end timesheet processes in the HSC (including within PSC) require strengthening, particularly in the area of demonstrating appropriate authorisation; issues remain with the accurate calculation of complex overpayments and the processes for ensuring that all overpayments which require invoicing (rather than recovery through salary payments) remains ineffective; and uncertainty whether data transferred automatically from the payroll system reconciles with HMRC data.

Limited assurance was provided in relation to the eRecruit System Functionality due to the significant number of off system additional processes, controls and workarounds that are in place to facilitate the recruitment process.

Overall Opinion

Overall, for the year ended 31 March 2020, the Head of Internal Audit has provided Limited assurance on the adequacy and effectiveness of the NIAS framework of governance, risk management and control. This opinion is based on the results of the above audits, the results of the year end follow up on previous audit recommendations, the specific culture assignment and the BSO Shared Service audits.

Whilst the Head of Internal Audit has provided an overall Limited assurance, she acknowledges that the framework of governance, risk management, and control is improving within the Trust and that the leadership team are aware of the organisation's significant issues and are taking ongoing action to address them, including the appointment of additional Management / key staff.

Regulation and Quality Improvement Authority (RQIA)

Recommendations are covered in detail in section 12 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.

11. 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.

12. 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 2019-20

The Trust achieved a breakeven position with a small surplus of £19k. Cumulative savings of an additional £1.6m were implemented through a range of non-recurrent measures. A capital programme in excess of £8m was also delivered which was within the Capital Resource Limit

(CRL) set by the Department of Health, but represented an underspend of £0.3m due to slippage in a number of schemes due to the impact of Covid-19.

The Trust received significant non-recurrent allocations during the year. These included Transformation allocations for the introduction of the new Clinical Response Model (CRM) and the foundation degree programme for Paramedics. The impact of resources provided non-recurrently during 2019-20 will need to be reviewed in 2020-21.

Category A Response Performance

Since 2012-13, NIAS performance against the target of 72.5% has been falling steadily. In 2018-19 37.2% of Category A calls received a response within the required 8 minutes and in 2019-20 as at 11 November 2019 this stood at 32.5%. During the year the Trust introduced new response standards that replaced the Category A Response Performance measure. As such, the performance against the Category A standard has been replaced by new performance standards, which are considered later in this statement.

Infection Prevention and Control / RQIA

The Regulation and Quality Improvement Authority (RQIA) issued an Improvement Notice to NIAS on 21 December 2018, in respect of a failure to comply with a statement of minimum standards by failing to demonstrate a robust training and competency based assessment framework and programme to support staff in implementing the NIAS Infection Prevention and Control (IPC) Policy and Procedures across the organisation. The date by which the necessary improvements to achieve compliance with the actions outlined in the Improvement Notice expired on 31 March 2020.

On 15 April 2020, RQIA advised the Trust that they had determined that all of the improvements necessary to achieve compliance with the actions outlined in the Improvement Notice had been achieved.

This represents a significant milestone as all of the IPC related Improvement Notices issued by RQIA over the last two years have now been lifted, acknowledging the significant focus on this important issue by the Trust.

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. Of the total two NIAS specific schemes in 2018-19 (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 necessary approvals were completed early in 2019-20.

Health and Wellbeing

NIAS has increasingly placed a strong focus on staff engagement, and Health and Wellbeing outcomes for staff. Significant progress has been made during the year, as outlined on page 30 of this annual report. The matter will remain a core element of NIAS' organisational development agenda.

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

Agenda for Change

Agenda for Change outstanding processes associated with Paramedic, RRV Paramedic and EMT roles have been a long-term issue within the Trust. Towards the end of 2018-19, DoH and NIAS established a temporary Workforce Lead post to lead a new work stream to consider this along with other key strategic NIAS workforce issues. In July 2019, a 'Suggested Way Forward' proposal was issued to trade unions and related discussions followed in Autumn 2019.

Following a pause in discussions, as a consequence of Industrial Action, the appointment of a Health Minister in January 2020 enabled approval of a final pay offer that could be made to trade unions within collective bargaining processes. The Trust wrote to trade unions in this regard on 16 March 2020 who are undertaking engagement processes with their membership to inform their formal response.

It is hoped this issue will be brought to a conclusion soon.

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 conducted audits of the four shared services areas and Satisfactory levels of assurance were provided for Accounts Receivables and Accounts Payables in their entirety and in specific areas for Payroll and Recruitment, with Limited levels of assurance provided in other specific areas (see Section 10 above).

The Trust continues to work with BSO Shared Services to make improvements and to realise the expected benefits of the new systems and structures.

Attendance Management

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

NIAS' sickness absence target for 2019-20, as agreed with the DoH, is to 'improve sick absence rates by 5% on 2018-19 levels'. The cumulative absence rate during 2018-19 was 11.48%. The requirement in 2019-2020 was to achieve an absence rate of 10.92%. The cumulative absence level at March 2020 was 10.49%. While this improvement on the previous year is welcome, it is recognised that significant further progress is required and this will remain a priority for the Trust.

In recognition of NIAS higher than average levels of sickness absence than across the HSC and NHS Trusts, the Trust continue the work of the Good Attendance Programme established to implement the findings and recommendations of the Association of Ambulance Chief Executives (AACE) review for improving attendance levels within NIAS, in addition to implementing the recommendations made by Internal Audit. As part of the Good Attendance Programme, priority work streams continue to be taken forward relating to Occupational Health Services, Health and Wellbeing and NIAS Attendance Management Policy and related procedures.

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 Cases (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. Unfortunately, due to changes in key staff, two leases expired in year without the appropriate action being taken.

EU Exit

On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK will be determined by negotiations taking place during the transition period ending 31 December 2020. As uncertainty still exists regarding the Northern Ireland Protocol, this is under review in conjunction with key stakeholders. The Trust will continue to work collaboratively with colleagues during 2020-21 across the Department, HSC and wider to ensure we are appropriately prepared for the end of the transition period and the new dispensation.

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) (2020: £94k, 2019: £97k).

Emergency Ambulance Control Telephone Contingency

Ambulance Services can experience an occasional discrepancy between the number of incoming calls and the number of available call-takers. The Trust's current mitigation arrangements are coordinated by 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 (SAS) who answer them for us and then electronically pass the resulting call details onto our Computer Aided Dispatch (CAD) system.

In order to manage the call queues more effectively, Emergency Medical Dispatchers (EMDs) rotas are being targeted for review and will be adapted in line with the Trusts call demand pattern. This will form part of our Working Time Solutions project. The introduction of a new role of EMD Supervisor enables hour-by-hour review of the 999 demand, and the dynamic adjustment of the call takers available, to ensure appropriate response to the demands placed upon it.

BT occasionally seek permission to activate their contingency arrangement due to pressures on call taking across both NIAS and the SAS. Both services have seen an increase in duplicate phone calls due to demand pressures meaning people have longer to wait for an ambulance and tend to phone back for an update. We are adapting scripts to enable our call-takers to provide

information to callers in an effort to reduce the number of call-backs we receive. We continue to hold BT to minimal use of their contingency arrangement.

