



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 2021**



Northern Ireland Ambulance Service Health and Social Care Trust
Annual Report and Accounts for the year ended 31 March 2021

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 14 July 2021



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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



Last year I wrote about how much NIAS had changed. These changes greatly assisted the organisation, as staff sought to deliver a public service while faced with the difficulties created by a global pandemic. At the outset and on behalf of the Board, I want to pay tribute to everyone in NIAS who worked hard to deliver ambulance services in such difficult circumstances throughout the past year. As Chair, I witnessed the personal efforts which individuals made to ensure that services continued while faced with new and developing challenges as the pandemic unfolded.

The relationship between NIAS and its Sponsor Department is always important, and I am grateful to Departmental colleagues who continue to work with NIAS through its transformation journey as well as providing the necessary framework and guidance which results in service improvements. In particular, the Department's support throughout the past year in dealing with the pandemic has been invaluable and its understanding in relation to relieving pressure on its Arm's Length Bodies has been welcome. I would also like to take this opportunity to acknowledge the leadership demonstrated by Minister Swann and the confidence which he has demonstrated in the HSC system while recognising the urgent need to change the way health services are delivered.

Having launched our strategic plan in March 2020, the Board monitored how aspects of this were delivered during the 2020-21 year. While, Covid-19 impacted how much

was achieved, the Board was pleased to note that 57% of the objectives in NIAS' corporate plan were achieved by year end. NIAS' corporate plan is derived from our strategic plan and, as Covid-19 limitations ease in the year ahead, the Board anticipates monitoring an increasing pace in the delivery of our strategic plan to reform and modernise how we deliver our service for the benefit of patients and staff alike.

In the preface to the 2019-20 Annual Report, I referenced the radical change to the delivery of ambulance services in Northern Ireland which was brought about through the successful introduction of the Clinical Response Model, (CRM). The Board continues to monitor its implementation and has provided scrutiny to the business case which is necessary to secure the appropriate investment which will ensure that CRM achieves its aim of improving ambulance response times across Northern Ireland and enables NIAS to make its important contribution to the wider transformation of Health and Social Care services. The change allows better management of increasing service demand and ensures that our ambulance crews can get to the sickest patients in the quickest possible time.

There is much I could write about, including the ongoing training of future paramedics, which was only made possible thanks to the adaptability and ingenuity demonstrated by staff working in partnership with the University of Ulster. Adaptability and ingenuity are things which I witnessed frequently over the past year and I look forward to seeing how the positive learning arising from Covid-19 influences the service going forward. Equally, I could spend some time writing about the work of the Board as it monitored the successful work done to improve 999 call answering times. During the last year, the percentage of 999 calls answered within 5 seconds increased from 72% in 2019-20 to 92% in 2020-21; and the number of calls waiting longer than 2 minutes to be answered reduced significantly. Additionally, I have appreciated staff seeking to identify future challenges for the service such as those arising out of tackling climate change and the impacts on how services will be delivered. I am mindful that this is a preface and these and other issues are referred to throughout this report or can be found in the Board minutes and elsewhere. However, before I conclude, I want to acknowledge the contribution made by my colleague, Alan Cardwell. Alan served NIAS by providing vital governance at the Trust Board and I am grateful to him for the conscientious approach which he took

during his time with us. Along with my Trust Board colleagues, I wish him well in his retirement.

To end on a positive note, as Chair I am grateful to the recognition which the Prime Minister, Boris Johnson's visit gave to NIAS and its staff. Our Minister of Health and the Secretary of State for Northern Ireland, Brandon Lewis, accompanied the Prime Minister to Knockbracken last summer. In such an unprecedented year, these were unprecedented visits and speak volumes of the high regard with which NIAS is held. In the 2021/22 year, there is much to look forward to, and I trust that staff will find moments when they can reflect on all that has been achieved during the past twelve months.

A handwritten signature in black ink, appearing to read 'Nicole Lappin', with a stylized flourish at the end.

Mrs Nicole Lappin

NIAS Chair

24 June 2021

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 2020-21. 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 term 'unprecedented' has perhaps been over-used during the past year, but it accurately describes the pressures and challenges faced by so many people in the last 12 months, in particular those working across the HSC including in NIAS. In over 30 years working in the public sector it has certainly been the most challenging year of my career. But it has also been one of the most rewarding. Never before have I witnessed such commitment, dedication and selflessness from colleagues to provide the best possible care for patients and their families, and a determination and innovation to address whatever obstacles they faced in doing so.



Words seem inadequate, but I really do wish to record my deep appreciation to everyone in the organisation for everything they have done and the sacrifices they have made to ensure we were able to continue to provide the compassionate care our community needed more than ever during the past year. I will never forget the words from one of our staff to the public that we are there to hold their loved one's hand when they can't be; or the stories of staff who stayed away from their own families for weeks on end to be able to continue working and avoid carrying the virus home. Adversity brings people together and never has that been more evident than during the last year. While the focus is understandably often on our operational and Control Room staff who provide direct patient care, as a service, we can only provide excellent care to patients with the support of high quality corporate support functions. Every role

is essential in ensuring the delivery of care – none is more or less important. Staff working in those support functions have displayed great professionalism and flexibility in adapting to new ways of working, including by working from home, changing working patterns and roles to support the response, virtual meetings and providing on-line training and support. It really has been a tremendous team effort.

As well as providing excellent care to patients, it has been more important than ever to care for our staff. I am grateful to those colleagues who willingly took on new and additional roles to quickly establish an efficient Covid-19 testing service for NIAS staff and their families, and to those who contributed to the regional programme of testing for Care Homes alongside HSC Trusts by testing almost 3,000 staff and residents in care homes across Northern Ireland. I must also acknowledge the work that was done to support our operational staff through the provision of welfare hubs, and to the NIAS Peer Support team for the valuable support they have provided to staff throughout the pandemic.

We have also been very happy to support our other HSC Trust colleagues in the delivery of the very successful Covid-19 vaccination programme. With the responsible approach taken by the public in response to the necessary restrictions placed on us all over the last year to reduce the risk of infection, and now the roll-out of the vaccination programme, we hope that brighter times are ahead for us all and we can look forward to taking forward the reform and modernisation of our service that we set out in our **Strategy to Transform: 2020 – 2026 – Caring Today, Planning for Tomorrow**.

Since launching our long-term strategy in March 2020, progress has been inevitably been impacted by the need to focus our attention on managing the service during the pandemic. We have however been able to take forward many of the objectives planned for year one and will seek to accelerate progress during 2021-22 to maximise the considerable contribution NIAS has to make to the wider HSC transformation programme through the ongoing professional development of our staff and the continued development of care pathways.

Caring Today, Planning for Tomorrow was developed following extensive engagement with our staff during 2019-20, something I signalled in last year's Annual Report that I am committed to continuing as we implement our Strategy. Our ability to do that has been severely impacted over the last year, and while not as effective as face to face meetings, I'm grateful to the many staff who have continued to engage with the Senior Management Team through Zoom sessions. These have allowed us to continue that essential two-way engagement, hearing

about the issues that are important to staff and their suggestions for improvement, and to share our plans to address key issues. I am pleased that towards the end of the year we have been able to recommence a programme of visits by Directors to all stations and offices and I look forward to increasing the frequency of formal and informal engagement with staff as circumstances permit.

A particular challenge presented by Covid-19 has been the increased delay in handing patients over to Emergency Departments (ED). While not a new problem, social distancing requirements in ED have made this even more challenging with many patients having to wait in the back of ambulances for extended periods before being admitted to ED – something that did not previously happen in Northern Ireland. I recognise the impact this has had on patients and staff alike. We continue to work closely with our colleagues in other HSC Trusts to improve the position, and look forward to the establishment of dedicated ambulance handover areas in hospitals – one of the key actions in the No More Silos Action Plan approved by the Minister.

2020-21 saw the first full year of the introduction of new 999 call categories, part of the new Clinical Response Model transformation programme. Despite the challenges of the last year, including the number of staff who were not available for work at any time for Covid-19 related reasons, it has been encouraging to see the improved performance for the most serious, life threatening calls. In 2020-21, 92% of calls were answered within 5 seconds with 9,181 Category 1 calls responded to within an average of 10 minutes and 20 seconds. Improving response times to all categories of calls, and doing so consistently across Northern Ireland, will require substantial investment to expand staffing levels and we have continued to work with colleagues in the Department and HSCB to secure the funding required through the business case process.

There has been a specific focus during the year on improving our 999 call answering performance and the results of this work have been impressive, with callers – many of who will be anxious and in distress, now consistently receiving a greatly improved service. We also strengthened the resilience of our call answering service during the year by working with ambulance services across the UK to be able to transfer calls in the event of a spike in calls or a reduction in call answering capacity.

One of the specific challenges during the year was to continue with our ambitious clinical education programme to recruit and train new Paramedics (in partnership with Ulster

University), Emergency Medical Technicians, Ambulance Care Assistants and Emergency Medical Dispatchers.

The NIAS Training Team did excellent work to adapt the training to meet social distancing requirements and I am delighted that following a pause of five months when they had to return to operational duties, 39 students successfully completed the Foundation Degree in Paramedic Practice, 81 Emergency Medical Technicians (EMT) and 65 Ambulance Care Assistants completed their training. In addition two Emergency Medical Dispatcher courses were held providing much needed additional capacity in our Emergency Ambulance Control room. While it has not been possible to celebrate the graduation of these new staff in the usual way, they are all very welcome and I wish them well in their future careers with NIAS.

At the time I was appointed just over three years ago, NIAS had been placed in a special measure in relation to Infection Prevention and Control following a series of inspections by the RQIA. This matter has been given the highest priority as 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. This has never been more important than during the past year. This work has received considerable attention over the past three years, with additional expertise employed to lead the extensive programme of work and support staff in meeting and maintaining the necessary standards. I am pleased that during the year the Permanent Secretary of the Department of Health confirmed that NIAS has achieved full compliance with the RQIA standards and all the improvement notices and special measure have been removed. We will continue to give this issue the highest priority to ensure the improvements that have been made are sustained.

Another issue that I am pleased has been resolved in the last year is the long-running dispute over Paramedic and EMT banding. After many years, I was pleased that an agreement was reached with our Trade Union colleagues last summer and I am grateful to the payroll team who worked long hours to implement the revised bandings. This issue has impacted on NIAS for too long and I hope that with it behind us, we can concentrate our efforts on looking forward and implementing our long-term Strategic Plan.

As ever, this report can provide only a flavour of the excellent work carried out every day by the many highly skilled and dedicated staff in NIAS. When I speak to staff after particularly difficult calls or in relation to the many compliments we receive, the most common response is that “/

was only doing my job". While it may "just have been another job", the impact on individuals and their families who are touched by the care and compassion of NIAS staff every day cannot be overstated. This has never been more so than during the past year when I continue to be amazed, proud and humbled by the men and women I am privileged to lead.

I look forward to working with them all and with the support of my senior team, to moving beyond the pandemic that has dominated all of our lives for the last year, and taking forward the exciting developments that are outlined in our 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:

 Working together	 Excellence	 Openness & Honesty	 Compassion
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.	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.	We are open and honest with each other and act with integrity and candour.	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.

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 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.

Organisational Structure

The provision of the above services is provided and supported by the following directorates:

- Chief Executive's Office;
- Operations Directorate;
- Finance Directorate;
- Human Resources Directorate;
- Medical Directorate;
- Quality, Safety & Improvement Directorate;
- Planning, Performance and Corporate Services Directorate;
- Clinical Response Model Programme Directorate; and
- Strategic Workforce Planning Programme Directorate.

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 2020-21 in terms of delivering our service, and identifies the challenges that NIAS has faced in doing so, especially in the context of the Covid-19 pandemic. 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

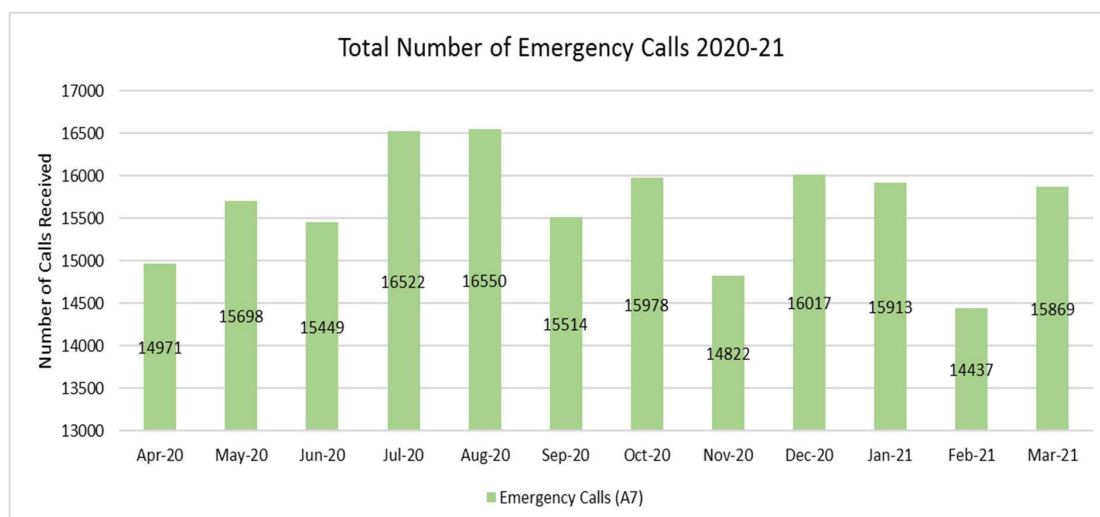
Historically, NIAS has experienced a year on year growth in demand for our services. Whilst the NIAS conveyance rate was impacted by Covid-19 in 2020-21, the call activity continued to move in an upward growth trend. We implemented the new Clinical Response Model (CRM) code set and protocols on 12 November 2019, however it has been difficult in terms of measuring or tracking growth or performance in this atypical year.

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20		2020-21
							Pre CRM	Post CRM	
999 Calls	190,491	199,252	202,235	211,800	220,090	217,923	134,480	77,674	226,271
Yearly % Change		4.60%	1.50%	4.73%	3.91%	-0.98%	-2.65%		6.6%

*Post CRM 999 Emergency calls refers to the A7 ARP Indicator (All incidents- this includes duplicate calls and calls to which no response is made).

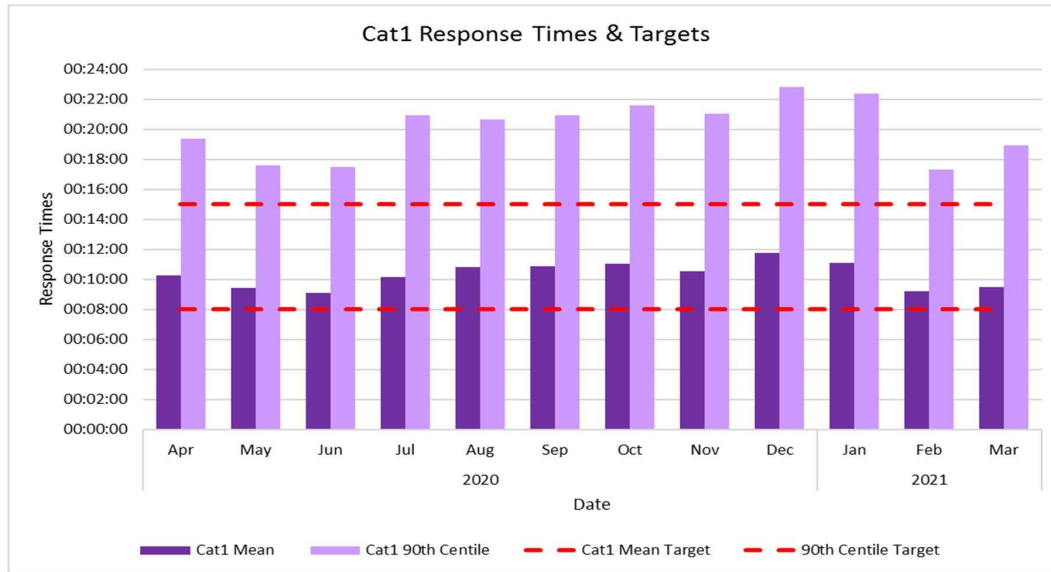
Ambulance Response Programme (ARP) Performance – 1 April 2020 – 31 March 2021

Ambulance response time standards, indicators and measures were introduced during 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).



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 1 Performance



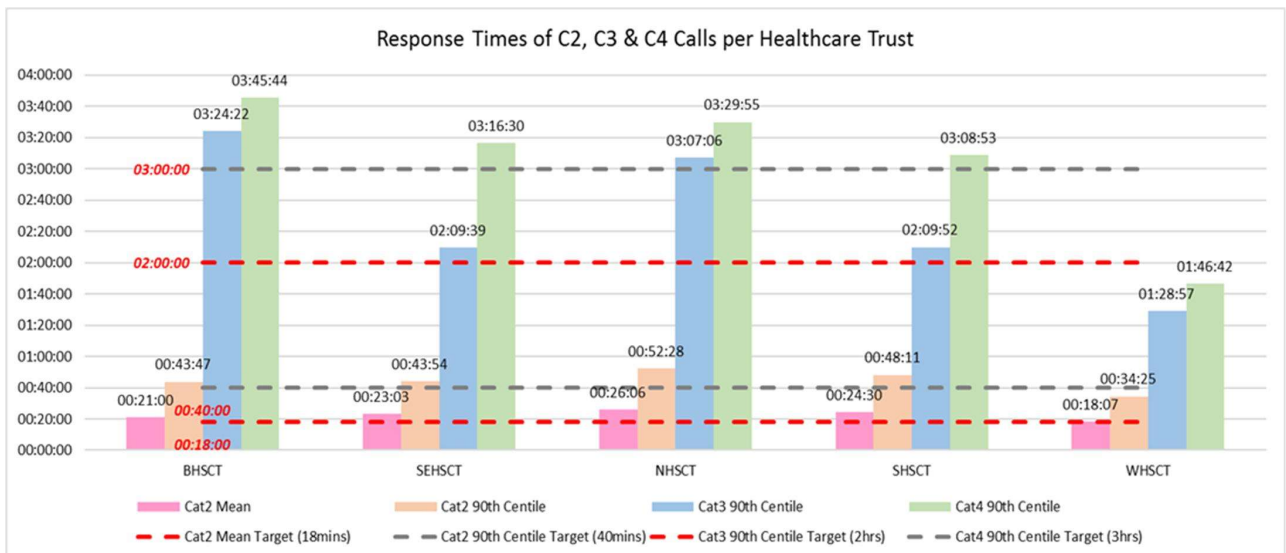
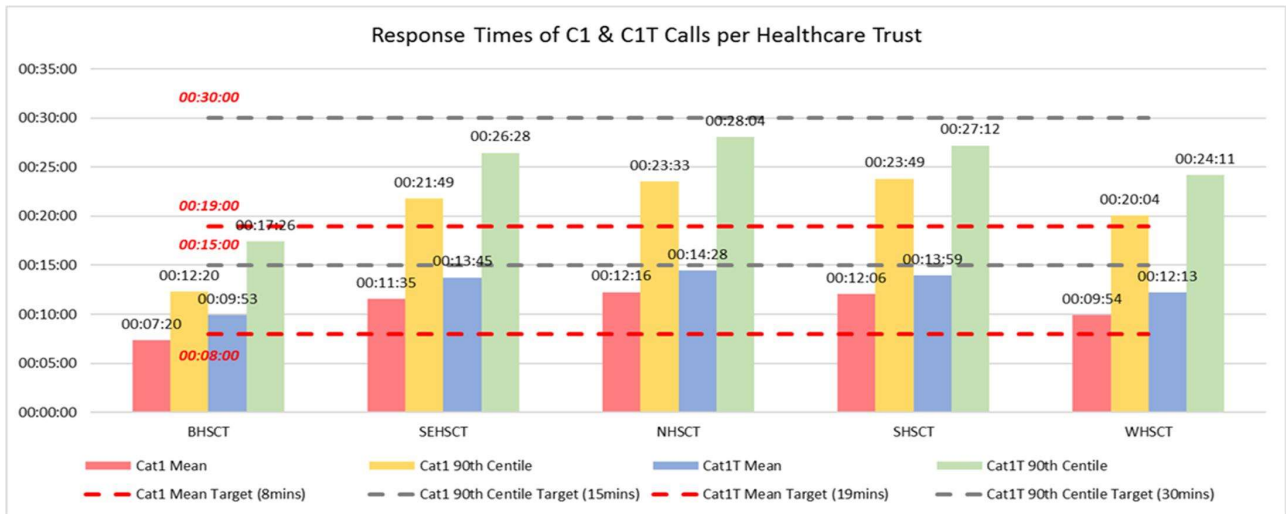
ARP Performance

Category	Measurement	Standard	Performance	No of Incidents with a Response
Cat1	Mean	00:08:00	00:10:20	9,190
	90th Centile	00:15:00	00:20:17	
Cat1T	Mean	00:19:00	00:12:34	5,846
	90th Centile	00:30:00	00:25:02	
Cat2	Mean	00:18:00	00:25:13	81,616
	90th Centile	00:40:00	00:53:32	
Cat3	90th Centile	02:00:00	02:23:44	39,727
Cat4	90th Centile	03:00:00	03:07:00	2,586
Total number of incidents categorised				138,965

**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 our current operating model are required to deliver the new performance standards that can be achieved through the implementation of the CRM model. The outstanding challenges include the requirement for additional staff resources in frontline and support functions, the structure and skill mix of our staff coupled with response vehicle types and operational dispatch systems and protocols.

The tables below show the response times for each category of calls per divisional area for April 2020 to March 2021.



Over the year we have adapted our frontline resources to include a revised A&E support tier due to Covid-19. There were two main reasons for this:

- a reduction of PCS Service demand from hospital providers; and
- a requirement to supplement our A&E tier.

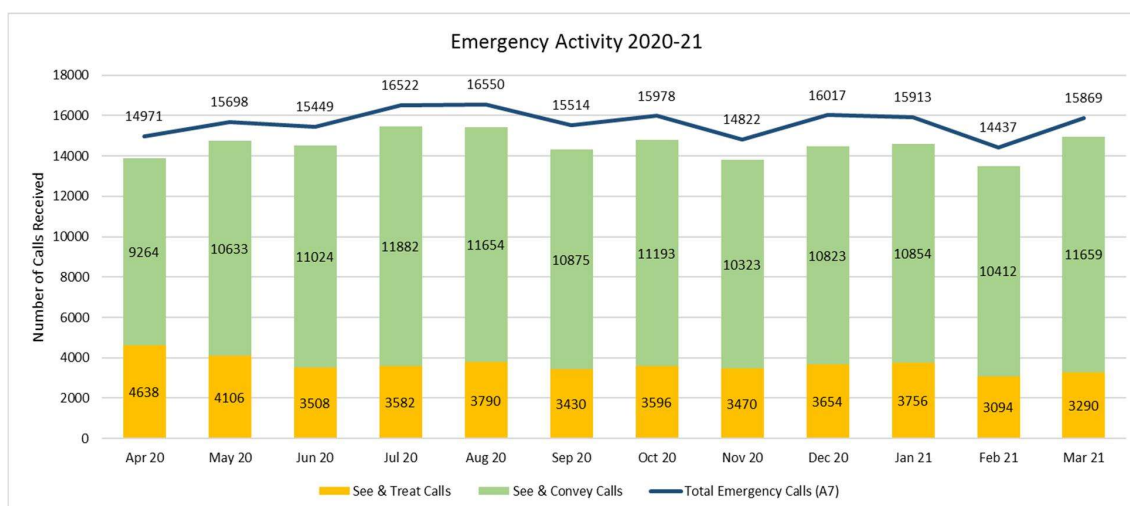
The Trust has continued to push forward during 2020-21 to address a number of issues through internal improvement plans and working groups. However, the modelling undertaken by Operational Research in Health (ORH) Limited, based on the ARP standards implemented in

NIAS in November 2019 confirmed that performance standards could not be achieved by the Trust with the resources currently available and additional investment is required to deliver new response time measures on a consistent basis.

Activity Levels 2020-21

During 2020-21, NIAS received a total of 226,271 calls and arrived at the scene of an incident on 174,510 occasions. Of these, 43,914 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 130,596 patients were transported to Emergency Departments and other healthcare sites across Northern Ireland (See and Convey).

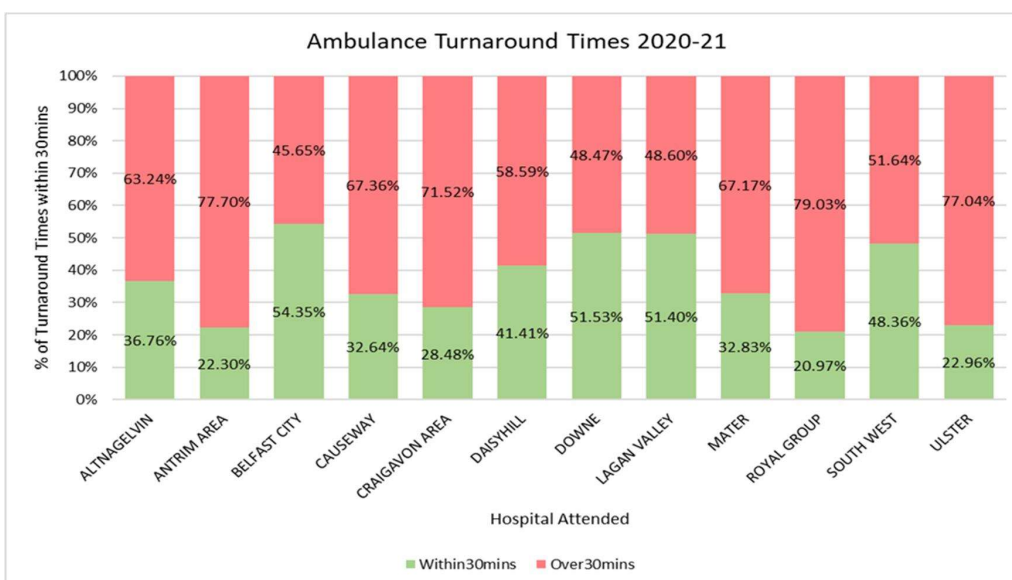
Measure	2018-19	2019-20	2020-21
Total 999 Calls	217,923	212,154	226,271
Incidents Attended (See & Treat)	44,204	44,855	43,914
Incidents - Transport to ED (See & Convey)	136,103	135,217	130,596
Total	180,307	180,072	174,510



Hospital Turnaround Times

In 2020-21, only 29% of all ambulance arriving at hospitals achieved the 30 minute turnaround standard. During 2020-21, this decreased further to 28% as shown below mainly due to significant pressures on Emergency Departments to manage patient flow due to capacity restrictions and testing requirements. Out of 139,516 emergency arrivals to Acute Emergency Departments across Northern Ireland, 99,973 had a turnaround time of over 30 minutes. This equates to over 41,845 total operational hours lost, which is an average of 115 operational hours lost per day during 2020-21.

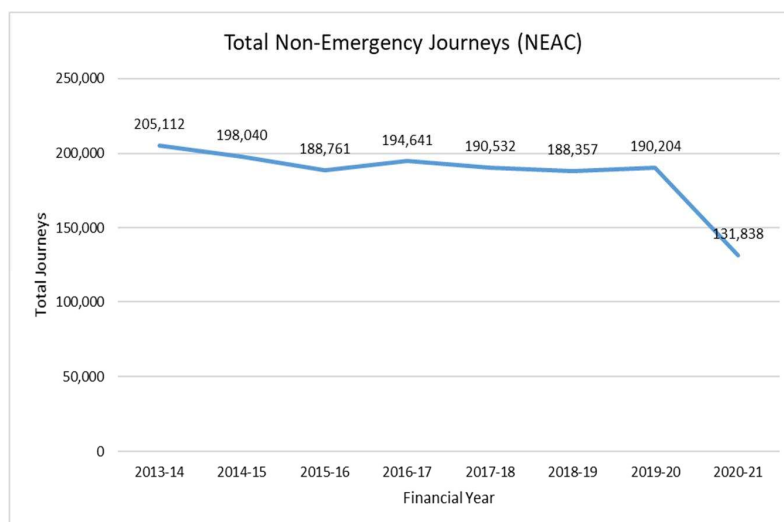
Turnaround Delays	2019-20	2020-21
Total Number of Turnaround Times Reported at Acute Hospitals	153,182	139,516
Total Number of Turnaround Times in Excess of 30 minutes	108,468	99,973
% of Turnaround Times in Excess of 30 minutes	70.81%	71.66%
Total Operational Hours Lost to Turnaround Times in Excess of 30 minutes	40,701	41,845
Average Operational Hours Lost to Turnaround Times Delays in Excess of 30 minutes (per day)	111	115



Patient Care Service

The Patient Care Service (PCS) is known as non-emergency patient transport service (NEPTS) in other parts of the UK. It is a service highly valued by our patients and is an important part of our role as an ambulance service. Health and Social Care Trusts across Northern Ireland rely on NIAS PCS to bring patients to their clinics who would otherwise find healthcare very difficult to access.

In 2020-21, a total of 131,838 journeys took place to support the transportation of non-emergency routine admissions, discharges, outpatients appointments and transfers. There has been a decrease in journey numbers (-31%) compared to 2019-20 which is directly reflective of the impact of Covid-19 on outpatient appointments across the HSC.



In November 2019, following an Internal Audit Review, NIAS announced a review of PCS with a view to developing an improvement programme which would include frontline PCS and the Non-Emergency Ambulance Control (NEAC) teams. The review initially undertook engagement activity with a wide range of stakeholders when the Covid-19 pandemic developed and significantly impacted progress throughout 2020 and the early part of 2021. We anticipate some elements of the review and improvement programme will be progressed during 2021 - 2022. Robust systems for performance management are being considered coupled with the development of business objectives and a plan.

PCS Key Performance Indicators (KPIs) will be developed and used for performance management. Our first phase will focus on Non-Emergency Ambulance Control (NEAC) call-answering standards. PCS performance visibility will be a priority to ensure appropriate

assurance up to and including Trust Board level. The Internal Audit review further highlighted concerns in regards to our booking and despatch system. This is now being addressed within our Command and Control portfolio refreshment through the regional digital governance structures (DHCNI).

Covid-19 continues to present significant challenges to the operation of our various services, and to our ability to respond to call demand, including for the lower acuity patients carried by our Patient Care Service (PCS) and Voluntary Car Service (VCS).

During the first wave of the pandemic, the wider HSC cancelled a large percentage of routine outpatient work and NIAS diverted some of our Patient Care Service (PCS) ambulances, which would have provided transport for these routine outpatient appointments, over to the renal workload that the VCS normally covers. Many PCS ambulances were also transferred over to assist with Urgent and Emergency Care workload for the A&E service. We increased our use of Independent Sector resources to further supplement this.

As the first wave of the pandemic eased off, a proportion of PCS resources returned to business as usual however as the second wave of the pandemic impacted our ability to respond to demand, NIAS took the difficult decision to cease providing transport to low acuity routine outpatient appointments. This resulted in improved resource levels providing cover for the Healthcare Professional (HCP) workload, routine high-dependency transfers and similar demand, coordinated and managed by the Emergency Ambulance Control (EAC) room.

Operating on behalf of the Non-Emergency Ambulance Control (NEAC) room, the increased level of Independent Sector (IS) resources (Voluntary and Private Ambulances) have been undertaking any remaining outpatient and routine workload. The normal VCS workload has been picked up by these IS resources and also by taxis from the HSC taxi contracts.

Non-Emergency Ambulance Control (NEAC)

During the pandemic, the NEAC team have maintained some standard, scheduled non-emergency patients and co-ordinated and managed the work of the IS resources brought in to replace PCS crews. This workload is challenging due to no electronic communication systems to contact the IS resources. Also, during Covid-19, patients can only usually travel on their own which means a greater number of journeys is required to maintain the same level of activity. The Non-Emergency Ambulance Control room have taken steps to provide for social distancing

and hygiene factors by moving control desks further apart and adjusting shift cover when required. Stringent attention to temperature testing and restricting access to the building, along with strict infection prevention control procedures are being taken to minimise the potential for outbreaks.

Emergency Ambulance Control

Category 1 Improvement Group






Our new Clinical Response Model (CRM) came into operation in November 2019 and defines how we deliver our core services for Urgent & Emergency Care (UEC). It focuses on achieving optimal outcomes for patients by providing the right response based on the clinical need for every 999 call. Category 1 calls are when a patient's condition has been identified as potentially life threatening, such as Cardiac Arrest, and require the quickest possible response.

As part of the introduction of the CRM, the Category 1 Improvement Group was established to review performance data and monitor the patient journey from when we receive a 999 call. The group, comprised of staff from across the organisation, meet regularly to identify areas of best practice and where improvements can be made to help improve our response times to patients.

A number of improvement actions were undertaken during the year 2020-21 which include:

- Achieving our target of answering at least 90% of 999 calls within 5 secs;
- Improving Pre-Triage Capture Rate to identify potential to actual (58%) of CAT1 calls;
- Improving the time taken to dispatch ambulances to predicted CAT1 calls;
- Setting up a process within EAC to review all CAT1 calls that receive a response outside of the 8 minute target response time and identify the root cause and any learning actions;
- Providing staff training and education regarding call handling & dispatch processes;
- Improving the management and response of duplicate 999 calls; and
- Improving collaboration between EAC and Field Operational Response Teams.

EAC Key Performance Indicators

 Category 1 Volume	 Time to Answer	 Early Predict (EP) Indicators	 Call Answer to EP	 Final Coding post MPDS
<ul style="list-style-type: none"> NIAS responded to 9181 Category 1 (C1) calls in 2020/21. An average of 25 Category 1 calls per day. 	EAC answered 226,271 emergency 999 calls in 2020/21. <ul style="list-style-type: none"> Target: 90% of calls answered within 5 seconds. Actual: 92% of 999 calls were answered within 5 seconds. 	<ul style="list-style-type: none"> Target: 55% of Category 1 Calls identified via use of Early Predict Indicators. Actual: 58% of Category 1 calls predicted by use of Early Predict indicators. 	<ul style="list-style-type: none"> Target: Category 1 Early Predict within 30 seconds of call answer. Actual: Average time from pick-up to C1 EP was 37 seconds. 	<ul style="list-style-type: none"> 58% of incidents with a C1 early predict were assigned a final C1 code.

Category 1 Response Performance

Category	Measurement	Standard	Performance
Cat1	Mean	00:08:00	00:10:20
	90th Centile	00:15:00	00:20:18
Cat1T	Mean	00:19:00	00:12:34
	90th Centile	00:30:00	00:25:02

Staff within EAC and frontline operational response have been working hard to ensure that patients with potentially life threatening conditions received the fastest possible response.

The response target for Category 1 patients has not been achieved in 2020-21. NIAS acknowledges that many changes to current operating models for ambulance services are required to deliver the new performance standards including ongoing modernisation and transformation initiatives and the need for additional ambulance resources to meet demand.

The Category 1 Improvement Group continues to identify and implement changes to current practice ensuring the ambulance response for Category 1 patients with the available resources is optimised.

EAC Call Answer Performance

As part of the ongoing improvement initiatives within Emergency Ambulance Control, a plan was developed to improve the time taken to answer 999 emergency calls.

Over the past number of years the volume of emergency calls to Emergency Ambulance Control (EAC) has been steadily increasing. In the past year 226,271 emergency calls and

37,397 calls from Healthcare Professionals, i.e. calls from GPs and Hospitals were answered within EAC.

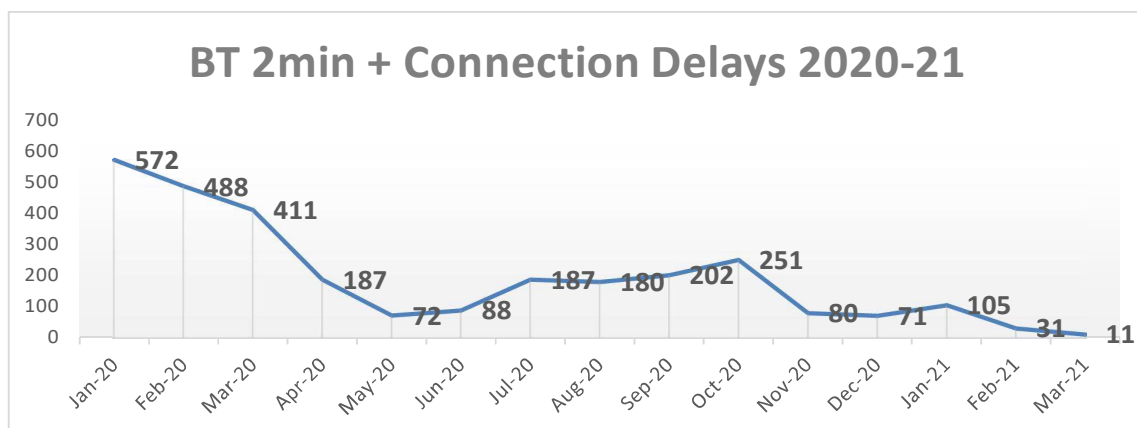
The increasing volume of calls into EAC required actions to be taken to ensure that we prioritised the answer of 999 emergency calls to achieve a target of 90% of calls being answered within 5 seconds.

As part of the Category 1 Improvement Group a number a specific actions were taken to improve our call answering performance to include:

- Benchmarking to assess best practice with other Ambulance Services;
- Adjusting the call answer skillset within EAC, ensuring a dedicated number of emergency call takers (EMDs) are assigned to answer 999 calls above all other call types;
- Introducing a new supervisory tier of management into EAC, EMD Supervisors to manage and maintain focus on call answer performance;
- EMD Supervisor hourly reports were developed to maintain focus, record rationale for any reduced performance and reviewed for any learning;
- Introducing new EAC staffing roster keys to match call taking demand with staffing levels.
- Recruiting and training 21 additional EMDs for Winter/Covid-19 pressures; and
- Communicating to EAC staff on changes to call taking required and rationale.

As a result of these initiatives and the hard work of all EAC staff the NIAS call answer performance for 2020-21 was 92% of 999 calls within 5 seconds.