Cyber Security

In December 2019, the Cyber Security Program Board approved the regional Cyber Security Incident Response Action Plan setting out the arrangements for HSCNI coordination of ICT services in the event of a cyber security incident in the healthcare environment. NIAS continue to work with Internal Audit to test compliance with the National Cyber Security Centre (NCSC) Ten Steps to Cyber Security and in February 2020 an audit was conducted on network security which provided only limited assurance in this area.

Software patching continues to remain a priority within NIAS. In the wake of Covid-19 we have nearly tripled our capacity for concurrent users working from home. Extra Licenses, Key fobs and Server Capacity to support these have been made available; and policies concerning User Password Requirements/Duration have been reviewed in line with best practice and NCSC guidelines.

Organisational Capacity

There is ongoing 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. NIAS continues to add to its directory of Appropriate Care Pathways. Advice and clinical oversight of call prioritisation is provided by the paramedic staffed Clinical Support Desk, which now operates for extended hours. The frequent caller team has expanded and has had a very beneficial effect on unnecessary calls to the ambulance service.

The AACE Benchmarking Review (July 2019) focused on corporate support functions as compared with 3 other ambulance services and identified significant gaps in the capacity of these departments. New senior executive posts have been filled and a programme to fill support positions has been initiated. Within operations a review of the structures necessary to support increased staffing, changing rotas of service provision and the introduction of 24/7 management of staff has begun. The Outline Business Case linked to the CRM Project submitted to the DoH in February 2020 includes proposals to address the organisational capacity required to ensure the effective delivery of this ambitious project and associated transformation plans.

Patient Care Service

NIAS operates non-emergency scheduled services alongside our Accident & Emergency activity. This workload is managed by the Patient Care Service (PCS). A recent internal audit highlighted some areas of significant concern and NIAS has responded with proposals to address the issues. Robust systems for performance management are to be considered, to include development of business objectives and a business plan linked to the corporate objectives of NIAS. PCS specific corporate KPIs are to be developed and used for performance management. PCS performance is to be made more visible up to and including at Trust Board level. The report highlights concerns with our information technology infrastructure, however much of that technology is already going through procurement and / or purchase.

The audit report identified that NIAS PCS line management structure is not operating at the level required to support our crews. NIAS has accepted the findings and announced plans to implement a strategic review of the Patient Care Service to progress the range of improvements required. Work on this strategic review and identifying & implementing improvements commenced with the appointment of a PCS Review Manager, however progress has been impacted by the need to prioritise work on the management of Covid-19.

Workforce Pressures – Paramedic Education and Potential recruitment of NIAS Paramedics to Primary Care

The Trust continues to implement a robust recruitment and education programme to ensure sufficient local supply of Paramedics through the FdSc in Paramedic Science, delivered in partnership between the Trust and Ulster University, to meet anticipated future demand, taking into account internal service developments and the potential for employment opportunities for this group of staff within the wider HSC. This is supplemented by a rolling recruitment programme aimed primarily at attracting newly registered Paramedics from further afield to fill current vacancies. The Trust continues to work with the DoH in relation to future third-level education provision in Northern Ireland for the delivery of qualified Paramedics.

The Community Paramedic project has proven to be very successful in the border areas of the West Division. With learning from the initiative it is appropriate to formally test and evaluate the initiative across a mix of rural and urban locations; whilst also learning from the growing Primary Care Multi-Disciplinary Teams (MDT) approach in Northern Ireland. In discussion with Primary Care leads at HSCB and the GP Federations regarding a sustainable training programme and in order to ensure that NIAS operational services can be sustained discussions are underway

regarding funding for a further training programme with postholders undertaking the appropriate postgraduate study whilst on placement in GP practices across the region.

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 resolve the issue.

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 developed proposals for additional Stations, which were included in the CRM Strategic Outline Case submitted to the DoH on 20 March 2020. These proposals were to address the increase in staff levels associated with the introduction of the CRM.

In January 2020, NIAS submitted a revised ten year capital plan to reflect the Estate that needs replaced as a priority. NIAS plans to consult during 2020-21 on a “Make Ready” model to support delivery of front line service. This service strategy will be a key component of NIAS future Estate Strategy.

Incident Management (including Serious Adverse Incidents)

The Trust still faces challenges in complying fully 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 an internal audit in March 2019 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.

Significant progress has been made in terms of reviewing the resource required to address this issue through an external review of administrative arrangements within the Trust and recruitment

of an Assistant Medical Director, a Serious Adverse Incident Lead and an Assistant Clinical Director (Paramedicine) as well as engagement of support from the Leadership Centre to progress longer standing SAI reviews. This progress was noted by Internal Audit although it was recognised that there are still difficulties in line with meeting the agreed timeframes for submitting and concluding reviews.

Complaints Management

During 2019-20, NIAS received a total of 114 complaints. This figure represents a decrease of 9.5% on the number of complaints received during 2018-19 which was 126. There were three complaints referred to the Northern Ireland Public Services Ombudsman during 2019-20. Further details regarding complaints received is accessible on the NIAS website www.nias.hscni.net.

A total of 236 compliments were received during 2019-20 which is the same number received in 2018-19.

Internal Audit previously reviewed NIAS Complaints, Incident Management and Claims Management during 2018-19 and provided unacceptable assurance in relation to complaints and incident management and limited assurance in relation to claims management resulting in 7 recommendations for improvement to enhance control; 5 of which were priority 1.

In accordance with the 2019-20 annual internal audit plan, BSO Internal Audit carried out a follow up audit during February and March 2020. Through this audit BSO have provided satisfactory assurance and have confirmed that 4 of the 7 recommendations are now implemented with 3 recommendations partially implemented. The 3 partially implemented recommendations were initially priority 1 recommendations and Internal Audit have now reclassified them as priority 2.

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

Financial Position 2020-21

The Assembly passed the Budget Act (Northern Ireland) 2020 in March 2020, which authorised the cash, and use of resources for all departments and their Arms' Length Bodies for the 2019-20 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2020 also authorised a Vote on Account to authorise departments' access to cash and use of resources for the early months of the 2020-21 financial year. While it would be normal for this to be followed by the 2020-21 Main Estimates and the associated Budget (No. 2) Bill before the summer recess, the Covid-19 emergency and the unprecedented level of allocations which the Executive has agreed in response, has necessitated that the Budget (No. 2) Bill is instead

authorising a further Vote on Account to ensure departments and their Arms' Length Bodies have access to the cash and resources through to the end of October 2020, when the Main Estimates will be brought to the Assembly and the public expenditure position is more stable.

There are a range of challenges expected in 2020-21 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 2020, 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 2020-21.

The outlook for 2020-21 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 2020-21 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 2020-21 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.

Response Performance

The Clinical Response Model (CRM) consists of several phases. One of the first phases to be implemented was the revised Code Sets in the EAC which took place in November 2019. This changed the Category of calls from A, B & C in the previous model to Categories 1-5.