The Trust also saw a reduction of the number of 2 minute plus connection delays notified by the BT Emergency Operator to call answer within EAC from 572 delays in January 2020 to 11 delays for March 2021.



Improved collaboration between EAC and Field Operational Response Teams

Plans to allow for 'Field Operations Response Team' to experience the EAC environment and vice versa have been hampered this year due to Covid-19 and the infection prevention control restrictions within EAC. It is envisaged that this work will resume during the incoming year.

Overall improvement work underway with 'Field Operations Response Team' includes:

- Better use of Mobile Data Terminals;
- Roll out of new Digital Truck Radio equipment;
- Issuing Portable Mobile Devices to the Independent Ambulance Services; and
- Improving the recording of patient Handover times at ED's.

Other EAC Developments

In 2020-21, the Trust planned to implement new management protocols for ambulance requests from Healthcare Professionals and Inter-Hospital Transfers. These enhancements have been delayed due to Covid-19 and work is underway to implement these in 2021-22. The final important development will be the implementation of the Demand Management Plan which will enable practice which is consistent and benchmarked with UK ambulance control rooms and especially support our control staff to manage peaks in demand effectively.

The Integrated Control Communications System (ICCS) and telephony replacement programme is underway and work on replacing our Computer Aided Dispatch (CAD) system will also take place during 2021-22.

Clinical Developments

Throughout this challenging year the Clinical Service Improvement and Transformation Team has maintained delivery of a comprehensive programme of clinical developments focusing on clinical safety and excellence during the pandemic, some of this includes:

- Maintaining strong relationships with all the providers of the Appropriate 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-conveyance rate or See and Treat rate was maintained around 24.4%;

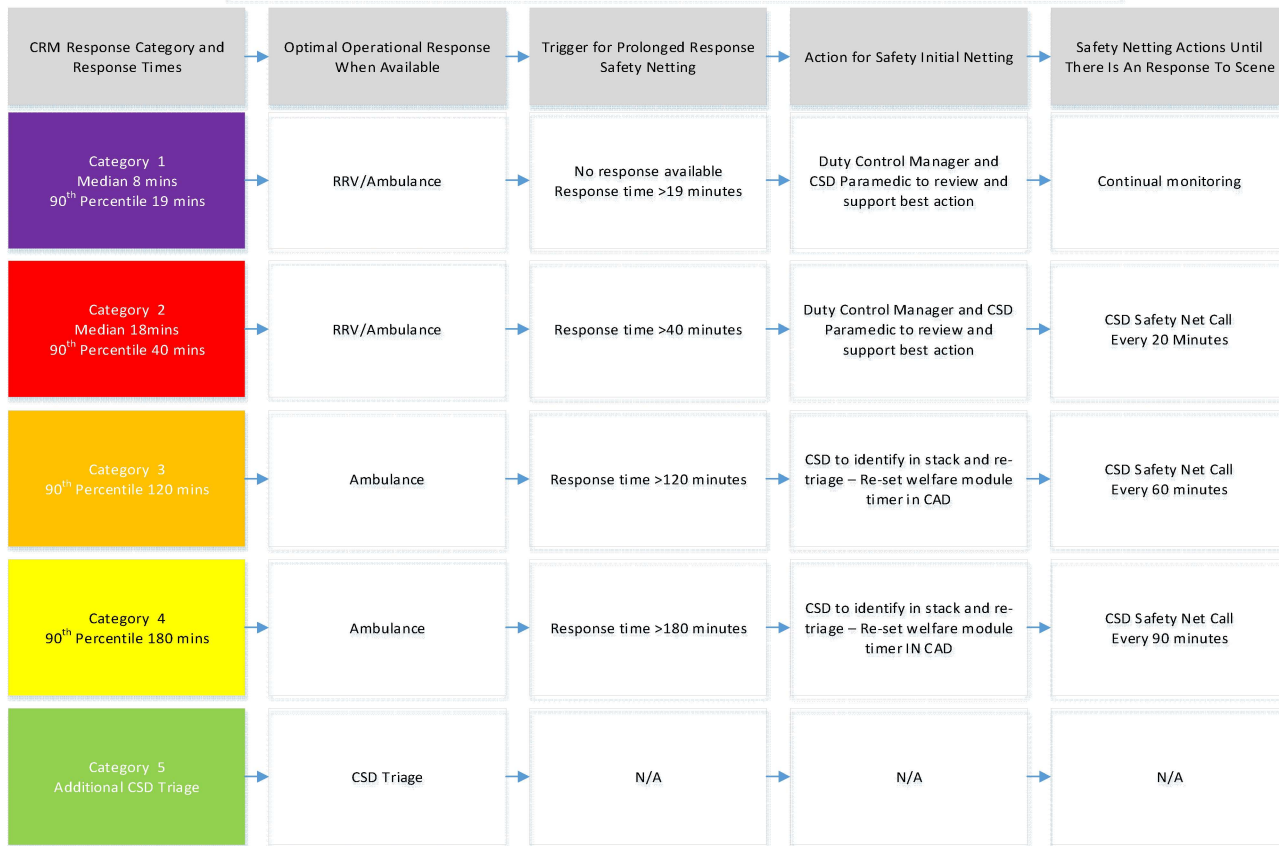
- There are ongoing meetings to scope new pathways in conjunction with Integrated Care Partnerships, Trusts, Public Health Agency, Health and Social Care Board and the Community/Voluntary sector;
- The team continue to be involved in a range of new clinical developments and groups such as the Northern Health and Social Care Trust 'falls' pilot within care and nursing homes and a partnership with the Southern Health and Social Care Trust (SHSCT) and their domiciliary care providers pilot to improve the experience of those who are uninjured after a fall but require assistance;
- Palliative Care developments;
- Review of the Multi-Agency Triage Team;
- Pilots regarding Anticipatory Care;
- Development of a Frailty Pathway;
- HSCQI and regional Improvement Initiatives;
- The HSC Clinical Education Centre continues to offer a range of virtual 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; and
- There have been many presentations to continue to develop relationships and effective use of NIAS in partnership with other care providers.

Paramedic Clinical Support Desk

The Clinical Support Desk (CSD) provides telephone based additional clinical triage (Hear & Treat) for low acuity 999 calls. In January 2020, the CSD moved to a 24/7 operating model, increasing the provision of a CSD clinician available to support additional clinical lead triage and clinical decision support, received by EAC and welfare calls for a delayed response.

CSD has been dynamic to support the operational pressures faced during the Covid-19 pandemic, through the development of further safety netting for prolonged response 999 incidents. Practice guidance was updated to provide further guidance and structure on welfare calls practice for 999 patients.

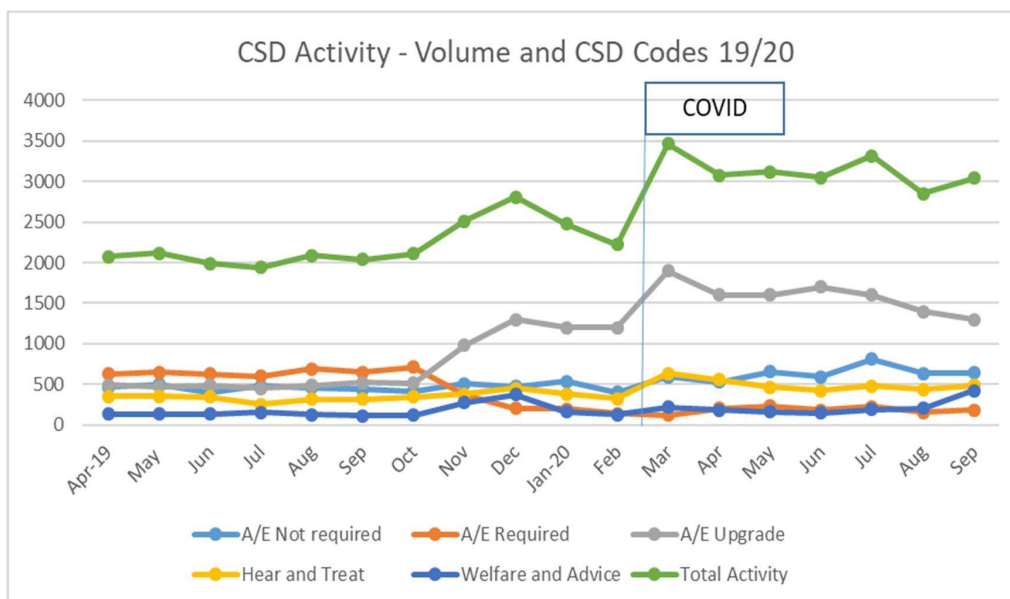
NIAS EAC Prolonged Response Safety Netting Process September 2020



The aim of this development is to ensure that firstly, if we are not going to be able to respond to patients in a timely manner, that we provide a structured welfare call before the 90th percentile time range for the dispatch category.

Secondly, the aim is to re-emphasise the ongoing practice of optimising all available resource to respond to patients, if patients present with low clinical intervention on scene and timely onward transport to the hospital would be beneficial.

The volume of incidents dealt with by CSD has significantly increased with the Covid-19 pandemic and associated system changes with the introduction of national Covid-19 Code Set, increasing the volume of incidents which CSD has to triage. Ongoing monitoring of this data has been challenging due to the NIAS data rebuild project which has paused associated CSD reports.



The CSD continues to evolve and develop especially in response to the Covid-19 pandemic. The CSD staff were removed from frontline operational duties and temporarily redeployed to maintain service delivery within EAC.

The addition of four new CSD Paramedics brings the total number of clinicians currently in post to fourteen. Moving forward a new business case for additional recurrent funding for CSD is currently being finalised for consideration by HSCB Commissioners.

Northern Ireland Major Trauma Network

With the introduction of the regional Major Trauma Bypass Tool in October 2020, NIAS' emergency ambulance crews can now pre-emptively transfer patients suffering significant trauma within a 45 minute travel time of Belfast directly to the regional major trauma centre within the Royal Victoria Hospital (RVH). This impacts on the emergency crews who may have to undertake longer journeys (with associated impact on ambulance cover in their divisional area), but has been shown to expedite definitive care significantly and improve clinical outcomes through the avoidance of secondary referral and transfers.

Review of emergency equipment and medicines

In 2021, NIAS became the first UK ambulance service to introduce the drug methoxyflurane for frontline emergency crews managing traumatic injury. This inhaled painkiller offers enhanced flexibility through an improved patient experience as well as integrating with ongoing care in

hospital and potentially decreasing overnight hospital admissions. A wider review has seen additional medication available for administration by Emergency Medical Technicians, and work is ongoing to introduce a new standardised clinical response rucksack for deployment on all ambulances.

Helicopter Emergency Medical Service

The Helicopter Emergency Medical Service (HEMS) is delivered through a partnership with the Northern Ireland Ambulance Service (NIAS) and the Air Ambulance Northern Ireland (AANI) charity. The service is led by Operational Lead with a team of 8 HEMS paramedics as well as a Clinical Lead working with a team of 15 consultants from across five Health and Social Care Trusts. HEMS brings an advanced level of pre-hospital critical care to the seriously ill and injured patient anywhere in the province, and transport them to the most appropriate hospital for their specific condition. HEMS 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, rapidly to the patient.

From the first flight on 22 July 2017 until the end of March 2021 the HEMS team has responded to a total of 2,114 missions broken down as follows:

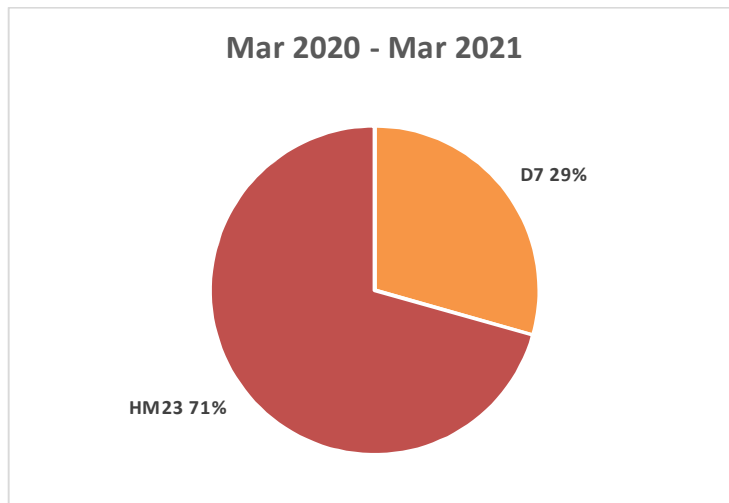
July 2017 - March 2018: 297 missions

April 2018 - March 2019: 491 missions

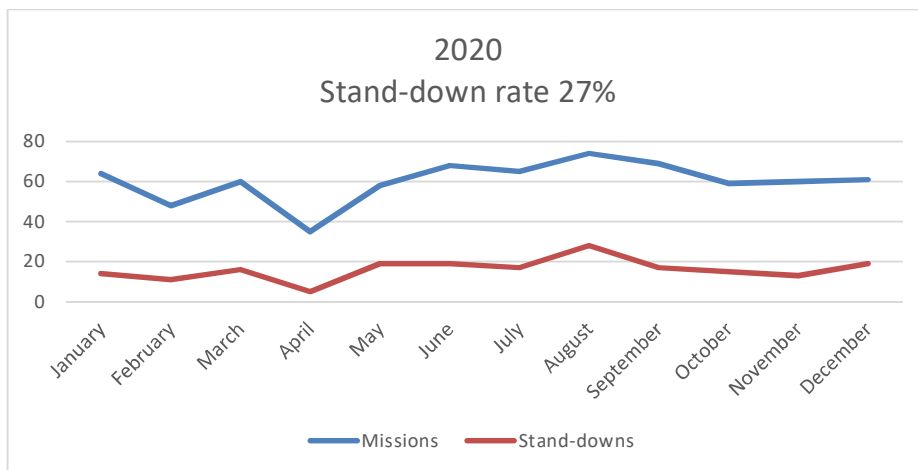
April 2019 - March 2020: 605 missions

April 2020 – March 2021: 721 missions

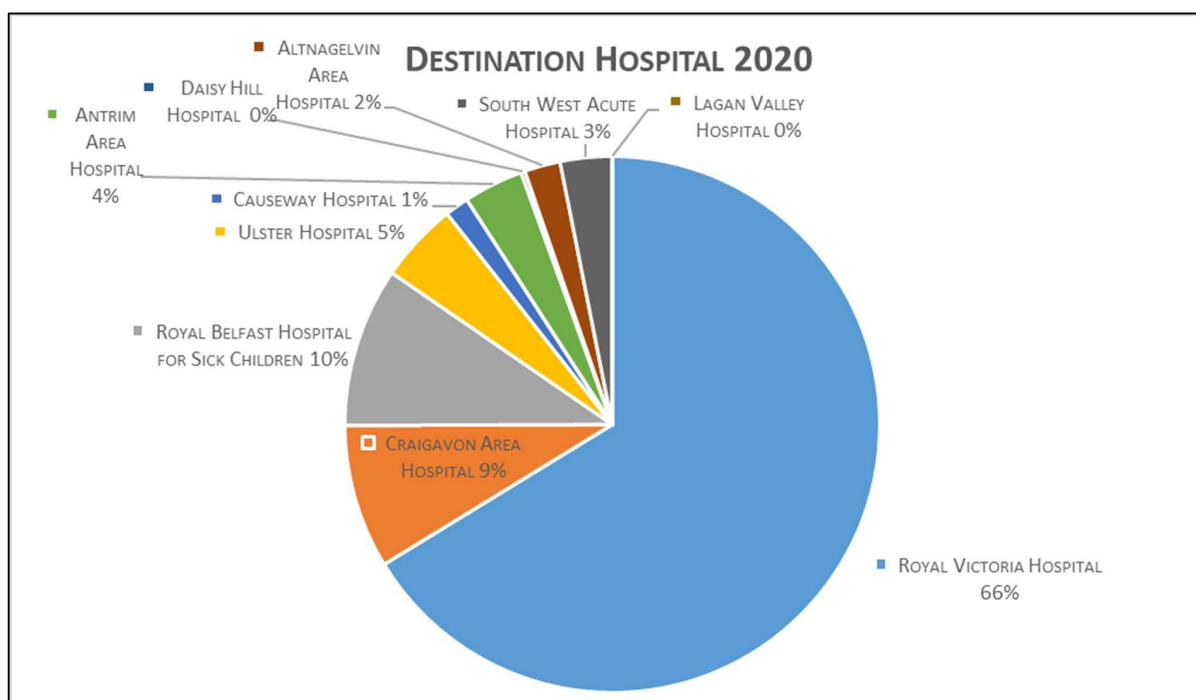
The deployment of the Helicopter (HM23) has accounted for 505 (71%) of the 721 missions responded to in the period April 2019 to March 2020 while the Rapid Response Vehicle (Delta 7) has accounted for 216 missions (29%).



HEMS arrived on scene to 528 (73%) of calls tasked resulting in a stand-down rate of 27% (193 calls), 13 of these stand down calls (0.01%) were aborted during this period due to weather or technical issues.



The top reasons for HEMS dispatch were Road Traffic Collisions (32%) and falls (23%). The HEMS team also started to respond to non-trauma calls where critical care interventions are required, which accounted for 93 (12%) of the calls during this period. During the period of April 2020 to March 2021, 418 patients were transported to hospital, of which 66% (275) were to the Royal Victoria Hospital. There are occasions where patients do not travel from scene to hospital, such as fatalities, minor injuries or discharged on scene.



Community Resuscitation

NIAS launched 'The Circuit' in February 2020, this is a National Defibrillator Network which enables Guardians of Automated External Defibrillators (AED) to reclaim their previously registered AED or to register newly purchased AEDs. AED registration enables staff in Control to direct a bystander to the closest AED in the event of an out of hospital cardiac arrest. There has been significant work undertaken in relation to AEDs, promoting best practice with organisations, individuals and partners across statutory, community, business and voluntary sectors.

Working in partnership with the Public Health Agency and Belfast Health and Social Care Trust over 200 Care Home staff and managers across Belfast received AED awareness training via zoom from the Community Resuscitation Team.

Unfortunately, due to the Covid-19 pandemic all of our Community First Responder (CFR) volunteers and GoodSAM responders were stood down for a number of months in 2020. Behind the scenes with minimal staff due to redeployment, the Community Resuscitation Team worked extremely hard to ensure that all CFR volunteers who wished to, received IPC E-learning and face to face assessments alongside their CPR and AED training. This enabled 250 volunteers across 16 Schemes to be reactivated from October 2020. GoodSAM was reinstated from October 2020.

Infection Prevention & Control

The Infection Prevention and Control (IPC) Service within NIAS was formally commenced in November 2019.

The NIAS IPC Service is part of a newly formed Directorate of Quality, Safety and Improvement (QSI) with key appointments to the Directorate including the Director for Quality, Safety and Improvement, Ms Lynne Charlton supported by a Lead IPC Nurse.

The period April 2020 to March 2021 represented a time of exceptional demand on the IPC Service as a direct consequence of Covid-19. It was extremely challenging to deliver any additional improvements beyond stabilising and ensuring the organisational IPC requirements to maintain the service were in place. The key achievements of the IPC Service out with Covid-19 delivered during this time include:

- Contribution to NIAS RQIA Quality Improvement Plan in respect of Improvement Notice IN00000 (E) 2 resulting in NIAS achieving compliance with this notice;
- Completion of IPC Education and Training Strategy and continued progress in relation to the Education and Training Improvement Plan. 348 Non Clinical Staff have completed IPC Level 1 E-learning and 268 Clinical Staff have completed Level 2 E-learning during this period;
- Formal full procurement of an electronic audit system (Doc Works) to facilitate monitoring of Infection Prevention & Control, Hygiene and Cleanliness standards and key performance indicators across the organisation for a 24 month contract period;
- Ongoing reporting of Infection Prevention & Control and Environmental Cleanliness Key Performance Indicators including station cleanliness, hand hygiene performance and IPC Education and Training to Trust Safety, Quality, Patient Experience and Performance Assurance Committee;
- Publication of IPC Newsletter (IPC Matters);
- Regional engagement of NIAS IPC service with professional bodies such as Infection Prevention Society (IPS) and the Northern Ireland IPC Lead Nurse forum;
- 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
- Development and roll out of the following policies/ procedures:

- Vehicle Patient Equipment Decontamination Manual - July 2020; and
- NIAS Incident/ Outbreak Policy - September 2020.

IPC Service Covid-19 Management

The Infection Prevention and Control service main focus during the year was ensuring staff and patients were protected from the risk of acquisition of or transmission of Covid-19. The Key achievements of the IPC Service through Covid-19 include the following:

- Guideline development, this work has contributed to the development of PHA Covid-19 and PHE Ambulance specific IPC guidance and the AACE Document Working Safely in Ambulance Non-Clinical Settings both of which have been adopted across all UK Ambulance Services;
- IPC and Emergency Planning developed an Operational Guidance document which contained all relevant information pertinent to the operational Covid-19 response. This colour coded document remains in place and is kept under review by the Emergency Planning Department and IPC;
- A Standard Operating Procedure for the Management of Outbreaks was developed by the IPCT and approved for use in January 2021 to support staff out of hours in relation outbreak management;
- Supporting decontamination by organising additional cleaning input for vehicles, stations and non-clinical contexts such as HQ;
- Communications, internal and external using various channels, supported with material for NIAS Covid-19 share point site;
- Delivering bespoke education sessions to NIAS staff such as EMDs. Advising on suitability of external training packages from NARU PPE training and supporting with dissemination of same to NIAS staff;
- Supporting and advising on PPE utilisation across the service and region, supporting with decision making in relation to PPE allocation and distribution across NIAS;
- Contribution to the development of FFP3 mask by a locally based company through expert opinion and advice which has secured supply of FFP3 masks and reduced the risk associated with the supply of these items;
- QSI Directorate led the swabbing and testing service with the ongoing provision of support with queries and the management of results, interfacing with NIAS HR, Occupational Health (OH) services and Regional Virology in relation to this;

- Supporting the regional programme of testing for Care Homes alongside Hospital Trusts. The NIAS swabbing team contributed to the testing of 1831 residents and 1001 staff;
- Set up NIAS contact tracing service. Service delivered by team of clinical staff 12 hours per day, 7day per week service;
- Roll out of temperature monitoring across all NIAS buildings and stations;
- IPC team alongside colleagues from the training team provided leadership and direction on the setting up and ongoing support of Fit Testing across NIAS. The IPC team provided support and direction regarding provision of Fit testing relative to available FFP3s;
- Providing support to external bodies such as St Johns Ambulance and NI Community Pharmacy Association;
- Providing input into NIAS Silver Command Group, NIAS Silver Trade Union Meetings and Operational daily huddles;
- Director of Quality, Safety and Improvement led the co-ordination of the NIAS Covid-19 staff vaccination programme alongside HSC Trust Director colleagues, with the IPC team supporting alongside the NIAS Covid-19 testing team and HR Advisors; and
- Leading on the management of all Covid-19 Outbreaks across the organisation, 26 outbreaks experienced from September 2020 to January 21, 200 staff cases of Covid-19 arising as a consequence and 143 close contacts associated with these outbreaks.

Quality Improvement

Whilst acknowledging the challenges of the pandemic, the Trust remains determined to ensure we continue with our strategy for building Quality Improvement capability and capacity, we have had over 20 staff complete the SQE Quality Improvement Programme to date and three who have gone on to a Level 3 qualification. The course helps with career development and skills needed to learn how to systematically improve areas of work. Six staff completed the course this year.

This has resulted in a comprehensive range of projects led by participants including:

- Early Intervention for Potential Frequent Callers;
- Improving the use of Capnography in the Pre-Hospital Setting;
- Nursing and Residential Triage Pilot;
- Improving Engagement of Schools in CPR Training;
- Pre-Hospital Management of Pain; and

- Implementing a Paediatric Early Warning Score.

The participants are from a range of roles from delivering direct patient care coupled with staff from our Emergency and Non-Emergency Ambulance Control, and support roles.

A member of staff successfully completed the Scottish Improvement Leader Programme (SCIL). This is a national quality improvement programme and the aim is to enable individuals design, develop and lead improvement projects, lead and generate support for change, provide expert QI support and advice in their organisations.

There are a range of successes to highlight in terms of the Trust's Quality Improvement work which was celebrated on World Quality Day on 12 November 2020:

- Improvement of Hygiene, Cleanliness and IPC highlighting the valuable contribution of our vehicle cleansing operatives;
- Delivery of RQIA Quality Improvement notice in regards to IPC; and
- Supporting the improvement agenda across the organisation with Category 1 Improvement Group.

Equality of Opportunity

Under s.75 of the NI Act 1998, the Trust is statutorily obliged to have due regard to the need to promote equality of opportunity and regard for the desirability of good relations between different groups. As a designated public authority, the Trust reports annually on these duties in an annual progress report to the Equality Commission for Northern Ireland.

While objectives and priorities during the reporting period continued to be structured under the Trust's existing equality scheme and action plan, Covid-19 had a significant impact on capacity, resources and context. Key services that address particular needs, such as translation services in Emergency Ambulance Control for 999 callers whose first language is not English, were maintained throughout the pandemic. Adapting to Covid-19 involved adopting a more agile approach to considering equality duties in the context of serious and shifting realities on a daily basis meaning. As part of the recovery agenda, the Trust has sought to capture the equality issues that arose from operational decision-making and consider the related implications.

Workforce

Supporting Our Staff

Health and Wellbeing 2020-21

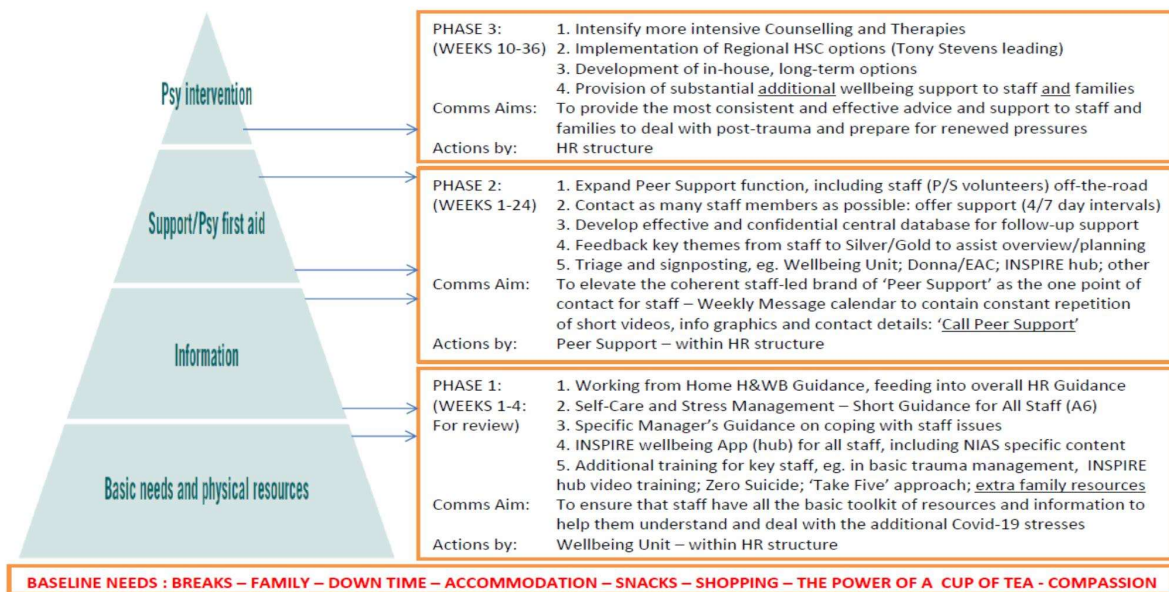
Since early in 2020 our staff have cared for people affected by the pandemic and have been impacted themselves in their own lives, therefore staff have experienced a double burden. Health and Social Care workforce wellbeing was identified as a key priority in the Kings Fund Report 'Covid-19 recovery and resilience'. NIAS staff responded to the HSC Covid-19 Wellbeing Survey that reported the healthcare workforce is displaying high rates of moderate to severe psychological wellbeing difficulties (HSC Covid-19 Wellbeing Survey, March 2021).

Evidence suggests that the impact is not just experienced by staff in patient facing roles but across the system, demanding an organisational approach. In working towards meeting the organisational aims of making NIAS the employer of choice and providing the best patient and service user care, actions to support staff wellbeing have been driven by the need to acknowledge that staff wellbeing is correlated directly with patient safety and patient care.

Staff Wellbeing and Peer Support

The effect and scale of the challenge presented to communities and the workforce as a consequence of Covid-19 has been unprecedented. Since April 2020, the support provided to staff has followed the regional HSC Framework developed and launched by the Minister to ensure a consistent and effective approach. The NIAS Covid-19 Strategy for Wellbeing (figure below) followed the key principles and the psychological response phases in the framework. It is worth noting that the HSC system has been fluctuating between anticipating peak, active stage in peak and recovery through the pandemic. As the system moved through recovery back to peak, the staff in the system may have not yet had the opportunity to recover.

COVID-19 STRATEGY (Peer Support and Wellbeing) – Commencing Week 1: Monday, APRIL 6, 2020



GRAPHIC: British Psychological Society – Guidance: The psychological needs of healthcare staff as a result of the Coronavirus pandemic (31.03.20) [NB. Timelines above are indicative of Phases, not prescriptive.]

Ensuring physical safety

Support hubs were established at four Emergency Departments across the region to provide practical food and water to enable staff to have some time out of PPE and to rehydrate, rest and re-energise.

Psychological Support

In line with the framework, NIAS staff have been able to access psychological helplines in the Trust area where they work or reside. The helplines were stood down briefly over the summer months and re-established in late October to reflect the growing demand for psychological support. As part of the regional workforce wellbeing work stream NIAS supported the development and distribution of a Covid-19 Staff Wellbeing survey.

Across HSC NIAS had the highest response rate (7.0%). The research aimed to improve understanding of how health and social care staff in Northern Ireland have been affected by the Covid-19 outbreak, and to check if the psychological supports provided by the Trusts are meeting staff wellbeing needs. NIAS will continue to contribute to and benefit from this work stream.

Wellbeing Calls and Peer Support

Wellbeing calls to staff offering psychological support and information continued from April 2020 up to July 2020. In line with a surge in demand for psychological support, this process was re-established in late October 2020. The group has made over 1,000 calls to staff this year. Peer support has continued to offer support to this process in addition to their core purpose, responding to the substantial non-Covid-19 based trauma demands across the organisation.

Enhanced psychological support

Within the framework, this is the provision of psychological interventions for those who require it at a time when they can engage with it. The wellbeing team have continued to promote the Inspire employee assistance service. This has included direct referral pathways from peer support to Inspire with the support of Occupational Health. Staff have also been encouraged to access the Inspire support hub. The Inspire Support Hub aims to broaden access and encourage prevention through online self-assessment, psychoeducation, digital intervention and escalation into appropriate services as required. Staff have been encouraged to access the hub using the NIAS secured pin and create an account personal to themselves.

Providing accessible and accurate information

Although the annual wellbeing calendar of events had been scaled back from April 2020 the wellbeing team continued to identify existing and emerging issues facing staff and provided quality assured, accurate information and support across NIAS communication platforms. Mental and emotional wellbeing was a theme addressed with the support of Inspire in the development of a NIAS specific guidance such as working from home guide.

Working From Home and Your Wellbeing

Given the current situation, you may be implementing a work-from-home policy. That means lots of us will be dealing with an unusual challenge: working from home for the first time, full time. With this in mind, we have created a handy guide to looking after your health and wellbeing at home.

- Start your day right**
Act like you are going into the office. The mental association you make between work and an office can make you more productive. Get started as you would on any other day.
- Get out and about**
Spending time outdoors or bringing nature into your everyday life can benefit both your mental and physical wellbeing. It can lift your mood, reduce your stress and anger, and increase relaxation.
- Maintain contact**
Try to make plans to chat with people or groups you'd normally speak with in person. Video and phone calls, instant messages and texts are all good ways of connecting during these uncertain times.
- Take regular breaks**
Don't let working from home compromise your need to step away and recharge. You should be taking breaks in the office and should have no problem going it at home.
- Establish boundaries**
Structure your days as if you are in work. Forget the fact that you are sitting in your own office or front room. Draw up a schedule to maintain focus.

This was created by Inspire Wellbeing

From Suicide Prevention day to World Mental Health week NIAS has worked with other Trusts in the promotion of the regional mental health and emotional wellbeing campaign - 'Working Together to Promote Mental Wellbeing'. The campaign, launched by the interim Mental Health Champion on World Suicide Prevention Day highlighted the 5 steps to wellbeing. NIAS used each week to promote internal sources of support such as peer support and encouraging staff to complete the psychological first aid training on HSC learning. A cohort of 32 paramedic students was among the staff who completed the training. This was also an opportunity to highlight external sources of support and information such as The Ambulance Staff Charity.

As the pandemic unfolded the wellbeing calls team have updated their signposting support and information to include areas of support such as domestic violence and alcohol dependency. This included a one page ambulance sector focused signposting information sheet for the NIAS induction information pack and an A6 staff support card. The card was printed and shared across NIAS teams and displayed on notice boards on station and at headquarters.



The team also provided information on caring during Covid-19 as part of Carers week. The focus on one staff members caring story received very positive feedback. NIAS staff also responded positively to receiving copies of the Man Manual supplied by the Men’s Health Forum.

Building Partnerships and Connections

NIAS/UNISON Health and Wellbeing Partnership

The Partnership focus is on staff job satisfaction, health and wellbeing, and interventions that involve actions to improve workplace relationships and respect; promote teamwork and better communications. The corresponding 2018 survey results were reflected in the NIAS corporate objective to engage with staff, identify priority areas for health and wellbeing and support staff in developing strategies and action plans to deliver on these.

Representatives from the partnership and NIAS health and wellbeing continued to meet during the year to focus on the existing survey results and emerging data on staff wellbeing including the organisational culture survey. This influenced planning for the next stage of staff engagement in the development of a health and wellbeing strategy. At March 2021, staff had been invited to attend focus groups to assist in the prioritisation of strategy actions across health and wellbeing and organisational culture.

As we go forward to 2021-22, interventions to support staff health and wellbeing must anticipate that only in the late recovery phase will we be able to see the full impact of the crisis on staff physically and psychologically. Planning how we support staff in the future through issues such as moral distress and staff burnout is in focus. Resources that support recovery include time off and a supportive work environment, reducing mental health stigma, access to training and education programmes and access to peer and psychological support are central to the development of a health and wellbeing strategy. The focus will be on the promotion of rest and reflection before we rebuild. One way of reflecting on experiences is through story telling. At the end of March 2021, expert facilitators have been engaged to support staff to craft and share stories.

Clinical Education and Training

The 2020-21 year proved to be very challenging for Clinical Education, due to the impact of the Covid-19 pandemic. The year was difficult for the Regional Ambulance Clinical Training Centre (RACTC), with significant changes in programme delivery and many additional mitigating measures implemented to manage these challenges.

Covid-19 very much shaped the way in which training was delivered. In the first wave special mitigation measures put in place included the segregation of cohorts to enable social distancing, moving elements of training on-line and the complete suspension of some programmes. Many of the education team were also re-deployed to various roles to aid with the Service-wide response to dealing with the pandemic. One particular casualty was the second cohort of the Paramedic Foundation degree, which was suspended for five months and the students redeployed to operations to aid with the service response to the pandemic.

Despite planned programmes being altered or suspended, a concerted effort was made by the Clinical Education Team to still deliver as much as possible under the challenging circumstances.

The table below summarises the substantial amount of training that was completed for main programmes. This is not exhaustive, as there was also a significant amount of education support delivered in Divisions, which varied during the year as the changing situation permitted.

Course	Description	Max. No. of Students per cohort	No. of Programmes / students
ACA	Prepare new Ambulance Care Attendants for the Patient Care Service tier.	24 per cohort	Completed 3 cohorts Total of 65 students
AAP	Prepares new Associate Ambulance Practitioners to work as Emergency Medical Technicians	24 per cohort	Completed 4 cohorts Total of 81 students.
Paramedic	Foundation Degree programme in partnership with Ulster University	48 per cohort	Completed 1 cohort Total 40 students.
Post Proficiency	Annual clinical updates.	N/A	3 Divisions Completed
Qualified Induction	Orientation for recruits who already hold Paramedic / EMT qualifications.	N/A	Completed 4 Courses 24 Paramedics 2 EMTs .
Ambulance Familiarisation	Special courses run for members of other emergency services to act as contingency drivers during pandemic	12 per cohort	Completed 2 courses Total of 23 trained

Good Attendance

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.

NIAS' sickness absence target for 2020-21, as agreed with the DoH, was to 'improve sick absence rates by 5% on 2019-20 levels'. The cumulative absence rate during 2019-20 was 10.49%, therefore the requirement in 2020-21 was to achieve an absence rate of 9.97%. The cumulative absence level at March 2020 was 8.00%. 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. To this end a programme of work has been established to develop a new framework for attendance management and Health and Wellbeing within the Trust. A review of our occupational health services was undertaken with a view to developing an improvement plan to ensure these fully meet organisational and workforce needs. During 2020-21 there was a strong focus on management of Covid-19 related absence. This included ensuring appropriate support and management of staff with underlying medical conditions and related risk assessment processes.

Throughout 2020-21 the efforts of the Good Attendance Team was in supporting the Trust's response to Covid-19 specifically in respect of the impact of Covid-19 on staff. NIAS were significantly involved in the Regional HSC Human Resources Cell, established to identify and agree workforce policy issues with the input of the Department of Health Clinical Advisory Cell and Occupational Health.

As a consequence of Covid-19 and the risk to our staff, particularly those employed in front-line operational roles, a total of 115 members of staff were identified as being vulnerable to serious illness. 39 of the 115 members of staff were required to remain at home in line with 'shielding' requirements. Following a risk assessment process, undertaken with the support of Occupational Health, the remaining 79 members of staff were either redeployed into an alternative role where it was considered safe for them to do so, or they remained at home where the risk to their health was determined to be too high for them to enter the work environment. In line with Regional HSC requirements, staff absence due to Covid-19 (self-symptomatic and self-isolation) was recorded and reported separately to sickness absence.