Demand for ambulance services is projected to increase by 2.8% every year to 2022-2023. Increasing the Pre-Triage sieve capture rate, which is an early identification of Category 1 life-threatening calls, to 60% improves the allocation time therefore can improve response times. In the new CRM Category 1 calls equate to approximately 5% of calls as opposed to 30% in the previous model. The Category 1 90th percentile target is challenging in Northern Ireland, meeting this target is dependent on other standards being met within the target response times such as;

- 6% Hear & Treat rate;
- An alternative dispatch model within EAC, increasing to 5 Dispatch Desks;

- Turnaround times of 30 minutes at hospitals; and
- Increase of staffing levels within EAC and Operational front line staff.

The current standard response targets are as follows;

Category	Mean average definition	Mean standard	90 th centile standard
C1	A25 = A24 / A8	8 min	15 min
C1T (indicator *)	A28 = A27 / A9	19 min	30 min
C2	A31 = A30 / A10	18 min	40 min
C3	A34 = A33 / A11		120 min [02:00:00] HH:MM:SS
C4	A37 = A36 / A12		180 min [03:00:00] HH:MM:SS

Quarter to Date Indicators Show:

- Category 1 Mean Target is 10minutes 15 seconds
- 90th Percentile is 19 minutes 13 seconds

Independent modelling recognised that the required performance standards could not be achieved by the Trust with the resources currently available.

Hospital turnaround times

Trends for ambulance turnaround times greater than the standard (i.e. 30 mins) continue to heavily impact on NIAS response and availability. Data indicates an overall (increasing) trend of average hours lost per day.

We have continued this year to work with hospitals and the HSCB to improve the turnaround times. Developments in 2019-20 include a regional escalation plan, issued by the HSCB in January 2020 and an emergency divert protocol being agreed by all Trust Chief Executives issued on 6 January 2020.

Safeguarding

The Trust acknowledge the need for further development in current safeguarding referral systems and processes. This has been discussed with RQIA and subsequently an area for improvement has been made in relation to safeguarding. A Quality Improvement Plan (QIP) which aims to review and strengthen the current safeguarding arrangements within NIAS under each of the headings below has been submitted to RQIA. The Trust continues to progress the actions within the QIP although progress has been restricted in the context of Covid-19 work and continues to achieve the actions within the plan related to the areas below:

- Review and update as appropriate the Trust Safeguarding Policy in line with Adult Safeguarding Policy for Northern Ireland (2015) and Adult Safeguarding Operational Procedures (2016);
- Liaise with relevant persons in the HSCB and HSC Trusts to agree a standardised regional approach for NIAS reporting of safeguarding referrals, with particular emphasis on incidents that occur out of hours;
- Update staff on their roles and responsibility for reporting adult and children safeguarding concerns;
- Train staff to recognise the types of abuse and indicators of potential abuse, the referral process and actions to be taken should a safeguarding issue be identified;
- Implement a robust system to monitor, audit, investigate and report on adherence to the safeguarding referral process; and
- Report to Trust Board and provide assurance of the overall management of safeguarding referrals.

13. 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 pro-active steps to identify any other potential control issues and will address these and strengthen the organisations accountability framework. On this basis, I am content with the operation of this improved system of internal governance during the period 2019-20.



Mr Michael Bloomfield

Chief Executive

2 July 2020

Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2020

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 Directors who operate at Board level and are listed overleaf and on page 47 of the Director's Report.

Remuneration Committee

The membership of 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.

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, 2018-19 and 2019-20.

Service Contracts

All Directors, except the Medical Director and the Interim Director of Operations, in the year 2019-20 were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed prior to December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008. The Trust Medical Director is employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004. The Interim Director of Operations is engaged as an Associate from the HSC Leadership Centre.

Directors

Non-Executive Directors

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

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

Mr William Abraham, Non-Executive Director, initially appointed 18 May 2015 for a period of four years and reappointed 18 May 2019 to a date not later than 17 May 2023.

Mr Trevor Haslett CBE, Non-Executive Director, initially appointed 18 May 2015 for a period of four years and re-appointed 18 May 2019 to a date not later than 17 May 2023.

Mr Alan Cardwell, Non-Executive Director, initially appointed 1 August 2015 for a period of four years and reappointed 1 August 2019 to a date not later than 31 July 2023.

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

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

Directors

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

Mr Brian McNeill, Director of Operations, appointed 1 June 2005. Mr McNeill took up the role of Programme Director Clinical Response Model on 1 May 2019.

Mr Robert Sowney, Interim Director of Operations, appointed 1 May 2019.

Dr Nigel Ruddell, Medical Director, appointed 1 November 2018.

Mrs Sharon McCue, Director of Finance and Information Communications Technology, appointed 4 March 2002 to 30 June 2019.

Mr Paul Nicholson, Interim Director of Finance and Information Communications Technology, appointed 1 July 2019.

Ms Roisin O'Hara, Director of Human Resources and Corporate Services, appointed 1 March 2002. Ms O'Hara took up the role of Programme Director Strategic Workforce Planning in March 2020.

Ms Michelle Lemon, Interim Director of Human Resources and Corporate Services, appointed 8 January 2020.

Ms Lynne Charlton, Director of Quality, Safety & Improvement, appointed 1 November 2019.

Duration of Contract

With the exception of Mr Robert Sowney who is engaged as an Associate from the HSC Leadership Centre, 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 2019-20.

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	2019-20					2018-19				
	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 Directors										
Paul Archer (left 30 Jun 2018)	-	-	-	-	-	5 - 10 (25 - 30*)	-	100***	-	0 - 5
Nicole Lappin (from 1 Jul 2018)	25 - 30	-	200***	-	25 - 30	15 - 20 (25 - 30*)	-	100***	-	15 - 20
James Livingstone (to 28 Feb 2019)	-	-	-	-	-	5 - 10 (5-10*)	-	-	-	5 - 10 (5-10*)
Jim Dennison (from 1 Mar 2019)	5 - 10	-	-	-	5 - 10	0 - 5 (5-10*)	-	-	-	0 - 5 (5-10*)
William Abraham	5 - 10	-	-	-	5 - 10	5 - 10	-	-	-	5 - 10
Trevor Haslett, CBE	5 - 10	-	-	-	5 - 10	5 - 10	-	100***	-	5 - 10
Dale Ashford (from 16 Apr 2018)	5 - 10	-	100***	-	5 - 10	5 - 10	-	-	-	5 - 10
Alan Cardwell	5 - 10	-	-	-	5 - 10	5 - 10	-	100***	-	5 - 10
Directors **										
Michael Bloomfield	90 - 95	0 - 5	300***	20	115-120	90 - 95	0 - 5	300***	(54)	35 - 40
Sharon McCue**** (to 30 Jun 2019)	15 - 20 (70 - 75*)	5 - 10	100***	-	25-30	65 - 70 **** (70-75*)	0 - 5	100***	-	70 - 75
Paul Nicholson (from 01 Jul 2019)	50 - 55 (70 - 75*)	0 - 5	-	16	70-75	-	-	-	-	-
Roisin O'Hara	70 - 75	5 - 10	100***	17	95-100	70 - 75	0 - 5	-	3	70 - 75
Brian McNeill	70 - 75	5 - 10	-	(6)	80-85	70 - 75	0 - 5	-	2	70 - 75
Michelle Lemon (to 31 Aug 2018 and from 8 Jan 2020)	15 - 20 (65 - 70*)	0 - 5	-	15	35-40	20 - 25 (65 - 70*)	0 - 5	-	(2)	20 - 25
Lynne Charlton (from 01 Nov 2019)	25 - 30 (70 - 75*)	0 - 5	-	17	45-50	-	-	-	-	-
Dr Nigel Ruddell	115-120	-	-	8	120-125	110 - 115	-	-	30	140 - 145