Violence & Aggression

Unfortunately, incidents of violence and aggression continue to increase. The Management of Aggression Working Group (reporting to Health and Safety Committee) have developed a Violence Prevention and Reduction Strategy which aims to identify and respond to incidents so that staff feel that reporting is worthwhile. It will ensure that staff are central to the process, and ensure adequate support for those engaging with the criminal justice system. It will also aim to raise the public's awareness of the issues, along with the action that will be taken.

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; and
- Incident management, including Serious Adverse Incidents.

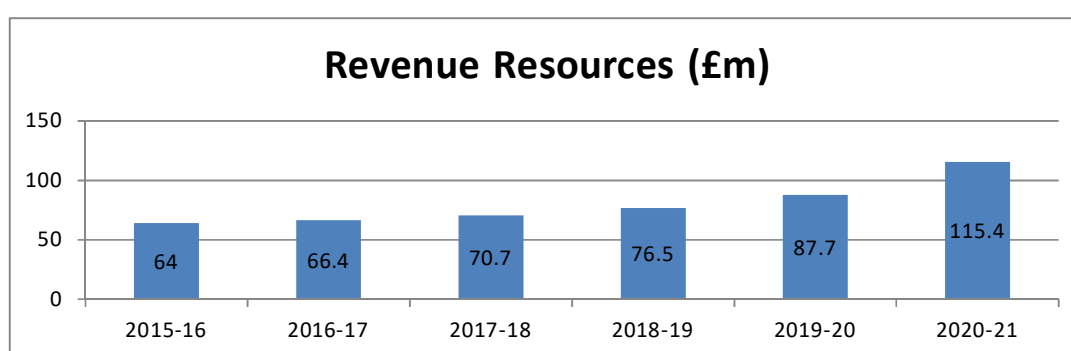
In addition, the Trust faced exceptional challenges in response to the Covid-19 pandemic. This required significant efforts to maintain essential services and changed working practices to provide a resilient and measured response to the pandemic.

These challenges will continue into 2021-22 and the Trust continues to work to ensure that services are maintained within a framework that ensures good governance, quality and safety.

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.

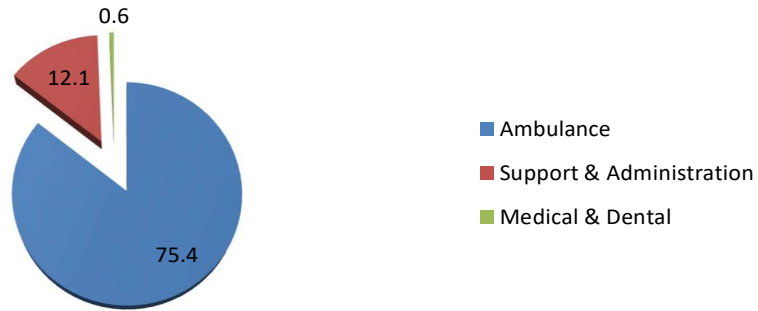


The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. The increase in 2020-21 is due to a number of supported developments, for example continued investment 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 significant additional allocations to support the response to Covid-19.

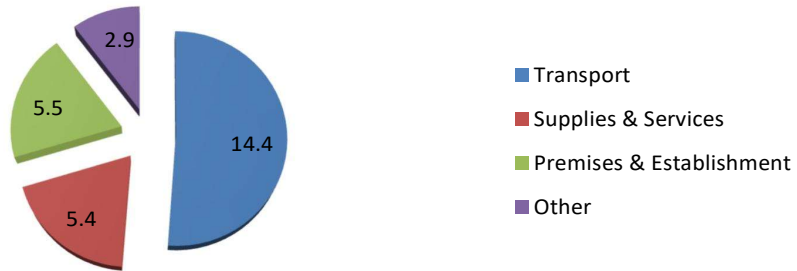
Revenue Expenditure

These resources are applied to provide the full range of services provided by NIAS. £88.1m (76%) 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 £28.2m is largely made up of the costs of Voluntary and Private Ambulance Services, running the ambulance fleet, clinical and non-clinical services and supplies and premises and establishment costs. The breakdown of expenditure between these areas in 2020-21 is shown below.

Revenue Resources Applied - Pay (£m)



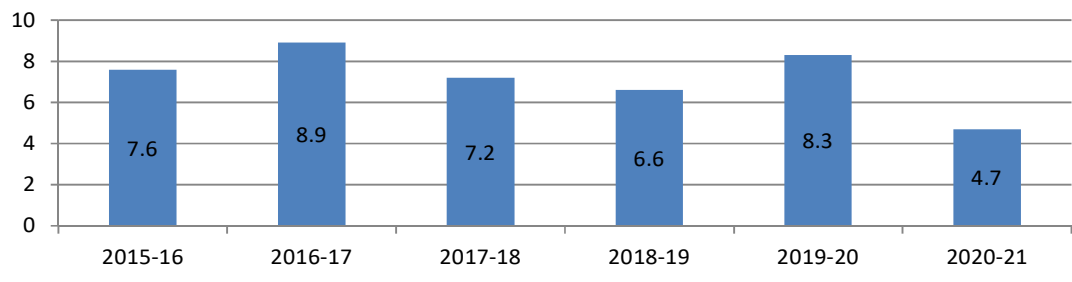
Revenue Resources Applied - Non Pay (£m)



Capital Resources

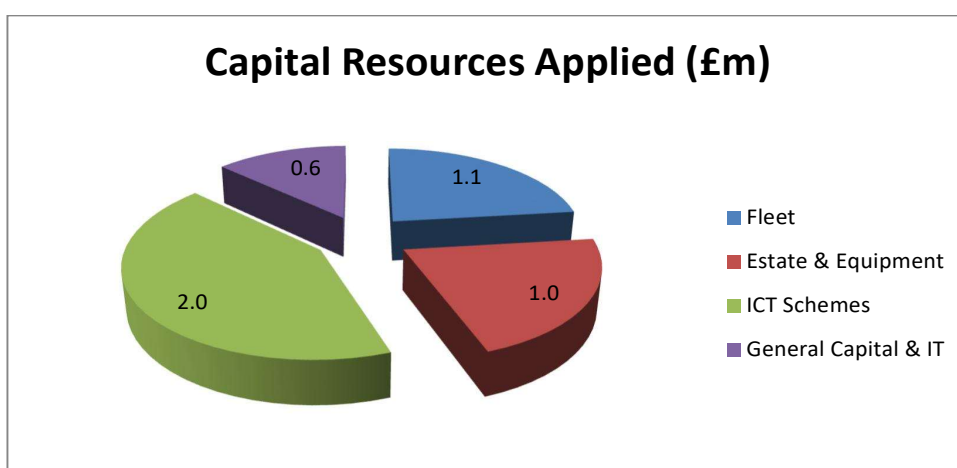
The Department of Health (DoH) provide capital resources to the Trust through the Capital Resource Limit. This is based upon a number of factors, including overall resources available and the prioritisation of schemes across all Health and Social Care bodies. The total capital allocations made to the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

Capital Resources (£m)



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 £4.7m expenditure in 2020-21 between these areas is shown below. Expenditure on fleet replacement was limited compared to previous years, however the Trust was able to take forward significant improvements to the ambulance estate and ICT infrastructure.

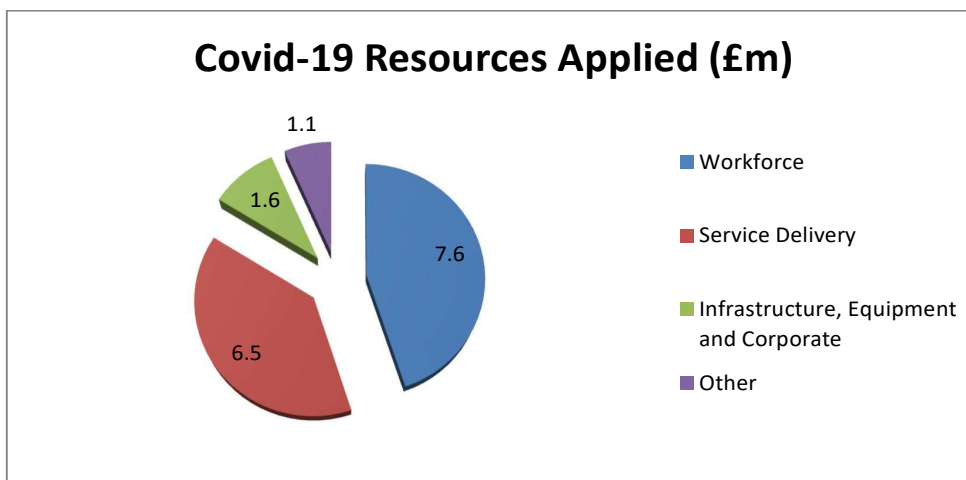


Covid-19 Expenditure

The Northern Ireland Executive and the Department of Health have undertaken major programmes of work to respond to the Covid-19 pandemic. The Trust worked collaboratively with multi-agency partners throughout the period of the pandemic to put in place a range of measures in order to protect the health of the people of Northern Ireland, to protect staff in the context of the Covid-19 emergency, to ensure that local services were maintained as far as possible and that enhanced arrangements were in place during this major event.

There was extensive engagement with other HSC organisations and HSCB/DoH in planning to meet the response to Covid-19 and identify all additional expenditure related to the response.

Included in the revenue resources outlined above is significant revenue financial support from HSCB/DoH totaling £16.8m specifically for the response to Covid-19. This was applied across a range of areas shown below.



Workforce included additional staff costs for ambulance provision, overtime, food and accommodation for staff and also vehicle cleaning. Service delivery related to the additional provision of Voluntary and Private Ambulance Services. Infrastructure, Equipment and Corporate includes additional estates related costs, personal protective equipment and cleaning of premises, vehicles and equipment. Other costs are largely in relation to funds to support the Helicopter Emergency Medical Service (HEMS).

Part of the capital resources received by the Trust included specific capital resources under Covid-19 of £2m to support the IT and Information Communications and Technology infrastructure and also for equipment.

In addition to these specific Covid-19 resources, much of the efforts and resources of the Trust were focused on the response to the pandemic. Where normal services could not be provided, these resources both physical and financial were redeployed to support the Covid-19 response. The Trust also benefitted from support, donations and gifts from charities, suppliers and the public during the year.

The impact of Covid-19 was felt most acutely during this financial year, though it will remain an issue in 2021-22 and beyond. The response could not have been provided without the support of HSCB/DoH, colleagues across the Health and Social Care system, staff, volunteers, charities, suppliers, patients and the public.

The Trust did not incur any significant additional costs in respect of the EU Exit.

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. For the first time in a number of years, both the 70% and 95% targets have been achieved. The Trust will continue with efforts to maintain this level of performance in 2021-22.

	2021		2020	
	Number	Value £000s	Number	Value £000s
-				
Total bills paid	33,187	61,163	29,092	50,365
Total bills paid within 30 days	32,016	57,733	27,468	46,347
% of bills paid within 30 days	96.5%	94.4%	94.4%	92.0%
Total bills paid within 10 days	27,631	52,754	21,044	39,464
% of bills paid within 10 days	83.3%	86.3%	72.3%	78.4%

The Trust paid no compensation or interest as a result of payments being paid late during the financial year (2020: £nil).

Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2020-21 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 £122 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 £2.6m million were required from NIAS for the 2020-21 financial year. This savings target was achieved through a

range of non-recurrent measures and support from HSCB. 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 DoH and HSCB, the Trust also delivered a significant programme of training as well as the Trust's response to Covid-19. Overall, the Trust delivered a small surplus of £12k.

The Trust also benefited from £4.668 million of capital resources. This included the replacement of some ambulance vehicles and investment in estate and information and communications technology that is more and more an integral part of modern healthcare delivery. Cumulative capital expenditure for the year was £4.664m, which represents an underspend of £3k.

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 continue have financial implications for the Trust. There will be ongoing requirements to deliver cash releasing efficiency savings in 2021-22 and additionally, some resources provided non-recurrently during 2020-21 will need to be reviewed in 2021-22. Levels of capital investment will also need to be maintained in order to maintain fleet, estate and technology to appropriate standards. The financial impact of Covid-19 will also be an issue beyond the current year.

The Trust is grateful for the support of the HSCB and DoH in securing the levels of investment in the ambulance service in 2020-21 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 Strategy

The Trust launched its Fleet Strategy covering the period to 2025. This strategy is based on preparing for the future and how NIAS will plan for the next generation of vehicles. The Trust was successful in having a five year fleet replacement Business Case approved by the Department of Health.

The Impact of Our Fleet

The Trust continues to invest in its fleet and equipment. This investment will allow NIAS to reduce current vehicle emissions through the use of modern low emission vehicles, utilising additional renewable energy sources such as solar and fitment of specialist technologies. Whilst the Trust continues to look at ways to reduce emissions the drivers for change continue to increase as the UK government, the Northern Ireland Assembly and the NHS set out clear targets to reduce vehicle emissions. These initiatives include:

- The Department of Transport Strategy “The Road to Zero” will see the sale of new diesel or petrol vehicles banned in the UK from 2030;
- The Northern Ireland Climate Change Bill. Transport being a specific objective; and

- Delivering a net zero NHS. This states 90% of the NHS fleet to be Low, Ultra low or Zero emission vehicles by 2028.

The automotive industry continues to innovate and expand the types of low and zero emission vehicles available. These include hybrid vehicles, electric vehicles and more recently hydrogen powered vehicles.

With these vehicles becoming more widely available NIAS continues to look at suitable vehicles for use as response vehicles however due to the environment that our vehicle fleet operate in and the specialist types of vehicle we use we must ensure we only introduce vehicles that are fit of the role that they must perform in NIAS.

Next Generation of Fleet

As stated previously vehicle manufacturers continues to innovate. This has been in part due to the UK government increasing the number of low and ultra-low emission zones and banning the sale of new diesel or petrol vehicles in the UK from 2030. This is a relatively short period in the automotive industry and as such the majority of vehicle manufacturers will be focusing on high volume products such as basic cars and vans with the more specialist vehicle requirements such as ambulances not being their priority.

This creates a number of issues for NIAS and other ambulances Trusts as the range of suitable vehicles will continue to reduce. To ensure we have suitable vehicles in the future, during the year NIAS has been an active member of the National Ambulance Strategic Fleet Group, who are now proactively involved with vehicle manufacturers and specialist builders to design the next generation of ambulances. Currently the group is involved in the following projects:

- Ford UK Project to build a lightweight ambulance based on a Ford Transit van;
- Fiat Ducato Electric ambulance; and
- Mellor coachwork building a hydrogen powered ambulance.

Estates

Environmental Impact

In line with the Sustainable Development Strategy 2016-2020, the Trust has undertaken joint procurement processes along with the five 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 six 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.
- 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 has participated in this CAG and the new contract came on line in April 2021 due to it being delayed by Covid-19; and
- NIAS 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.

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;
- New LED light fittings and energy efficient water heaters installed as part of the sluice project;
- New LED lighting fittings installed in Ardoyne Garage resulting in improved lighting and a 25% saving on electricity costs for this area;
- New external floodlights installed at Ardoyne station with a saving of 75% in electricity costs for this area;

- New LED light fittings installed in Broadway covered area, resulting in a reduction of 50% in the quantity of light fittings. This has improved the lighting levels in both the workshop and garage areas with a combined saving of 80% on electrical costs for lighting these areas;
- A new programme of boiler replacements with new high efficiency boilers being installed in Antrim, Altnagelvin, Foyle Villa, Ardoyne & the RMC buildings is ongoing which will produce significant cost savings on both fuel oil, gas and electricity;
- Upgraded Building Management control systems are being installed to existing control system in HQ, Foyle Villa, Antrim and RMC. These will provide significant improvements to the monitoring and control of the existing heating within these buildings;
- Remedial works to the heating system in Ballymena to improve the efficiency of the system;
- Refurbishment of the Biomass boiler at Ballymena leading to reduced costs; and
- The new modular building currently being installed adjacent to HQ will be fitted with 100% LED light fittings, with energy efficient cooling using heat pump and energy recovery systems.

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.

Principal Risks and Uncertainties

The Trust continues to manage the principal risks relating to corporate performance in line with our risk management policies, strategy and governance structures. NIAS complies with Department of Health guidance and assurance processes regarding the identification and management of risk.

During the 2020-21 year, the Trust re-configured its governance framework with the intention of increasing capacity within the committee structure to enhance the identification and management of risk. This development is still in progress and has been carefully planned to ensure that NIAS Trust Board and the effectiveness of the Committee structure is amplified. The current arrangement provides assurance through the Audit Committee; the Safety, Quality, Patient Experience and Performance Committee and the People, Finance and Organisational Development Committee with subsequent reporting to the NIAS Trust Board.

The Trust's Board Assurance Framework template has been assessed 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; currently these are reported to Safety, Quality, Patient Experience and Performance 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, pages 90 to 100).

A handwritten signature in black ink, appearing to read 'M. Bloomfield', with a stylized flourish at the end.

Mr Michael Bloomfield

Chief Executive

24 June 2021

ACCOUNTABILITY REPORT

Overview

The purpose of the Accountability Report is to meet key accountability requirements to the Northern Ireland Assembly. The report contains three sections:

- the Governance Report;
- the Remuneration and Staff Report; and
- the Accountability and Audit Report.

The purpose of the Governance Report is to explain the composition and organisation of the Trust's governance structures and how these support the achievement of the Trust's objectives.

The Remuneration and Staff Report sets out the Trust's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors. In addition, the report provides details on overall staff numbers, composition and associated costs.

The Accountability and Audit Report brings together some key financial accountability documents within the annual accounts. This report includes:

- a statement of compliance with regularity of expenditure guidance;
- a statement of losses and special payments recognised in the year; and
- the external auditor's certificate and audit opinion on the financial statements.

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 with arrangements for public meetings published in the local press and the Trust website to encourage public attendance. This year saw the introduction of virtual meetings to ensure governance and assurance duties could be maintained and performed safely and regularly whilst the organisation managed unprecedented operational challenges.

Within our current governance structure configuration, Non-Executive Directors form the membership of the four Trust Board Committees: the Remuneration Committee, the Audit Committee, the Safety, Quality, Patient Experience and Performance Committee and the People, Finance and Organisational Development Committee.

Whilst the authority and duties within each committee are currently in transition, each committee's broad remit is outlined below:

- 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 principle and associated risks;
- The Safety, Quality, Patient Experience and Performance Committee provides assurance that adequate systems and processes are in place for the delivery of high quality patient care that is safe, effective and patient focused; and
- The People, Finance and Organisational Development Committee provides assurance that all issues relating to Human Resources and Finance to deliver the Trust's strategic, and corporate plans and standards are effectively managed and regularly reviewed.

Trust Board and Committee Record of Attendance

Member	Designation	Trust Board	Audit Committee	Safety Committee	Remuneration Committee	People Committee (est. 12/20)
Mrs Nicole Lappin	Chair	8 out of 8	1 out of 4*	1 out of 4*	2 out of 2	1 out of 1
Mr Dale Ashford	Non-Executive Director	7 out of 8	4 out of 4	5 out of 5	-	-
Mr William Abraham	Non-Executive Director	8 out of 8	4 out of 4	4 out of 5	-	-
Mr Trevor Haslett	Non-Executive Director	8 out of 8	-	5 out of 5	2 out of 2	-
Mr Alan Cardwell	Non-Executive Director (up until 11 February 2021)	3 out of 8	1 out of 4	-	-	0 out of 1
Mr Jim Dennison	Non-Executive Director	8 out of 8	-	-	2 out of 2	1 out of 1
Mr Michael Bloomfield	Chief Executive	8 out of 8	4 out of 4*	5 out of 5*	2 out of 2*	1 out of 1*
Ms Michelle Lemon	Interim Director of Human Resources and Corporate Services	7 out of 8	3 out of 4*	5 out of 5*	1 out of 2*	1 out of 1*
Dr Nigel Ruddell	Medical Director	7 out of 8	3 out of 4*	5 out of 5	-	-
Ms Rosie Byrne	Director of Operations (from 1 October 2020)	4 out of 8	-	2 out of 5*	-	-
Mr Robert Sowney	Interim Director of Operations (up until 30 September 2020)	3 out of 8	2 out of 4*	4 out of 5 (2 as Clinical Adviser)	-	-
Mr Paul Nicholson	Interim Director of Finance	8 out of 8	4 out of 4	5 out of 5	-	1 out of 1*
Mr Brian McNeill	CRM Programme Director	8 out of 8	1 out of 4*	5 out of 5	-	-
Ms Lynne Charlton	Director of Quality, Safety & Improvement	8 out of 8	2 out of 4*	5 out of 5	-	1 out of 1*
Ms Roisin O'Hara	Programme Director – Strategic Workforce Planning	8 out of 8	2 out of 4*	4 out of 5	-	-
Ms Maxine Paterson	Director of Planning, Performance & Corporate Services	6 out of 8	2 out of 4*	4 out of 5	-	1 out of 1*
*Not a Committee member						

Interests Held by Board Members

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

Personal Data Related Incidents

The Trust is not aware of any reportable data breaches or any significant personal data related incidents in 2020-21. A cyber security incident took place at Queen's University Belfast (QUB) in February 2021. As the HSC has multiple contractual interactions with QUB, some concerning personal information, the HSC technology teams, with the backing of the HSC SIRO's, took a number of actions to reduce potential disruption to HSC services, and continue to liaise with QUB on the impact of the cyber incident.

Statement of Disclosure to Auditors

The executive and senior management of the Trust, along with the Director of Finance have the responsibility for the preparation of the annual report and accounts. They have provided the auditors with the relevant information and documents required for the completion of the audit. The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office (NIAO).

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.

Fees Paid to Northern Ireland Audit Office

The notional cost of the audit for the year ending 31 March 2021 which pertained solely to the audit of the accounts is £29,900 (2020: £29,100) made up as follows, public funds £27,800 and Charitable Trust Funds £2,100. In addition, during the year the Trust received services from the NIAO to the value of £1,244 in respect of the National Fraud Initiative 2020-21 exercise (2020: £nil). No other audit or non-audit services were provided by NIAO to the Trust during the financial year (2020: 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, Statement of Financial Position 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 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 Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on the going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

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.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Non-Executive Directors' Report

'Never in the field of human conflict has so much been owed by so many to so few'¹

Who would have thought almost 80 years later, those words could be used in another airborne battle, this time, against an invisible enemy. The sheer spirit and determination to win the war against Covid-19 shown by NHS staff, and in particular our own NIAS colleagues, has been truly immense and humbling. For what seemed months on end, the sight of media reports and visual images covering the pandemic will forever be etched on our minds along with the tragic loss of life. The Non-Executive Directors (NEDs) would like to record once again their deep appreciation for the dedication displayed by all management and staff in the NIAS, particularly those on the front line.

To say it has been an unusual year would be an understatement, and in spite of the demands of Covid-19, significant progress has been made in a number of areas, already outlined in the Chair and CEO's foreword to this Annual Report. Trust Board meetings have been held by Zoom, which has worked well, together with Board Committees, which are chaired by NEDs and where the agenda and reporting structures have changed to reflect a new focus and emphasis. The old Assurance Committee has been replaced by the Safety, Quality, Patient Experience and Performance Committee. Although the title is fairly self-explanatory, in addition to covering previous topics such as Risk Management, Governance, and Performance, specific areas such as Quality Improvement and Patient Experience have been given special importance. This Committee's work is supported by independent Senior Clinical Advisor, Robert Sowney.

The work of Board Committees is under review with a new People, Finance and Organisational Development Committee established in-year. As the title suggests, this will be the forum for looking specifically at HR issues such as staff health and wellbeing. This always was an important area for NIAS along with organisational culture and none more so as we deal with the personal sacrifices and trauma experienced by staff as a result of dealing with the aftermath of the pandemic. The remaining Board Committees of Audit and Remuneration remain basically unchanged although a review of the Audit Committee function is being supported by independent Audit Committee Advisor, Lesley Mitchell.

¹ Churchill's speech to The House of Commons, August 20, 1940

One NED, Alan Cardwell, who retired in-year made a tremendous contribution to the work of Board and the Committees he attended. Mention should also be made of the fact that NIAS supported the Boardroom Apprentice initiative. Last year, Sarah Sellars was the NIAS Apprentice for 12 months before Anne Quirk was appointed this year.

NEDs are appointed by the Health Minister, after a rigorous selection process and their role is essentially to use their experience and skills to ensure NIAS is managed in compliance with the 'Three Es' of economy, efficiency and effectiveness, on the Department's behalf, through both constructive challenge and supporting the Senior Management Team. Continuous improvement is vital for any private or public sector organisation and over the last year, notwithstanding the demands placed on the organisation by Covid-19, the overwhelming opinion of the NEDs would be that NIAS is heading in the right direction. As NEDs we noted that, in 2020-21 NIAS received an overall limited assurance rating from Internal Audit. We recognise that this arises from the proactive approach taken by the Senior Management Team to address long standing issues which have been highlighted through individual Internal Audit Reports. We support this approach and will continue to monitor the work being carried out here and anticipate seeing positive developments throughout 2021-22 which will lead to an overall satisfactory rating from Internal Audit.

This opinion is based on regular Board and Committee meetings, which are the main opportunities for the NEDs to monitor progress against how NIAS, for example, is meeting the road map set out in the NIAS Strategic Plan **Caring today, planning for tomorrow – Our Strategy to Transform: 2020 - 2026**

Having an annual report with an opening quote from Churchill may seem unusual, but what about finishing the report by quoting Morgan Freeman, the Hollywood actor. He has a simple life mantra '...that everyone should have a dream because without one, there is no life.' Be it a dream, mission or target in life, a plan is needed to achieve your aims. Whether in your professional or personal life, the NIAS family is here to help staff achieve that dream and fulfil their potential, and we can, if we deliver our transformational strategy.

That's the challenge the NEDs would ask staff to think about, to make that vision a reality, so that NIAS will be recognised as having an employment culture that is safe, open and transparent; where opportunities exist for all levels of staff and we move NIAS to being an employer of choice and a great place to work.

Governance Statement 2020-21

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.

The Trust Board have been engaged in an exercise to enhance the corporate governance framework by creating additional capacity to provide a robust system of internal governance that supports the achievement of the organisation's policies, aims and objectives.

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, a Safety, Quality, Patient Experience and Performance Committee, a People, Finance and Organisational Development 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 2020-21.

The Safety, Quality, Patient Experience and Performance Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The Safety,

Quality, Patient Experience and Performance Committee met on five occasions during the year. The terms of reference of the Safety, Quality, Patient Experience and Performance Committee require it to meet not less than three times a year. The Committee fulfilled the requirements of its terms of reference during 2020-21.

The People, Finance and Organisation Development Committee was newly established in December 2020 and is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The People, Finance and Organisation Development Committee met on one occasion during the year.

The Remuneration Committee is chaired by the Chair of the Trust Board and membership is comprised of Non-Executive Directors only. The Remuneration Committee met on two occasions during the year. The Remuneration Committee's primary role is to advise the Board about appropriate remuneration and terms of service for the Chief Executive and Executive Directors employed by the Trust. The Remuneration Committee fulfilled the requirements of its terms of reference during 2020-21.

The Trust Board and Committee Record of Attendance is shown on page 64 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.

As a direct result of the escalating pandemic, all meetings were moved to a virtual arena during 2020-21.

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.

In line with Department of Health direction, in June 2020, the Trust Delivery Plan approval process for all organisations was suspended due to the impact from Covid-19. NIAS was asked to submit its corporate plan to ensure actions were consistent with Ministerial priorities.

Subsequently in March 2021, a further direction from the Department of Health outlined a review and roll forward approach of 2020-21 plans with no formal Departmental approval process rather sharing revised plans for information.

During 2020-21, the Trust sought to implement the key enablers from the new strategy 'Caring today, planning for tomorrow - Our Strategy to Transform: 2020-2026. This is closely aligned to the Department of Health's "Health and Wellbeing 2026 – Delivering Together" document. Our strategy 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.

Despite the impact of the pandemic NIAS were able to implement 57% of key actions to provide that foundation on which to build the resilience and transformation agenda required to meet the ambition of our plans. This has been coupled with an agenda to support the HSC in the stabilisation of services impacted by the Covid-19 and the subsequent rebuilding and re-configuration of that supporting structure.

During 2020-21, NIAS has been actively engaged with other ambulance services across the UK and Ireland in the development of plans to support the embedding best practice such as

business continuity and emergency planning and 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 a Safety, Quality, Patient Experience and Performance Committee, which is a committee of the Board, and is responsible for overseeing all aspects of risk management across the organisation. The Safety, Quality, Patient Experience and Performance 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 Director of Planning, Performance and Corporate Services 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 Board refers to the corporate risk management policy and strategy which 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. Each significant risk will be assessed individually when deciding whether it is within the Trust's risk appetite (tolerable), or whether additional controls (terminate, treat or transfer) are required. The following risk appetite principles are applied.

- Appetite for risks relating to patient safety and employee health and safety is very low, with controls required to reduce the risks so far as is reasonably practicable;
- Appetite for risks relating to regulatory compliance, fraud, and information governance is also low, requiring appropriate risk controls;
- Appetite for risks to non-critical functions and services is higher, whilst taking into account any potential impact on any strategic/business objectives; and

- Approach to risk management is designed to encourage and promote innovation and continual progress, and not to stifle or hinder growth and development, and NIAS appetite for risks to its strategic and/or directorate objectives should reflect this.

Each risk is 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. The risk management processes have been in place throughout the whole financial year and up to the date of approval of the annual report and accounts.

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 2020-21 include: the impact of Covid-19 across Operations and Training programmes. Staffing to support Clinical Support Desk, the management of Independent Ambulance Sector resources and the Trusts' arrangements to manage Safeguarding. The final risk is in regards to the Trusts ability to attract and retain suitably qualified staff.

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 Safety, Quality, Patient Experience and Performance Committee and Trust Board on a rotational basis.

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 refreshed in 2019 and is now incorporated with governance training in the induction provided to all new staff. The Risk Manager co-ordinates and adopts best practice with the HSC Trusts.

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 Safety, Quality, Patient Experience and Performance Committee and the Trust Board.

5. Information Governance

In NIAS, information governance is the framework of legislation and best practice guidance associated to the UK General Data Protection Regulation (UKGDPR)/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:

- To respond effectively to emergencies;
- To ensure that non-emergency patients are taken to hospital appointments;
- To ensure continuity of care for patient we are treating;
- To support clinical research; and
- To support emergency planning.

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 change 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 2020-21, the Trust did not refer any information governance data breaches to the ICO however, a cyber security incident took place at Queen's University Belfast (QUB) in February 2021. As the HSC has multiple contractual interactions with QUB, some concerning personal information, the HSC technology teams, with the backing of the HSC SIRO's, took a number of actions to reduce potential disruption to HSC services, and continue to liaise with QUB on the impact of the cyber incident.

The impact on the HSC is being fully investigated, and there may be a financial risk in relation to possible future liability, for potential claims for loss of personal data. As the breach occurred in a third party's systems the potential for liability is unclear and any financial impact is unquantifiable at present.

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.

NIAS continue to work with Internal Audit to test compliance with the National Cyber Security Centre (NCSC) Ten Steps to Cyber Security. In 2020-21, NIAS has focused on developing the capability to manage network security. 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 this was 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 impact that Coronavirus has had, and continues to have on NIAS remains centred on our emergency call volume, and our ability, as an organisation, to respond to that demand considering the pronounced sustained loss of staff resources, due to illness and welfare concerns. In addition, the organisation has had to manage external variables such as 'winter pressures' that annually put additional demands upon the Trust and this period fell within the second and third surges in coronavirus infections.

NIAS began to review the Influenza Plan and business continuity arrangements in January 2020 following the initial outbreak of Coronavirus. The Influenza Plan was updated and business continuity arrangements were refined after a period of assessment. A number of table top exercises were also conducted across the Trust to test the effectiveness of communication, the robustness of contingency plans and the efficacy of the Command and Control structures. Surge plans that were developed in the early stages of the pandemic have subsequently been revised to take advantage of organisational and departmental learning as detailed in the NIAS Learning from Covid-19: A summary Report that was reviewed by Trust Board in October 2020.

First wave: Coronavirus was declared a global pandemic on 11th March 2020, with the UK going into lockdown on the 24th March 2020. NIAS set up command and control structures on 11th March 2020 to aid in the management of staff and information in these early stages. On 26th March 2020, NIAS began swabbing our own staff and family members for coronavirus. On 1st April 2020, NIAS opened a new Control facility ahead of schedule which facilitated the social distancing of our Emergency Ambulance Control room staff and which increased our resilience around call taking, call prioritising and ambulance dispatch; identified core functions. On 8th April 2020, NIAS Hazardous Area Response Team (HART) began a training programme with the Police Service of Northern Ireland, a multiagency effort designed at increasing our operational and specialist response resilience.

During the first wave, the number of Coronavirus infections within Northern Ireland and the UK rose steadily until reaching a peak in April 2020, after which numbers gradually decreased. On 26th May 2020, Northern Ireland was the first UK region to register zero deaths from coronavirus. On 13th May 2020, NIAS began a strategy to assist in the swabbing of 1,001 staff and 1,831 residents within Nursing Homes. During this time, NIAS implemented business

continuity and modified our services to protect our core functions, ensuring that we continued to deliver 'essentials of life' services despite the potential for disruption posed by the pandemic.

From May 2020, in tandem with our ongoing response phase, NIAS began to consider our recovery strategy and a Recovery Co-ordination Group was set up to manage our return to provision of all services. The Trust experienced moderate pressures in the first wave, our reduction in capacity due to staff sickness and isolation protocols was matched by a decrease in Non-Covid-19 demand as evidenced through our call volumes therefore our capability to deliver services was maintained.

Second wave: Increasing numbers of infections began to be reported in September 2020 during which time the Northern Ireland (NI) Executive imposed restrictions in certain geographical areas of concern. NIAS began contact tracing our own staff on 26th September 2020 and reinstated our command and control structures on 30th September 2020. Numbers of infections within the province continued to rise; on 9th October 2020, the UK reported three times more people receiving a positive test than at the peak in April, with Northern Ireland seeing one of the highest rises in infection rates in the UK, a clear indication that Northern Ireland was experiencing a second wave of coronavirus infections. On 14th October 2020, the NI Executive announced a new 'circuit breaker' lockdown effective from Friday 16th October 2020.

Infection rates continued to rise until mid-November and saw a temporary lull before beginning to rise again throughout December. During this second wave, NIAS did not experience the same reduction in demand as experienced in the first wave and demand continued to escalate coupled with seasonal 'winter pressures' which was clearly evidenced right across the Health & Social Care system

A new variant of the virus (VUI-202012/01) was identified as transmitting more easily than other variants which may have exacerbated the impact from the third wave experienced by NIAS in terms of demand and staff abstractions. In the period from 14th December 2020 to 17th January 2021, NIAS entered REAP 4, the highest level in our Resource Escalation Action Plan (REAP). This indicated that the Trust was experiencing 'extreme' pressures due to staff absence and excessively long handover times at hospitals, which, coupled with the impact of increasing demand on the rest of Health and Social Care adversely affected service delivery. In particular, excessively long handover times at hospitals impacted NIAS staff and patient's welfare, as both our Accident and Emergency Tier and Patient Care Service

endeavoured to manage patients' needs for protracted periods of time in the back of ambulance vehicles.

Following a challenging Christmas period, the number of positive coronavirus cases began to steadily decline through January 2021. By 18th January 2021, a reassessment of the Trust's REAP level indicated that pressures upon the Trust had decreased from level 4, 'Extreme' to level 3, 'Severe' and this reduced further to level 2, 'Moderate' pressure by 25th January 2021, and in March 2021 has remained at REAP Level 2.

There is nothing to suggest that any additional waves of the pandemic will be carbon copies of those we have already experienced, so as an organisation it is imperative that we maximise key areas of learning from the management of Covid-19 to ensure we remain flexible, and have the agility to stand up escalation arrangements at short notice should they be required.

Until that time we remain focused on developing an infrastructure for recovery and rebuilding our services in conjunction with our HSC colleagues. NIAS remains committed to delivering safe and effective care for our clients and patients. As a result, some patients may continue to wait longer than we would like. In accordance with the Regional Rebuilding Management Board, chaired by the Permanent Secretary for Health, the process of rebuild for all Trusts, including NIAS, will be guided by the following five principles:

- **Principle 1:** We de-escalate ICU as a region, informed by demand modelling and staffing availability;
- **Principle 2:** Staff are afforded an opportunity to take annual leave before assuming 'normal' duties;
- **Principle 3:** Elective Care rebuild must reflect regional prioritisation to ensure that those most in clinical need, regardless of place of residence, are prioritised (short notice cancellations may result in the scheduling of routine patients to avoid the loss of theatre capacity);
- **Principle 4:** All Trusts should seek to develop green pathways and schedule theatre lists 2-3 weeks in advance. The aim will be, for any given staffing availability, to maximise theatre throughput; and
- **Principle 5:** The Nightingale facilities should be prioritised for de-escalation to increase regional complex surgery capacity as quickly as possible.

In accordance with these principles, NIAS will continue to work together with our partners across Northern Ireland to implement the recovery of Non–Covid-19 Health and Social Care Services and will contribute to the regional work streams and areas of focus to support the HSC in delivering for our population based on our agreed regional approach:

- To ensure Equity of Access for the treatment of patients across Northern Ireland;
- To minimise transmission of Covid-19; and
- To protect access to the most urgent services for our population.

The Trust is committed to its legal duties under Section 75 of the Northern Ireland Act 1998 as detailed in its approved Equality Scheme and the Rural Needs Act 2016. In terms of assessment of the NIAS Trust Rebuild plan, the Trust will screen for both equality and rurality to identify potential adverse impact.