Please note that approval in respect of the senior executive pay awards for 2016-17, 2017-18, 2018-19 or 2019-20 was not received by the date of the accounts being prepared and as such the CETV values noted overleaf have been calculated using unadjusted salary figures.

Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2019-20 relate to performance in 2018-19 and the comparative bonuses reported for 2018-19 relate to performance in 2017-18.

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 changes to Directors as set out above and on page 83. 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)

Name	2019-20				
	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 31/03/19 £000s	CETV at 31/03/20 £000s	Real Increase in CETV £000s
Michael Bloomfield	0-2.5 + lump sum of 0-2.5	40-45 + lump sum of 95-100	763	805	21
Paul Nicholson	0-2.5 + lump sum of 0-2.5	25-30 + lump sum of 50-55	428	462	16
Lynn Charlton	0-2.5 + lump sum of 2.5-5	20-25 + lump sum of 40-45	285	330	31
Roisin O'Hara	0-2.5 + lump sum of 0-2.5	25-30 + lump sum of 75-80	586	618	18
Brian McNeill	0-2.5 + lump sum of 0-2.5	20-25 + lump sum of 70-75	559	590	4
Michelle Lemon	0-2.5 + lump sum of 0-2.5	15-20 + lump sum of 30-35	255	278	13
Nigel Ruddell	0-2.5 + lump sum of 0-2.5	40-45 + lump sum of 95-100	706	774	34

As Non-Executive Directors do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive Directors. In addition, no entries are provided in respect of pensions for Directors 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:

	2019-20	2018-19
Band of Highest Paid Directors Remuneration	£115k - £120k	£110k - £115k
Median Total Remuneration	£32,970	£31,682
Ratio	3.56	3.55

The midpoint of the remuneration band of the highest paid Director in the Northern Ireland Ambulance Service HSC Trust during the financial year was £117,500 (2019: £112,500). This was 3.56 times (2019: 3.55) the median remuneration of the workforce, which was £32,970 (2019: £31,682). Remuneration ranged from £17,652 to £115,910 (2019: £16,943 to £113,840). The median remuneration does not take account of expenditure on agency staff.

There was a negligible increase from 3.55 in 2018-19 to 3.56 in 2019-20.

Staff Report

Number of Senior Staff by Band and Gender

	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%	5	50.0%	969	68.7%	982	68.6%
Female	2	40.0%	1	16.7%	5	50.0%	441	31.3%	449	31.4%
TOTAL	5		6		10		1,410		1,431	

* 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 2020. The above figures reflect substantive posts and do not include dual employments.

Staff Policies Applied During 2019-20

The Trust aims to promote and embed a culture of equality of opportunity and human rights in the provision of patient care, within the workforce and in the development of policy. NIAS is fully committed to complying with its responsibilities to promote equality of opportunity and human rights in line with employment law and best practice. We are committed to meeting the statutory duties contained in section 75 of the Northern Ireland Act, the Human Rights Act, the Disability Discrimination Act and the Disability Discrimination (NI) Order. Employment policies operate in line with the Trust's Equality of Opportunity Policy and Equality Scheme.

During the reporting period 2019-20, a total of 65 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)

	2020		2019	
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Staff costs comprise:				
Wages and salaries	52,203	2,768	54,971	47,525
Social security costs	5,330	0	5,330	4,718
Other pension costs	9,364	0	9,364	6,337
Sub-Total	66,897	2,768	69,665	58,580
Capitalised staff costs	252	0	252	0
Total staff costs reported in Statement of Comprehensive Net Expenditure	67,149	2,768	69,917	58,580
Less recoveries in respect of outward secondments			(26)	0
Total Net Costs			69,891	58,580

Staff costs include £nil (2019: £nil) relating to the Charitable Trust Funds.

There were £252k staff costs charged to capital projects during the year (2019: £nil).

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 2019-20 accounts.

Average Number of Persons Employed (Audited)

	2020		2019	
	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	2
Nursing and midwifery	1	0	1	1
Professions allied to medicine	0	0	0	0
Ancillaries	3	37	40	40
Administrative & clerical	88	46	134	116
Ambulance staff	1,192	7	1,199	1,141
Works	0	0	0	0
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	1,286	90	1,376	1,300
Less average staff number relating to capitalised staff costs	(6)	0	(6)	0
Less average staff number in respect of outward secondments	(1)	0	(1)	0
Total Net Average Number of Persons Employed	1,279	90	1,369	1,300

The number of persons employed include £nil (2019: £nil) relating to the Charitable Trust Funds.

Off Payroll Engagements

There was one off-payroll engagement of a board member during the financial year (2019: nil). The total number of individuals on payroll and off-payroll that have been deemed “board members” during the financial year is fourteen.

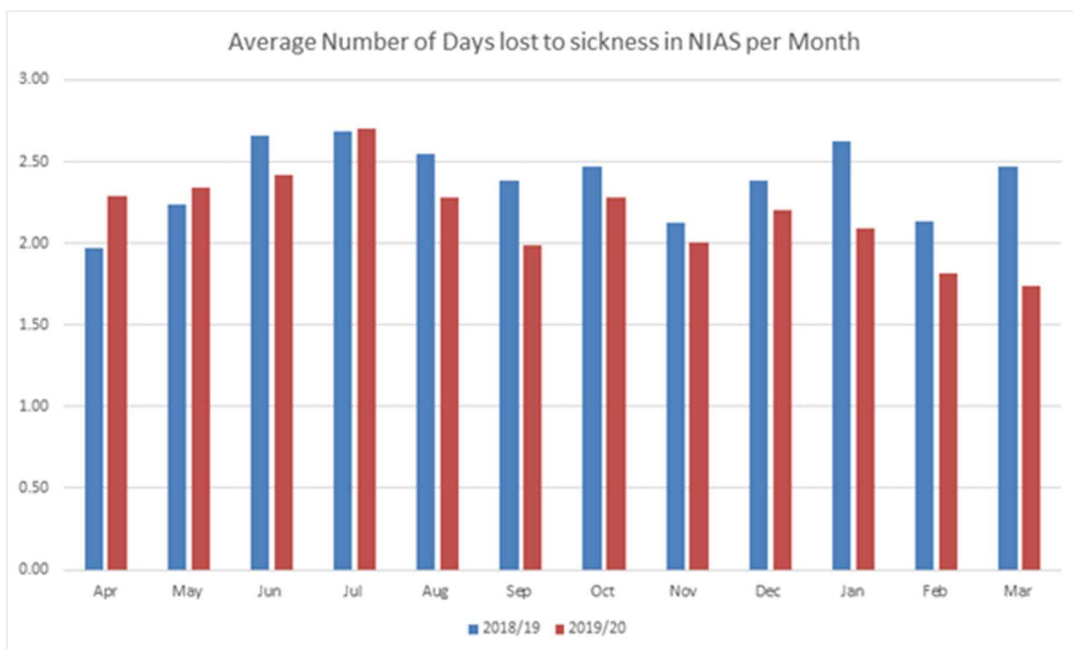
The Interim Director of Operations has been engaged as an Associate from the HSC Leadership Centre from 1 May 2019. This was during a period of exceptional change and movements of Directors. This position will be reviewed in 2020-21.