Key challenges:

- **Balancing safety and risk** through regional agreements in respect of ensuring both effective ongoing response to Covid-19 locally and the need to rebuild services for prioritised clinical groups, on an equitable basis, for the Northern Ireland population; taking account of specific Trust differences, including for example the capacity of non-emergency ambulances;
- Assessing **workforce** pressures, including the ability to safely and appropriately staff the rebuild plans. We must ensure our staff are supported and feel valued by ensuring those who have been working constantly or who have been redeployed are given time to recover. Over the last year staff have been working tirelessly and have not been able to take sufficient periods of annual leave, therefore it is important to give them the opportunity to avail of this. The impact on staff resources required to support the vaccination programme, resources required to manage local cluster outbreaks and the testing and swabbing to maintain patient and staff safety, in respect of spread of infection, has been challenging. We have also have to factor in flexible working necessary to support childcare and caring commitments;
- **Building on new ways of working and innovations** to provide safe and effective care. Recognising that there has been a vast amount of innovation successfully implemented, including widespread use of virtual platforms for management of the pressures, building on this will involve working closely with our primary care and community partners and our

clinical leaders, using flexible and remote working where appropriate and rapid scaling of technology;

- Continuing to **maintain effective Covid-19 zoning** plans in line with Infection Prevention and Control advice and guidance, to safely manage separate pathways for flow of staff across sites, optimise efficient utilisation of Personal and Protective Equipment (PPE) and ensure adequate catering and rest provisions for our staff;
- Assessing the ability of our **accommodation and transport infrastructure** to support and enable restart plans across our hospital and community sites. This presents significant challenges and will include a reduction in site capacity and productivity;
- Sustaining **models for 'swabbing' and 'testing'** of our staff as part of our ongoing response to Covid-19;
- Sustaining a **reliable supply of critical PPE and medicines** to enable us to safely increase our services. In this plan the Trust has assumed a supply of PPE to meet the anticipated activity levels;
- We will be mindful of our commitment to **co-production and engagement** and informed involvement in key decision making in our local agreements to rebuild plans, while ensuring we harness opportunities to deliver services differently and with innovative solutions that reduce the need for direct patient contact but can effectively and safely deliver health and social care services;
- Providing continued support to **those in need within our population** including those who were 'shielding', vulnerable people, and people at risk of harm;
- Rebuilding services safely in some areas requires **capital and revenue funding** to be made available; and
- **Any future surge in Covid-19 transmission** could result in a temporary adjustment to our services to cope with demand. Possibly the most significant consideration is the approval and administration of Covid-19 vaccine programme. Whilst excellent progress has been made in the roll-out of the vaccination programme, people living in Northern Ireland must remain cautious and adhere to the public health guidelines. This is a complex and long-term undertaking and it will be some time before the vaccination programme is rolled out to the majority of the population.

The people of Northern Ireland have made significant sacrifices over the course of the last year and the collective effort to make lockdown effective has been substantial. The outcome of those

sacrifices in a lowering of infection rates can be seen. We all need to play our part in sustaining this reduction in transmission to preserve life and support our health service.

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, coordinates 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 have been 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 has been introduced in the first quarter of 2019-20 but has seen significant increase in usage since the HSC has promoted it extensively throughout 2020-21. 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; this work has further evolved in the context of the new Care Opinion online user feedback programme.

Despite the challenges of Covid-19, the Trust has engaged at each opportunity with our patient stakeholder group during 2020-21 to gain valuable feedback and direction on how we

implement our strategic plan, this insight collected from patients and service users range across our communication strategy to performance and quality information aspirations.

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 2020-21 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. However, many of these arrangements were paused during the year due to the pandemic.

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.

In order to provide an appropriate level of assurance across key areas, the Trust has drafted a Corporate Assurance Strategy and continues to work with Departmental Policy Leads and other HSC organisations to ensure that suitable and proportionate assurance arrangements are in place.

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.

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); and
- Regulation and Quality Improvement Authority (RQIA).

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 2020-21 Internal Audit Plan was completed, apart from the year-end stocktake which was not undertaken due to Covid-19 for a second year.

The 2020-21 Internal Audit assurance work is summarised as follows:

Audit Assignment	Level of Assurance
Finance Audits:	
Financial Review	Satisfactory – Charitable Trust Funds Limited – Payments to Staff and Non Pay Expenditure (Four Significant Findings)
ICT Procurement and Contract Management	Satisfactory (No Significant Findings)
Corporate Risk Audits:	
Information Governance	Limited (Three Significant Findings)
Governance Audits:	
Governance During Covid-19	Satisfactory (No Significant Findings)
Risk Management	Satisfactory (No Significant Findings)

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

In the Financial Review, while Satisfactory assurance was provided in relation to control over the management of charitable trust funds within the Trust, Limited assurance was provided in relation to payments to staff and non-pay expenditure. Four Significant findings were identified and relate to: payroll control issues (AfC band 8 overtime; the level of verification checks on staff claims; access control issues to the HRPTS system; and oversight of the activity of core users within the HRPTS system); the use of manual cash allowances in the HRPTS system for the payment of acting up; the level of verification of invoices; and the use of Direct Award Contracts. Management is reviewing current processes and action will be taken to strengthen controls in these areas.

Limited assurance was provided in the Information Governance audit. Three Significant findings were identified and relate to: governance structures and performance management; information asset registers; and mandatory information governance training. Management is taking action to address the audit findings identified.

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, 112 (62%) of the 181 outstanding recommendations examined were fully implemented, a further 65 (36%) were partially implemented and 4 (2%) were not yet implemented.

There are eight Priority 1 internal audit recommendation from previous financial years that are not fully implemented and relate to: the development of procedures for the management of unsocial hours both for core and relief staff; performance management arrangements need strengthened in respect of Patient Care Services (PCS); the use of systems within PCS need developed; an organisational structural review of PCS needs undertaken; ICT governance arrangements need strengthened and aligned (3 recommendations); and no framework for ICT policies, standards, guidelines and procedures in place.

Management are reviewing outstanding recommendations and current processes to ensure that appropriate action is taken in order to implement. All audit recommendations are allocated 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 2020-21 internal audit reports and are working to implement same.

Audit Assignment	Level of Assurance
Payroll Service Centre	Satisfactory – Elementary Payroll Processes Limited – Timesheet Processing, SAP / HMRC RTI Reconciliation; and Management of Overpayments and Holiday Pay
Recruitment Shared Service Centre	Satisfactory
Business Services Team	Satisfactory
Accounts Payable	Satisfactory

Whilst the overall level of assurance provided in respect of the Payroll Service Centre (PSC) was Satisfactory, three Significant issues are still deemed to be Limited. These areas relate to: end-to-end timesheet processes in the HSC (including within PSC) require strengthening, particularly in the area of demonstrating appropriate authorisation; uncertainty whether data transferred automatically from the payroll system reconciles with HMRC data; and issues remain with the accurate calculation of complex overpayments and the timeliness of recovery. Another significant issue requiring resolution is holiday pay relating to the PSNI shortfall in holiday pay.

Whilst the overall level of assurance provided in respect of the Recruitment Shared Service Centre was Satisfactory, the Limited assurance provided in 2019-20 in respect of the eRecruit System functionality is still relevant 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 2021, the Head of Internal Audit has provided Limited assurance on the adequacy and effectiveness of the NIAS framework of governance, risk management and control.

The Head of Internal Audit acknowledges that the framework of governance, risk management, and control is improving within the Trust and going forward, if improvement efforts are sustained and planned outcomes achieved, the Trust should move to a Satisfactory assurance position.

In the context of Covid-19, during 2020-21 the Trust did not achieve the planned progress in implementing audit recommendations. The reasons for providing Limited assurance in 2019-20 therefore largely remain in 2020-21. The Head of Internal Audit acknowledges that majority of audit assignments conducted in 2020-21 were provided Satisfactory assurance.

Regulation and Quality Improvement Authority (RQIA)

Recommendations are covered in detail in section 12 below under the heading 'Infection Prevention and Control / RQIA'.

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 (subsequently the Safety and People Committees). 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 2020-2021

The Trust achieved a breakeven position with a small surplus of £12k. Cumulative savings of an additional £2.6m were implemented through a range of non-recurrent measures. A capital programme in excess of £4.6m was also delivered which was within the Capital Resource Limit (CRL) set by the Department of Health. 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 2020-21 will need to be reviewed in 2021-22.

Agenda for Change

Agenda for Change outstanding processes associated with Paramedic, Rapid Response Vehicle (RRV) Paramedic and Emergency Medical Technician (EMT) roles have been a long-term issue within the Trust. 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 the 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 and during 2020-21 were able to collectively reach an agreement on the approach to implement the pay agreement. The re-alignment of staff grades and the subsequent payment to staff was concluded in November 2021 and brings the pay element of the Agenda for Change processes to a conclusion.

Complaints Management

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 seven recommendations for improvement to enhance control; five of which were priority 1.

In accordance with the 2020-21 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 four of the seven recommendations are now implemented with three recommendations partially implemented. The three partially implemented recommendations were initially priority 1 recommendations and Internal Audit have now reclassified them as priority 2.

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

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.

In 2020-21, Internal Audit conducted four audits of shared services areas and Satisfactory levels of assurance were provided for Accounts Payable, Business Services Team and Recruitment in their entirety and 'overall' a Satisfactory level of assurance for Payroll. Limited levels of assurance were provided in some specific areas within Payroll and one area of Recruitment identified in 2019-20 (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 2020-21, as agreed with the DoH, was to 'improve sick absence rates by 5.0% on 2019-20 levels'. The cumulative absence rate during 2019-20 was 10.49%, therefore the requirement in 2020-21 was to achieve an absence rate of 9.97%. The cumulative absence level at March 2021 was 8.0%. 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 continuing to

address this is 2021-21 through a comprehensive programme of Health and Wellbeing and Attendance Management with related performance indicators

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 our focus on Good Attendance, 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. All recently 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.

In recent years, the NIAS Estates function has undergone several significant personnel changes, which resulted in some aspects of estate management being overlooked including lease renewals. The Trust currently has ten Commercial leases, four of which had lapsed and were therefore 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). One has since been renewed and another approved by DoH PMB SOC in June 2021. The two other lapsed leases are no longer required as collaborative arrangements with the NI Fire and Rescue Service have been agreed and negotiations are in progress to terminate these with the Landlords and LPS. The remaining six leases are compliant.

Previously the Trust had processes in place to actively manage the critical lease dates in compliance with current lease policy and had created a series of warnings and events on the 3i Estate Terrier property management system to give notice that action will be required for all commercially leased properties. However, due to the personnel changes within NIAS Estates

function, the 3i Estates Terrier function had lapsed and no such reminders were still in place. This has since been rectified through direct liaison with 3i and the new NIAS Estates Team.

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 was determined by negotiations that took place during the transition period ending 31 December 2020. The EU-UK trade and Cooperation agreement was agreed on the 24 December 2020 and came into effect on the 1 January 2021.

The EU has agreed a zero tariff quota deal. It changes the basis of our relationship with our European neighbours from, EU law to free trade and friendly cooperation. Northern Ireland is set apart from the rest of the UK in that it will be required to abide by EU law. This was part of the Northern Ireland Protocol agreed in advance of the overall agreement.

The Trust worked collaboratively with colleagues during 2020-21 across the Department of Health, the HSC and wider public sector to ensure we appropriately manage the new dispensation:

- **Collaboration.** NIAS participates in fora to manage the outcomes from EU Exit and the NI Protocol. These Department of Health, Arms-Length Bodies meetings focus on managing risks and issues impacting service delivery and workforce challenges and are chaired by senior accountable officers across the HSC;
- **Medical Devices and Pharmaceutical Goods.** An agreement signed on 5 November 2020 by UK and EU Commission has permitted 12 months' derogation for medical devices and pharmaceutical goods. All other contingency plans that were put in place are now held in reserve and will be implemented if issues arise;
- **Vehicles and Insurance.** Trust has obtained assurance from all contractors who supply parts and equipment to vehicles around their contingency plans. Additionally NIAS have issued an, insurance company 'green card', for each vehicle as they will be required to carry the 'green card' while driving in Ireland;
- **Staffing.** The Trust analysis of our workforce determined there was minimal impact or risk to the organisation due to potential effect on frontier or EU nationals and our common travel area arrangements allows for free movement of people between Ireland and the UK.

EU non-Irish nationals working for the Trust have been encouraged and supported to apply for EU settlement status to allow them to continue to work in the UK. The AHP Paramedic role is included for accelerated immigration process to get into UK to assist with dealing with shortages in paramedics in general; and

- **Trust Planning.** Trust plans have been updated to reflect the most recent guidance from DoH and the Medical Directorate Emergency Planning team will manage the implementation.

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.

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.

Whilst it had been the ambition of the organisation to focus on mitigating this issue within 2020-21, Covid-19 received significant focus and our business continuity arrangements saw our Working Time Solutions project paused. This project is expected to deliver a dynamic approach to allow 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. 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. In February 2020 an audit was conducted on network security which provided only limited assurance in this area.

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.

NIAS has participated in and contributed to the development of HSC ICT Security Policy and Standards which been released by DHCNI for implementation across the HSC with the result of improving network security across the system and mitigating the risks outlined within the internal audit report of February.

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 Outline Business Case linked to the Clinical Response Model Programme was submitted to the DoH in February 2020 and includes proposals to address the organisational capacity required to ensure the effective delivery of this ambitious project and associated transformation plans. The timeline of approval has undoubtedly been impacted by Covid-19 and the affordability and timeframe for delivery will be considered within, and influenced by, the significant HSC service recovery, stabilisation and re-configuration agenda. It is anticipated that this work will commence in 2021-22.

Patient Care Service

NIAS operates non-emergency scheduled services alongside our Accident & Emergency activity. This workload is managed by the Patient Care Service (PCS). In November 2019, following an Internal Audit Review, NIAS announced a review of PCS with a view to developing an improvement programme which would include frontline PCS and the Non-Emergency Ambulance Control (NEAC) teams. The review initially undertook engagement activity with a wide range of stakeholders when the Covid-19 pandemic developed and significantly impacted progress throughout 2020 and the early part of 2021. We anticipate some elements of the

review and improvement programme will be progressed during 2021-22. Robust systems for performance management are being considered coupled with the development of business objectives and plan.

PCS KPIs will be developed and used for performance management. Our first phase will focus on Non-Emergency Ambulance Control (NEAC) call-answering standards. PCS performance visibility will be a priority to ensure appropriate assurance up to our Trust Board. The Internal Audit review further highlighted concerns in regards to our booking and despatch system. This is now being addressed within our Command and Control portfolio refreshment through the regional digital governance structures (DHCNI).

Paramedic Education and 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 external 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/Advanced 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. This is balanced with the medium/longer term return benefit to NIAS that these Advanced

Paramedics, once established their training programme and progressing to being qualified. These clinicians can rotate back to NIAS bring their advanced skills to allow NIAS to change the traditional operational model and delivery of care.

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 Advanced 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.

Incident Management (including Serious Adverse Incidents)

The Trust still faces challenges in complying fully with the regional Serious Adverse Incident (SAI) procedure, timescales for reporting. 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 addressing the resources required within the Trust and recruitment of a Director of Quality, Safety & Improvement as well as an Assistant Medical Director, a Serious Adverse Incident Lead and an Assistant Clinical Director (Paramedicine) in addition to support from the Leadership Centre to progress longer standing SAI reviews.

The Trust has established a weekly rapid review meeting with membership at Director level to review all potential Serious Adverse Incidents to enable more timely notification and reporting of Serious Adverse Incidents to HSCB. NIAS has highlighted the difficulties at meeting the 72 hour timeframe from incident occurring to SAI notification as clinical records are currently in paper format and required review in advance of determining if the incident meets Serious Adverse Incident Criteria. A meeting with HSCB/PHA is planned in early April 2021 to discuss this further.

Hospital Turnaround Times

As a consequence of Covid-19, NIAS has experienced a significant increase in the maximum turnaround times at hospitals which is largely due to the handover process at Emergency

Departments. It has been recognised locally and nationally that handover delays for ambulance services have the potential to result in increased risk to patients and the community.

NIAS staff are also at increased risk from Covid-19 (in a confined space) and there are personal safety risks associated with holding service users for significant periods of time.

QGARD (the Quality Sub-Group of the National Ambulance network, AACE) have undertaken a national piece of work to support the understanding of the extent of this issue. NIAS is working to increase Hospital Ambulance Liaison Officer (HALO) cover and increase capacity of Ambulance handover areas to mitigate this issue. Furthermore in 2020-21 NIAS received formal guidance from the Department of Health to support mitigation in regards to hospital turnaround times.

Safeguarding

The Trust continue to progress the actions to achieve the objectives within the RQIA Safeguarding Quality Improvement plan. A robust system has been implemented to monitor, audit, investigate and report on adherence to the safeguarding referral process, Safeguarding Policy and Procedures have been developed and are currently undergoing internal consultation. A Head of Safeguarding Post for the Trust was recruited in Feb 2021 with expected appointment date of June 2021 and work continues regionally with HSCB and HSC Trust colleagues to agree a standardised regional referral pathway for NIAS safeguarding and welfare referrals.

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 2022-23.

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

Independent modelling identified that the required performance standards could not be achieved by the Trust with the resources currently available. A business case to obtain funding for the necessary resources was submitted to the Department of Health in February 2020 and approval received in April 2021. An allocation of non-recurrent funding to the value of £2.5m has been made available for 2021-22 in order to progress with the resource programme.

Condition of Estate

The Northern Ireland Ambulance Service operates from a total of 55 Locations throughout Northern Ireland. From these 55 locations, NIAS operate 61 facilities including 33 Ambulance Stations, 19 Deployment Points and 9 other facilities. 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.

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

Financial Position 2021-22

The Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for all departments and their Arms' Length Bodies for the 2020-21 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2021 also authorised a Vote on Account to authorise departments and their Arms' Length Bodies' access to cash and use of resources for the early months of the 2021-22

financial year. This will be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess which will authorise the cash and resource balance to complete for the remainder of 2021-22 based on the Executive's 2021-22 Final Budget.

There are a range of challenges expected in 2021-22 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 2021, 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 2021-22.

The outlook for 2021-22 is indicating the financial year's resources will also be increasingly constrained, both from a capital and revenue perspective. In addition, there is the ongoing impact and additional expenditure that will be required in relation to Covid-19.

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 2021-22 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 2021-22 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.

Payments for Overtime

Agenda for Change (AfC) states that only staff at Pay Bands 1 to 7 are eligible for overtime payments. During the year, the Department of Health issued a determination to vary the terms and conditions specified in AfC to permit overtime to be paid to staff at Pay Band 8 and above. This was only during the period of additional pressures created by Covid-19, for work in connection with those pressures. This highlighted a practice in NIAS that for a number of years, and in some limited circumstances, overtime had been paid to staff at Band 8 and above. The Trust has plans in place to address this matter in 2021-22.

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 Management Team (SMT), 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.

As the reasons for the Head of Internal Audit providing limited assurance in 2020-21 relate to the level of implementation of audit recommendations, from June 2021, the Chair of the Audit Committee will head a working group to review progress on a monthly basis.

In addition, the Trust continues to take pro-active steps to identify any other potential control issues and will address these in order to strengthen the organisations accountability framework. On this basis, I am content with the operation of this improved system of internal governance during the period 2020-21.