Expenditure on Consultancy

The Trust spent £nil on consultancy during the financial year (2019: £15,000).

Sickness Absence Data

Attendance management continues to present a challenge to NIAS. NIAS' sickness absence target for 2019-20, as agreed with the DoH, was to 'improve sick absence rates by 5% on 2018-19 levels'. The cumulative absence rate during 2018-19 was 11.48%, therefore the requirement in 2019-20 was to achieve an absence rate of 10.92%. The cumulative absence level at March 2020 was 10.49%. Whilst NIAS achieved its improvement target for sickness absence, it is acknowledged that sickness absence levels remain higher than average than across the HSC and NHS Trusts. 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 2020, there were no compulsory redundancies, or other departures where the Trust agreed an exit package (2019: 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 (Northern Ireland) Order 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 2020 (2019: £nil).

Trust Management Costs

	2020 £000s	2019 £000s
Trust management costs	5,965	5,293
Income:		
RRL	94,268	83,684
Income per Note 4	932	993
Non cash RRL for movement in clinical negligence provision	(53)	(177)
Less interest receivable	0	0
	95,147	84,500
Less adjustments as detailed in HSS (THR) 2/99	(1,115)	(585)
Total Income	94,032	83,915
% of total income	6.34%	6.31%

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 2019-20 there was 6 early retirements from the Trust, agreed on the grounds of ill-health (2019: 7). The estimated additional pension liabilities of these ill-health retirements will be £18k (2019: £22k). 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 2019-20 on pages 53 to 80.

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 94 to 96.

Statement of Losses and Special Payments

Losses and special payments are items of expenditure that the NI Assembly would not have contemplated when it agreed funding to the Trust. They are subject to special controls and procedures and require specific approval in accordance with limits set by the DoH. The limit delegated to the Trust, for approval of losses, differs depending on the type of loss but all losses and special payments, irrespective of value, require approval in line with the Trusts Scheme of Delegation. Losses over a particular threshold require approval by the DoH.

Losses and Special Payments (Audited)

Losses Statement	2019-20		2018-19
	Number of Cases	£000s	£000s
Total number of losses	7		
Total value of losses		8	25

Individual losses	2019-20		2018-19
	Number of Cases	£000s	£000s
Cash losses	0	0	0
Claims abandoned	0	0	0
Administrative write-offs	0	0	0
Fruitless payments	7	8	25
Stores losses	0	0	0

Special payments	2019-20		2018-19
	Number of Cases	£000s	£000s
Total number of losses	14		
Total value of losses		198	21

Special payments	2019-20		2018-19
	Number of Cases	£000s	£000s
Compensation payments	0	0	0
- Clinical Negligence	4	164	5
- Public Liability	0	0	6
- Employers Liability	6	33	8
- Other	0	0	0
Ex-gratia payments	4	1	2
Extra contractual	0	0	0
Special severance payments	0	0	0
Total special payments	14	198	21

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £250k during the year (2019: £nil).

Other Payments (Audited)

The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year (2019: £nil).

Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust had no income generated from fees or charges during the year (2019: £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 pages 133 to 134 of the Annual Accounts for further information.



Mr M Bloomfield
Chief Executive
2 July 2020

NORTHERN IRELAND AMBULANCE SERVICE HEALTH AND SOCIAL CARE TRUST – PUBLIC FUNDS

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 2020 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 Northern Ireland Ambulance Service Health and Social Care Trust's affairs as at 31 March 2020 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 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.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs(UK) require me to report to you where:

- the Northern Ireland Ambulance Service Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Northern Ireland Ambulance Service Health and Social Care Trust have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt

about the Northern Ireland Ambulance Service Health and Social Care Trust's ability to continue to adopt the going concern basis.

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.

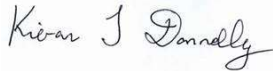
Matters on which I report by exception

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
24 July 2020

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

FINANCIAL STATEMENTS

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2020

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	2020 £000s		2019 £000s	
		Trust	Consolidated	Trust	Consolidated
Income**					
Revenue from contracts with customers	4.1	693	693	744	744
Other operating income*	4.2	239	244	249	535
Total Operating Income		932	937	993	1,279
Expenditure					
Staff costs	3.1	(69,665)	(69,665)	(58,580)	(58,580)
Purchase of goods and services	3.1	(9,086)	(9,086)	(7,442)	(7,442)
Depreciation, amortisation and impairment charges	3.1	(6,350)	(6,350)	(6,536)	(6,536)
Provision expense	3.1	(349)	(349)	(652)	(652)
Other expenditures	3.1	(9,731)	(9,733)	(11,420)	(11,423)
Total Operating Expenditure		(95,181)	(95,183)	(84,630)	(84,633)
Net Operating Expenditure		(94,249)	(94,246)	(83,637)	(83,354)
Finance income	4.2	0	0	0	0
Finance expense	3.1	0	0	0	0
Net Expenditure for the Year		(94,249)	(94,246)	(83,637)	(83,354)
Revenue Resource Limit (RRL) and capital grants	24.1	94,268	94,268	83,684	83,684
Add back charitable trust fund net expenditure*		0	(3)	0	(283)
Surplus / (Deficit) against RRL		19	19	47	47

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2020 £000s		2019 £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 / 9.1	(725)	(725)	1,260	1,260
Net gain / (loss) on revaluation of intangibles	6.1-2 / 9.1	0	0	0	0
Net gain / (loss) on revaluation of charitable assets		0	(19)	0	3
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		(94,974)	(94,990)	(82,377)	(82,091)

The notes on pages 101 to 136 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Financial Position as at 31 March 2020

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	2020		2019	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1-2	39,459	39,459	38,322	38,322
Intangible assets	6.1-2	182	182	364	364
Financial assets	8.1	0	283	0	297
Non current trade and other receivables	13.1	0	0	0	0
Other current assets	13.1	0	0	0	0
Total Non Current Assets		39,641	39,924	38,686	38,983
Current Assets					
Assets classified as held for sale	10.1	0	0	0	0
Inventories	11.1	101	101	101	101
Trade and other receivables	13.1	1,071	1,071	1,504	1,504
Other current assets	13.1	159	159	846	846
Current Intangible assets	13.1	0	0	0	0
Current Financial assets	8.1	0	0	0	0
Cash and cash equivalents	12.1	1,285	1,285	165	165
Total Current Assets		2,616	2,616	2,616	2,616
Total Assets		42,257.0	42,540	41,302	41,599
Current Liabilities					
Trade and other payables	14.1	(19,374)	(19,376)	(16,790)	(16,790)
Other liabilities	14.1	0	0	0	0
Intangible current liabilities	14.1	0	0	0	0
Provisions	15.3	(924)	(924)	(987)	(987)
Total Current Liabilities		(20,298)	(20,300)	(17,777)	(17,777)
Total Assets Less Current Liabilities		21,959	22,240	23,525	23,822
Non Current Liabilities					
Provisions	15.3	(2,960)	(2,960)	(2,981)	(2,981)
Other payables	14.1	0	0	0	0
Financial liabilities	8.1	0	0	0	0
Total Non Current Liabilities		(2,960)	(2,960)	(2,981)	(2,981)
Total Assets Less Total Liabilities		18,999	19,280	20,544	20,841
Taxpayers' Equity and Other Reserves					
Revaluation reserve		8,570	8,570	9,295	9,295
SoCNE reserve		10,429	10,429	11,249	11,249
Other reserves - charitable fund		0	281	0	297
Total Equity		18,999	19,280	20,544	20,841

The notes on pages 101 to 136 form part of these accounts.

The financial statements on pages 97 to 100 were approved by the Board on 2 July 2020 and were signed on its behalf by:



Ms Nicole Lappin
Chair
2 July 2020



Mr M Bloomfield
Chief Executive
2 July 2020

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Cash Flows for the year ended 31 March 2020

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	2020 £000s	2019 £000s
Cash Flows from Operating Activities			
Net surplus after interest / Net operating expenditure		(94,246)	(83,354)
Adjustments for non cash costs		6,597	7,151
(Increase) / decrease in trade and other receivables		1,120	(190)
<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		0	5
Increase / (decrease) in trade payables		2,584	1,217
<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		1,842	(733)
Movements in payables relating to the purchase of intangibles		(39)	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	<u>(433)</u>	<u>(180)</u>
Net Cash Outflow from Operating Activities		<u>(82,575)</u>	<u>(76,084)</u>
Cash Flows from Investing Activities			
(Purchase of property, plant & equipment)	5.1	(9,831)	(5,792)
(Purchase of intangible assets)	6.1	0	(17)
Proceeds of disposal of property, plant & equipment		131	65
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		(5)	(283)
Share of income reinvested		0	0
Net Cash Outflow from Investing Activities		<u>(9,705)</u>	<u>(6,027)</u>
Cash Flows from Financing Activities			
Grant in aid		93,400	82,185
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
Net Financing		<u>93,400</u>	<u>82,185</u>
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		<u>1,120</u>	<u>74</u>
Cash & Cash Equivalents at the Beginning of the Period	12.1	<u>165</u>	<u>91</u>
Cash & Cash Equivalents at the End of the Period	12.1	<u>1,285</u>	<u>165</u>

The notes on pages 101 to 136 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2020

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 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	14.2	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
Changes in Taxpayers Equity 2019-20					
Grant from DoH		93,400	0	0	93,400
Other reserves movements including transfers		0	0	0	0
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(94,249)	(725)	(16)	(94,990)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3.1	29	0	0	29
Balance at 31 March 2020		10,429	8,570	281	19,280

The notes on pages 101 to 136 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

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 £ sterling and rounded in thousands.

1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise: Land, Buildings, 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 2020

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 Institution of Chartered Surveyors Global Standards & UK National Supplement in so far as these are consistent with the specific needs of the HSC.

The last valuation was carried out on 31 January 2020 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 2020

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 2020

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 2020

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 2020

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 2020

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 2020

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 2020

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 2020

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 2020 of:

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	0.51%
	Medium term (5 – 10 years)	0.55%
	Long term (10 - 40 years)	1.99%
	Very long term (40+ years)	1.99%
Inflationary	Year 1	1.90%
	Year 2	2.00%
	Into perpetuity	2.00%

The discount rate to be applied for employee early departure obligations is -0.5% with effect from 31 March 2020.

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 2020

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 2020. 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.

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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 2019-20 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 2020

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 2020

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 NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2021-22, 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 latest advice from HM Treasury and the Financial Reporting Advisory Board, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2021. Management consider that on initial application, the introduction of IFRS 16 will have minimal impact on the accounts.

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 2020

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 2020

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs ¹ :				
Wages and salaries	54,971	54,971	47,525	47,525
Social security costs	5,330	5,330	4,718	4,718
Other pension costs	9,364	9,364	6,337	6,337
Purchase of care from non-HSC bodies	5,244	5,244	3,267	3,267
Revenue grants to voluntary organisations	0	0	1,962	1,962
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	827	827	829	829
Supplies and services - Clinical	1,832	1,832	2,347	2,347
Supplies and services - General	559	559	468	468
Establishment	1,720	1,720	1,924	1,924
Transport	4,327	4,327	4,361	4,361
Premises	2,433	2,433	2,388	2,388
Bad debts	0	0	0	0
Rentals under operating leases	156	156	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	493	493	400	400
Training	937	937	458	458
Professional fees	131	131	131	131
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	2	0	3
Miscellaneous expenditure	260	260	222	222
Non Cash Items				
Depreciation	6,054	6,054	6,038	6,038
Amortisation	221	221	226	226
Impairments	75	75	272	272
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(131)	(131)	(65)	(65)
(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)	379	379	660	660
Cost of borrowing of provisions (unwinding of discount on provisions)	(30)	(30)	(8)	(8)
Auditors remuneration	29	29	28	28
Add back of notional charitable expenditure	0	0	0	0
Total	95,181	95,183	84,630	84,633

¹ Further detailed analysis of staff costs is located in the Staff Report on page 89 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 nil (2019: £1K 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 2020

NOTE 4 INCOME

The implementation of IFRS 15 includes a 5 stage model for the recognition of revenue from contracts with customers.

4.1 Revenue from contracts with customers

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	390	390	440	440
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	303	303	304	304
Clients contributions	0	0	0	0
Total	693	693	744	744

4.2 Other Operating Income

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	213	213	249	249
Seconded staff	26	26	0	0
Charitable and other contributions to expenditure by core trust	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	0	0
Charitable income received by charitable trust fund	0	5	0	286
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	239	244	249	535
TOTAL INCOME	932	937	993	1,279

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2020

	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 2019	2,797	17,394	3,160	9,510	30,210	3,965	283	67,319
Indexation	0	0	0	154	387	0	0	541
Additions	0	835	2,503	557	3,557	535	3	7,990
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	0	(2,437)	40	2,242	155	0	0
Transfers	0	0	0	0	(138)	0	0	(138)
Revaluation	(606)	(2,511)	0	0	0	0	(46)	(3,163)
Impairment charged to the SoCNE	0	(51)	0	0	0	0	(24)	(75)
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	(5,714)	(54)	0	(5,768)
At 31 March 2020	2,191	15,667	3,226	10,261	30,544	4,601	216	66,706

Depreciation

At 1 April 2019	0	1,767	0	6,714	18,125	2,296	95	28,997
Indexation	0	0	0	116	248	0	0	364
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(138)	0	0	(138)
Revaluation	0	(2,198)	0	0	0	0	(63)	(2,261)
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	0	0
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(5,714)	(54)	0	(5,768)
Provided during the year	0	431	0	655	4,367	581	19	6,053
At 31 March 2020	0	0	0	7,485	16,888	2,823	51	27,247

Carrying Amount

At 31 March 2020	2,191	15,667	3,226	2,776	13,656	1,778	165	39,459
At 31 March 2019	2,797	15,627	3,160	2,796	12,085	1,669	188	38,322

Asset Financing

Owned	2,191	15,667	3,226	2,776	13,656	1,778	165	39,459
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	2,191	15,667	3,226	2,776	13,656	1,778	165	39,459

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 (2019: £nil).

During the year the Trust had assets funded from government grants to the value of £nil (2019: nil), and no assets funded from donations (2019: £nil) or lottery funding (2019: £nil).

The carrying amount as at 31 March 2020 includes £nil (2019: £nil and 2018: £nil) relating to the Charitable Trust Funds.

As a result of the recent and ongoing COVID-19 pandemic events, and in line with current RICS guidance, LPS have advised that market evidence gathered as part of the recent 5-yearly valuation has attached to it, due to the worldwide impact of the pandemic, an increased level of uncertainty in terms of informing opinions of value. Whilst at this stage there is no evidence of impairment as at year-end, the future impact of COVID-19 on land and building values cannot yet be accurately assessed therefore the need for further future valuations will remain under consideration, subject to resources.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

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

	Buildings (excluding dwellings)	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
Land £000s	£000s	£000s	£000s	£000s	£000s	£000s	£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 At 31 March 2019	2,797	15,627	3,160	2,796	12,085	1,669	188	38,322

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2020

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 2019	1,043	0	30	0	0	1,073
Indexation	0	0	0	0	0	0
Additions	39	0	0	0	0	39
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	0	0	0	0	0	0
At 31 March 2020	1,082	0	30	0	0	1,112

Amortisation

At 1 April 2019	679	0	30	0	0	709
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	0	0	0	0	0	0
Provided during the year	221	0	0	0	0	221
At 31 March 2020	900	0	30	0	0	930

Carrying Amount

At 31 March 2020	182	0	0	0	0	182
At 31 March 2019	364	0	0	0	0	364

Asset Financing

Owned	182	0	0	0	0	182
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	182	0	0	0	0	182
At 31 March 2020	182	0	0	0	0	182

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 2020 includes £nil (2019: £nil and 2018: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 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
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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
At 31 March 2019	364	0	0	0	0	364

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

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 2020 (2019: £nil).

NOTE 8 INVESTMENTS

8.1 Investments

The Trust's Charitable Trust Funds are invested in the NIHPSS Common Investment Fund.

	Investments	
	2020 £000s	2019 £000s
Balance at 1 April	297	11
Additions	5	283
Disposals	0	0
Revaluations	(19)	3
Balance at 31 March	283	297
Trust	0	0
Charitable trust fund	283	297
	283	297

8.2 Market Value of Investments as at 31 March 2020

	Held in UK £000s	Held outside UK £000s	2020 Total £000s	2019 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	283	0	283	297
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	283	0	283	297

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 9 IMPAIRMENTS

9.1 Impairments

	2020		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	75	0	75
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	75	0	75

	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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

10.1 Assets Classified as Held for Sale

	Transport	
	2020	2019
	£000s	£000s
Cost		
At 1 April	46	738
Transfers in	138	42
Transfers out	0	0
(Disposals)	(15)	(734)
Impairment	0	0
	<u>0</u>	<u>0</u>
At 31 March	<u>169</u>	<u>46</u>
Depreciation		
At 1 April	46	738
Transfers in	138	42
Transfers out	0	0
(Disposals)	(15)	(734)
Impairment	0	0
	<u>0</u>	<u>0</u>
At 31 March	<u>169</u>	<u>46</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 2020 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 2020, vehicles with a fair value (less costs to sell) of £nil (2019: £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 2020

NOTE 11 INVENTORIES

11.1 Inventories

	2020		2019	
	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	26	26
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	61	61
Other	0	0	0	0
Total	101	101	101	101

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 12 CASH AND CASH EQUIVALENTS

12.1 Cash and Cash Equivalents

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1st April	165	165	91	91
Net change in cash and cash equivalents	1,120	1,120	74	74
Balance at 31st March	1,285	1,285	165	165

The following balances at 31 March were held at:

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	1,285	1,285	165	165
Balance at 31st March	1,285	1,285	165	165

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

13.1 Trade Receivables, Financial and Other Assets

	2020		2019	
	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	815	815	875	875
Other receivables - not relating to fixed assets	242	242	578	578
Other receivables - relating to property plant and equipment	14	14	51	51
Other receivables - relating to intangibles	0	0	0	0
Trade and Other Receivables	1,071	1,071	1,504	1,504
Prepayments	159	159	846	846
Accrued income	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other Current Assets	159	159	846	846
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	1,071	1,071	1,504	1,504
TOTAL OTHER CURRENT ASSETS	159	159	846	846
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	1,230	1,230	2,350	2,350

The balances are net of a provision for bad debts of £nil (2019: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

14.1 Trade Payables and Other Current Liabilities

	2020		2019	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	1,987	1,987	1,150	1,150
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	2,651	2,651	4,493	4,493
Trade capital payables - intangibles	39	39	0	0
Trade revenue payables	978	978	2,657	2,657
Payroll payables	9,546	9,546	6,133	6,133
VER payables	0	0	0	0
BSO payables	1,147	1,147	23	23
Other payables	1,505	1,507	979	979
Accruals	1,521	1,521	1,355	1,355
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	19,374	19,376	16,790	16,790
Current part of finance leases	0	0	0	0
Current part of long term loans	0	0	0	0
Current part of imputed finance lease element of PFI contracts and other service concession arrangements	0	0	0	0
Other Current Liabilities	0	0	0	0
Carbon reduction commitment	0	0	0	0
Intangible Current Liabilities	0	0	0	0
Total Payables Falling Due Within One Year	19,374	19,376	16,790	16,790
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	19,374	19,376	16,790	16,790

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

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

	Government Loans	
	2020	2019
	£000s	£000s
Amounts Falling Due:		
In 1 year or less	0	0
Between 1 and 2 years	0	0
Between 2 and 5 years	0	0
In 5 years or more	0	0
Total	0	0
	2020	2019
	£000s	£000s
Wholly repayable within 5 years	0	0
Wholly repayable after 5 years, not by instalments	0	0
Wholly or partially repayable after 5 years by instalments	0	0
Total	0	0
Total repayable after 5 years by instalments	0	0
Loans wholly or partially repayable after 5 years:	0	0

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2020

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2020 £000s
Balance at 1 April 2019	0	0	273	3,695	3,968
Provided in year	0	0	89	369	458
(Provisions not required written back)	0	0	(33)	(46)	(79)
(Provisions utilised in the year)	0	0	(227)	(206)	(433)
Cost of borrowing (unwinding of discount)	0	0	(3)	(27)	(30)
At 31 March 2020	0	0	99	3,785	3,884

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

	2020 £000s	2019 £'000
Arising during the year	458	685
Reversed unused	(79)	(25)
Cost of borrowing (unwinding of discount)	(30)	(8)
Total Charge within Operating Expenses	349	652

15.3 Analysis of Expected Timing of Discounted Flows - 2020

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2020 £000s
Not later than 1 year	0	0	28	896	924
Later than 1 year and not later than 5 years	0	0	21	772	793
Later than 5 years	0	0	50	2,117	2,167
At 31 March 2020	0	0	99	3,785	3,884

The provision in respect of other liabilities and charges comprises: £827k for Employer's and Occupier's Liability; and £2,958k for Injury Benefit.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 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 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 - 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 2020

NOTE 16 CAPITAL COMMITMENTS

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

	2020 £000s	2019 £000s
Property, plant & equipment	749	1,084
Intangible assets	0	125
	749	1,209

These contracted capital commitments largely relate to partially completed capital schemes recorded as assets under construction at 31 March 2020. £691k relates to REACH and Radios with associated software and communications technology used within the ambulance fleet. £57k relates to ICT and £1k 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.

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 2020 or 31 March 2019.

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:

	2020 £000s	2019 £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	111	148
Later than 1 year and not later than 5 years	110	195
Later than 5 years	0	0
	221	343
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 2020 or 31 March 2019.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

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 2020 or 31 March 2019.

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 2020 or 31 March 2019.

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 2020 or 31 March 2019.

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.

	2020 £000s	2019 £000s
Clinical negligence	63	55
Public liability	2	10
Employers' liability	43	47
Other	0	0
Total	108	112

The Department of Justice has power to set the personal injury discount rate for Northern Ireland in consultation with the Government Actuary and the Department of Finance. The rate is currently 2.5% however, the Department has consulted the statutory consultees on a proposed change to the rate to -1.75%. Once their responses are received, the Minister will consider these and make a final decision. As a final decision on this consultation remains outstanding at this time significant uncertainty remains around the timing and the financial effect therefore it is not currently possible to quantify the potential impact on the Trust of any change in discount rate.

In Northern Ireland the discount rate currently has to be set in accordance with legal principles set out by the House of Lords in *Wells v Wells*. However, the Department also proposes to take forward a consultation on changing how the rate is set. Both England and Wales and Scotland have already made primary legislation which changed how their discount rates are set and have reviewed their rates under these new legislative frameworks.

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 2020

NOTE 21 CONTINGENT LIABILITIES

21.1 Contingent Liabilities (continued)

On 17 June 2019 the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. The Supreme Court is currently considering whether to hear an appeal of this decision. This is an extremely rare and complex case with a significant number of issues that still need to be worked through and HSC implications determined and resolved, including further legal advice with regards to the impact of 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 HSC sector will need further extensive consideration. Until there is further clarity on the specifics, based on the inherent uncertainties in the final decision that will be made from an HSC perspective, and the fact that there is currently neither legally nor constructively an obligation for the HSC, a possible obligation exists and a reliable estimate cannot be provided at this time, until the HSC implications are fully explored and concluded.

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 Chief Executive, Mr M Bloomfield holds the position of Chair of the NI Confederation, which is a branch of the NHS Confederation. During the year the Trust had transactions with NHS Confederation to the value of £6,854 (2019: £5,416).

The Director of Finance and ICT, Mr P Nicholson is a committee member of the NI branch of the Healthcare Financial Management Association (HFMA). During the year the Trust had transactions with HFMA to the value of £810 (2019: £810).

In relation to the Interim Director of Operations Mr R Sowney (appointed in May 2019), his spouse was the Faculty Partnership Manager at Ulster University who was responsible for supporting the development and evaluation of the Foundation Degree in Science in Paramedic Practice from October 2017 until December 2019. During the year the Trust had transactions with Ulster University to the total value of £52,709 (2019: £12,962). From October 2019, Mr Sowney's spouse provided academic support for NIAS student paramedics as an associate consultant through the BSO HSC Leadership Centre to the value of £13,000.

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 2020 which relates to monies held by the Trust on behalf of patients (2019: £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 2020

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:

	2020	2019
	£000s	£000s
HSCB	87,578	76,448
PHA	93	85
SUMDE & NIMDTA	0	0
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	6,597	7,151
	<hr/>	<hr/>
Total agreed RRL	94,268	83,684
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	0
Adjustment for Research and Development under ESA10	0	0
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	<hr/> 94,268 <hr/>	<hr/> 83,684 <hr/>

24.2 Capital Resource Limit

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

	2020	2019
	£000s	£000s
Gross capital expenditure	8,029	6,542
Less charitable trust fund capital expenditure (Receipts from sales of fixed assets)	0	0
	<hr/>	<hr/>
Net Capital Expenditure	8,029	6,542
Capital Resource Limit	8,346	6,566
Adjustment for Research and Development under ESA10	0	0
	<hr/>	<hr/>
Overspend / (Underspend) against CRL	<hr/> (317) <hr/>	<hr/> (24) <hr/>

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

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.

	2020	2019
	£000s	£000s
Net Expenditure	(94,249)	(83,637)
RRL	94,268	83,684
Surplus / (Deficit) against RRL	19	47
Break Even cumulative position (opening)	<u>899</u>	<u>852</u>
Break Even cumulative position (closing)	<u><u>918</u></u>	<u><u>899</u></u>

Materiality Test:

	2020	2019
	%	%
Break Even in year position as % of RRL	<u>0.02%</u>	<u>0.06%</u>
Break Even cumulative position as % of RRL	<u>0.97%</u>	<u>1.07%</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 2020 is £918k (0.97% 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.

The Working Time (Coronavirus) (Amendment) Regulations (Northern Ireland) 2020 came into operation on 24 April 2020 and allows those workers who are unable to take annual leave as result of the pandemic to carry over up to four weeks' annual leave into the next two leave years. Any exemption will apply only to circumstances where workers are unable to take their leave as a result of the outbreak, and carry over of annual leave will be limited to the next two leave years. The change in regulations may lead to an increase in the value of accrued annual leave carried over in the next two years by the Trust. It is not possible for the Trust to give a reasonable estimate of the impact at this time.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 24 July 2020.



Northern Ireland Ambulance Service HSC Trust

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