Mr Michael Bloomfield

Chief Executive

24 June 2021

Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2021

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 on pages 104 and 105 and also on page 64 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. Membership of and attendance at the Remuneration Committee is detailed on page 64 of the Director's Report.

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 Directors, undertakes a review of performance and objectives, and completes a final report on 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; and
- The Remuneration Committee recommendations are presented to Trust Board for

consideration and approval.

The Remuneration Committee received confirmation from DoH in relation to executive pay awards for 2016-17 and 2017-18 in March 2021. These pay awards are not reflected in the tables on the following pages and will be paid in April 2021. The Remuneration Committee awaits confirmation from DoH in relation to outstanding executive pay awards for 2018-19, 2019-20 and 2020-21.

Service Contracts

All Directors, except the Medical Director and the Interim Director of Operations, in the year 2020-21 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 was 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 Cardwell retired as a Non-Executive Director with effect from 11 February 2021.

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. Mr Sowney left post on 30 September 2020.

Ms Rosie Bryne, Director of Operations, appointed 7 September 2020.

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

Mr Paul Nicholson, Interim Director of Finance, 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.

Ms Maxine Paterson, Director of Planning, Performance and Corporate Services, appointed 5 April 2020.

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 2020-21.

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	2020-21					2019-20				
	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										
Nicole Lappin	20 - 25	-	-	-	20 - 25	20 - 25	-	200***	-	20 - 25
William Abraham	5 - 10	-	-	-	5 - 10	5 - 10	-	-	-	5 - 10
Dale Ashford	5 - 10	-	-	-	5 - 10	5 - 10	-	100***	-	5 - 10
Alan Cardwell (to 11 Feb 2021)	5 - 10	-	100***	-	5 - 10	5 - 10	-	-	-	5 - 10
Jim Dennison	5 - 10	-	-	-	5 - 10	5 - 10	-	-	-	5 - 10
Trevor Haslett, CBE	5 - 10	-	-	-	5 - 10	5 - 10	-	-	-	5 - 10
Directors **										
Michael Bloomfield	90 - 95	-	-	7	100 - 105	90 - 95	-	300***	20	115 - 120
Rosemarie Byrne (from 7 Sep 2020)	45 - 50 (80 - 85*)	-	-	54	100 - 105	-	-	-	-	-
Lynne Charlton (from 01 Nov 2019)	70 - 75	-	-	20	90 - 95	25 - 30 (70 - 75*)	-	-	17	45 - 50
Michelle Lemon (from 8 Jan 2020)	65 - 70	-	-	9	70 - 75	15 - 20 (65 - 70*)	-	-	15	35 - 40
Sharon McCue**** (to 30 Jun 2019)	-	-	-	-	-	15 - 20 (70 - 75*)	-	100***	-	25 - 30
Brian McNeill	70 - 75	-	-	(2)	70 - 75	70 - 75	-	-	(6)	80 - 85
Paul Nicholson (from 01 Jul 2019)	70 - 75	-	-	8	80 - 85	50 - 55 (70 - 75*)	-	-	16	70 - 75
Roisin O'Hara	70 - 75	-	-	7	75 - 80	70 - 75	-	100***	17	95 - 100
Maxine Paterson (from 6 Apr 2020)	80 - 85	-	-	21	100 - 105	-	-	-	-	-
Dr Nigel Ruddell	120 - 125	-	-	33	150 - 155	115 - 120	-	-	8	120 - 125

The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Remuneration Report. The following pay award circulars are not reflected in the table and will be paid in 2021-22: HSC(SE) 1/2021 Senior Executive Pay Award 2016-17; HSC(SE) 2/2021 Senior Executive Pay Award 2017-18; and HSC(F) 14-2021 The Payment of Remuneration of Chairs and Non-Executive Members Determination (NI) 2021 (which is in respect of service after 31 July 2018 and 31 July 2019).

Pay award circulars for senior executives relating to 2018-19, 2019-20 and 2020-21 have not yet been issued and nor has the circular relating to the payment of remuneration of Chairs and Non-Executive Members for the period of service after 31 July 2020.

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 pages 104 and 105. 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)

2020-21					
Name	Real Increase in Pension and Related Lump Sum at Age 60 £000s	Total Accrued Pension at Age 60 and Related Lump Sum £000s	CETV at 31/03/20 £000s	CETV at 31/03/21 £000s	Real Increase in CETV £000s
Michael Bloomfield	0-2.5 + lump sum of (0-2.5)	40-45 + lump sum of 95-100	807	850	37
Rosemarie Byrne	2.5-5 + lump sum of 2.5-5	25-30 + lump sum of 65-70	469	777	34
Lynne Charlton	0-2.5 + lump sum of 0-2.5	20-25 + lump sum of 40-45	333	365	18
Michelle Lemon	0-2.5 + lump sum of (0-2.5)	15-20 + lump sum of 30-35	280	300	9
Brian McNeill	0-2.5 + lump sum of 0-2.5	30-35 + lump sum of 95-100	793	816	26
Paul Nicholson	0-2.5 + lump sum of (0-2.5)	25-30 + lump sum of 50-55	465	495	10
Roisin O'Hara	0-2.5 + lump sum of (0-2.5)	30-35 + lump sum of 75-80	619	652	8
Maxine Paterson	0-2.5 + lump sum of nil	10-15 + lump sum of nil	89	111	21
Dr Nigel Ruddell	0-2.5 + lump sum of 0-2.5	40-45 + lump sum of 95-100	777	845	35

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 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 within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

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.

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:

	2020-21	2019-20
Band of Highest Paid Directors Remuneration	£120k- £125k	£115k - £120k
Median Total Remuneration	£36,610	£32,970
Ratio	3.35	3.56

The midpoint of the remuneration band of the highest paid Director in the Northern Ireland Ambulance Service HSC Trust during the financial year was £122,500 (2020:£117,500). This was 3.35 times (2020: 3.56) the median remuneration of the workforce, which was £36,610 (2020 £32,970). Remuneration ranged from £18,005 to £121,579 (2020: £17,652 to £115,910).

There was a decrease in the ratio from 3.56 in 2019-20 to 3.35 in 2020-21. This is due to the effect of the resolution of the outstanding agenda for change processes for Paramedic and EMT roles and the payment of arrears which raised the level of the median earnings.

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	4	37.5%	4	80%	9	60%	959	65.1%	976	65%
Female	5	62.5%	1	20%	6	40%	512	34.9%	524	35%
TOTAL	9		5		15		1,471		1,500	

* 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 2021. The above figures reflect substantive posts and do not include dual employments.

Staff Policies Applied During 2020-21

There has been a significant focus during 2020-21 on establishing and implementing policy positions, procedures and support structures to address the series of HR issues arising from Covid-19.

In addition, achievements during 2020-21 in relation to the workforce included:

- A reduction in sickness absence and achievement of the 2020-21 sickness absence target;
- Reaching a collective agreement to conclude the outstanding Agenda for Change pay banding processes for EMT's, Paramedics and RRV Paramedics and implementation of the associated pay uplift and arrears;
- Implementing a new Assistance to Study Procedure; and
- Delivering against a comprehensive health and well-being agenda, including further development of the peer support workstream.

The Trust has continued to recruit new staff, both in front line operations and in the development of new specialist posts to support Corporate and Clinical functions. The Trust continues to manage its workforce through the application of a range of HR policies and

procedures and in accordance with its statutory responsibilities under equality and employment legislation and best practice.

The Trust is fully committed to meeting its statutory duties under Section 75 of the Northern Ireland Act, the Human Rights Act, the Disability Discrimination Act and the Disability Discrimination (NI) Order. All employment policies are implemented in line with the Trust's Equality of Opportunity Policy and Equality Scheme.

During 2020-2021, 96 applications were received by the Trust from individuals who declared a disability and the Trust employs 44 staff who declare a disability as at 31/3/2021. The Trust continues to implement its statutory responsibility to make reasonable adjustments in relation to selection, appointment and employment processes and arrangements, including making reasonable adjustments to facilitate the continued employment in relation to staff who acquire a disability during their employment. The Trust also continues to support students attending the Regional Ambulance Clinical Training Centre who declare a disability and make reasonable adjustments to both the learning environment and assessment arrangements as appropriate.

The Trust is fully committed to meeting its obligations under the Public Interest Disclosure (Northern Ireland) Order 1998, which provides protection to NIAS employees who make a disclosure, in the public interest, about suspected malpractice/wrongdoing in the workplace. The NIAS 'Your Right to Raise a Concern' (Whistleblowing) Policy has been developed and implemented to provide a framework under which all such concerns are managed, with a Non-Executive Director (NED) appointed to have oversight of the NIAS Whistleblowing Policy and too ensure that a culture of openness is encouraged and supported throughout the organisation.

The Trust recognises that staff who are prepared to speak up should be considered one of its most important sources of information in seeking to enhance its reputation; identify and address problems that disadvantage or endanger other people; and present opportunities for learning. Where appropriate, concerns raised are subject to investigation, normally conducted by a professional manager who is external to the Trust. Each whistleblowing concern is treated with the upmost confidence to protect the anonymity of the whistleblower. During 2020-21, a total of 3 live Whistleblowing complaints were investigated by the Trust. Where appropriate, the Trust formally communicates with each whistle-blower to inform them of investigation outcomes, actions and learning outcomes.

Staff Turnover

	2020-21	2019-20
Staff Turnover %	3.42%	4.60%

As the majority of our workforce are front line ambulance staff, the labour turnover rate is low due to a lack of opportunity for similar careers outside of the Northern Ireland Ambulance Trust. In the last financial year 36% of turnover was due to staff resigning from their post, the other 64% was made up of staff retiring, death in service and fixed term contracts coming to an end.

Staff Engagement including Health and Wellbeing

Evidence shows that staff wellbeing is correlated with patient safety and patient care. In the Workforce section of the Performance Report starting on page 39, details are provided on the areas where NIAS has actively engaged with staff and include: Health and wellbeing; peer support; physical safety; psychological support; the NIAS / UNISON health and wellbeing partnership; and the Women's Development Forum.

HSC Culture Assessment Survey



NIAS staff engaged in the first ever HSC Culture Assessment Survey. The survey focused on areas such as how many respondents would recommend NIAS as a great place to work, staff perception of how effective training has been, levels of team working and a score for compassionate care.



The feedback from this survey and the 'lessons learned' engagement workshops resulted in short term and long term actions. In the short term the senior leadership team began conducting monthly walk arounds on station. A working group was initiated focusing on improving communications based on staff feedback. A culture programme has been designed and a health and wellbeing strategy is due to be launched later in 2021. Both the programme and the strategy will have medium and long term actions to address issues raised across staff engagements.

Communications and Engagement Strategy

In *“Caring today, planning for tomorrow – Our Strategy to Transform 2020-2026”*, Communications and Engagement was identified as a key element to enabling this transformation. Our vision for Communications and Engagement will be delivered through a Communications and Engagement Strategy. To help inform this strategy, NIAS needed to hear staff views on the effectiveness of current communications and engagement processes, and suggestions as to how we could develop a strategy which delivers high quality communications and engagement across the organisation and with other partners and stakeholders.

A zoom engagement session was held in March 2021, with focus on Communications and Engagement. The purpose was to gather staff views to help inform the development of a social media strategy for the Trust as part of the wider communications agenda. The group discussion identified strengths and weaknesses of the current communication strategy, and the engagement revealed that staff wanted communication channels and content to be tailored to specific groups such as control staff and each operational division as well as the whole organisation.

Staff Costs (Audited)

Staff costs comprise:	2021		2020	
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	64,161	5,150	69,311	54,971
Social security costs	7,369	0	7,369	5,330
Other pension costs	11,391	0	11,391	9,364
Sub-Total	82,921	5,150	88,071	69,665
Capitalised staff costs	281	0	281	252
Total staff costs reported in Statement of Comprehensive Net Expenditure	83,202	5,150	88,352	69,917
Less recoveries in respect of outward secondments			0	(26)
Total Net Costs			88,352	69,891

Staff costs include £nil (2020: £nil) relating to the Charitable Trust Funds.

There were £281k staff costs charged to capital projects during the year (2020: £252k).

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 with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. 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 updated to reflect current financial conditions and a change in financial assumption methodology will be used in 2020-21 accounts.

Average Number of Persons Employed (Audited)

The average number of whole time equivalent persons employed during the year was as follows:	2021		2020	
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	2	0	2	2
Nursing and midwifery	0	0	0	1
Professions allied to medicine	0	0	0	0
Ancillaries	3	84	87	40
Administrative & clerical	116	48	164	134
Ambulance staff	1,258	7	1,265	1,199
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	1,379	139	1,518	1,376
Less average staff number relating to capitalised staff costs	(6)	0	(6)	(6)
Less average staff number in respect of outward secondments	0	0	0	(1)
Total Net Average Number of Persons Employed	1,373	139	1,512	1,369

The number of persons employed include nil (2020: nil) relating to the Charitable Trust Funds.

Pension Liabilities

The Trust participates in the HSC Superannuation 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 Department of Health. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

Pension benefits are administered by BSO HSC Pension Service. Two schemes are in operation, HSC Pension Scheme and the HSC Pension Scheme 2015. There are two sections to the HSC Pension Scheme (1995 and 2008) which was closed with effect from 1 April 2015 except for some members entitled to continue in this Scheme through 'Protection' arrangements. On 1 April 2015 a new HSC Pension Scheme was introduced. This new scheme covers all former members of the 1995/2008 Scheme not eligible to continue in that Scheme as well as new HSC employees on or after 1 April 2015. The 2015 Scheme is a Career Average Revalued Earnings (CARE) scheme.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the DoH. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the different HSC Pension Schemes i.e. 1995 Section, 2008 Section and 2015 Scheme and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the HSC Pension Schemes including the scheme valuation outcomes. Further information on this will be included in the HSC Pension Scheme accounts.

The Scheme member's contributions are based on their full year whole time equivalent (WTE) pensionable pay.

Full-Time Pensionable Pay used to determine contribution rate	Contribution rate (before tax relief) (gross) 1 April 2015 to 31 March 2021
Up to £15,431.99	5.0%
£15,432.00 to £21,477.99	5.6%
£21,478.00 to £26,823.99	7.1%
£26,824.00 to £47,845.99	9.3%
£47,846.00 to £70,630.99	12.5%
£70,631 to £111,376.99	13.5%
£111,377.00 and over	14.5%

A NEST (National Employment Saving Trust) Scheme is also in operation for employees who are not eligible to the HSC Pension Scheme and the HSC Pension Scheme 2015, with a member contribution rate of 5% in 2020-21.

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 updated to reflect current financial conditions and a change in financial assumption methodology will be used in 2020-21 accounts, including any adjustment as a result of the 'McCloud Remedy'.

Off Payroll Engagements

There was one off-payroll engagement of a board member during the financial year (2020: one). The total number of individuals on payroll and off-payroll that have been deemed "board members" during the financial year is twelve.

The Interim Director of Operations has been engaged as an Associate from the HSC Leadership Centre from 1 May 2019 to 30 September 2020. The cost of this engagement during the current financial year was £50,025 (2020: £86,000). This was during a period of exceptional change and movements of Directors and also as part of the response to Covid-19.

Expenditure on Consultancy

The Trust spent £nil on consultancy during the financial year (2020: £nil).

Sickness Absence Data

NIAS' sickness absence target for 2020-21, as agreed with the DoH, was to 'improve sick absence rates by 5.0% on 2019-20 levels'. The cumulative absence rate during 2019-20 was 10.49%, therefore the requirement in 2020-21 was to achieve an absence rate of 9.97%. The cumulative absence level at March 2021 was 8.0%. 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 continuing to address this in 2021-21 through a comprehensive programme of Health and Wellbeing and Attendance Management with related performance indicators. In line with Regional HSC requirements, staff absence due to Covid-19 (self-symptomatic and self-isolation) is recorded and reported separately to sickness absence.

2020/21 Monthly Sickness Absence including Comparators to Previous Reporting Year (2019/20)												
MONTH	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
NIAS ABSENCE TARGET (2020/21)	REDUCE SICKNESS ABSENCE RATES BY 5% ON 2019/20 PERFORMANCE TO 9.97% (TBC)											
NIAS cumulative % hrs lost (19/20)	10.77%	10.62%	11.17%	11.40%	11.26%	11.05%	10.94%	10.81%	10.85%	10.74%	10.67%	10.49%
NIAS monthly % hrs lost (19/20)	10.77%	10.47%	12.41%	12.06%	11.70%	9.96%	10.35%	9.89%	11.16%	9.80%	9.96%	8.51%
NIAS cumulative % hrs lost (20/21)	6.8%	6.9%	7.2%	7.5%	7.8%	8.0%	8.1%	8.1%	8.4%	8.3%	8.2%	8.0%
NIAS monthly % hrs lost (20/21)	6.8%	6.9%	7.9%	8.2%	9.2%	8.9%	8.9%	8.3%	10.3%	7.7%	6.9%	5.8%
Monthly % hrs lost (S/T)	1.1%	1.2%	1.7%	1.4%	1.6%	2.0%	2.2%	2.2%	2.4%	2.5%	1.8%	1.2%
Monthly % hrs lost (L/T)	5.8%	5.7%	6.2%	6.8%	7.6%	6.9%	6.7%	6.1%	7.9%	5.2%	5.1%	4.6%
Monthly % hrs lost COVID 19 (Self-Symptomatic and self-isolation)	2.10%	1.04%	0.71%	0.16%	0.53%	1.45%	2.18%	3.98%	3.09%	3.91%	1.58%	0.91%
Av. days lost (7.5 hrs) per Employee per Mth	1.39	1.33	1.59	1.73	1.78	1.87	1.80	1.59	1.76	1.49	1.28	1.23
Av. NIAS estimated costs (£'000)	£275	£280	£320	£342	£440	£440	£541	£416	£410	£396	£390	£299
NIAS Cumulative % Hrs Lost:	(2019/20) 10.49%					(2020/21 @ 31 Mar 2021) 8.0%			ON TARGET			

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

There were no early retirements and/or compensation exit packages in 2020-21 (2020: £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.

Staff Benefits

There were no staff benefits paid in 2020-21 (2020: £nil).

Trust Management Costs

	2021 £000s	2020 £000s
Trust management costs	7,634	5,965
Income:		
RRL	121,620	94,268
Income per Note 4	973	932
Non cash RRL for movement in clinical negligence provision	(50)	(53)
Less interest receivable	0	0
	122,543	95,147
Less adjustments as detailed in HSS (THR) 2/99	(1,204)	(1,115)
Total Income	121,339	94,032
% of total income	6.29%	6.34%

The management costs have been prepared on a consistent basis from previous years and 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.

The denominator in the calculation of the management cost percentage is derived from total income, which includes non-cash items. The Trust received significant additional income in 2020-21 in respect of the response to Covid-19. With the effect of this increase in income removed, the headline management cost percentage for 2020-21 is 6.99%.

Retirements due to Ill-health

During 2020-21 there were 5 early retirements from the Trust, agreed on the grounds of ill-health (2020: 6). The estimated additional pension liabilities of these ill-health retirements will be £4k (2020: £18k). 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 2020-21 on pages 70 to 101.

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 120 to 126.

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	2020-21	2019-20
Total number of losses	1	7
Total value of losses (£000)	0	8

Losses	2020-21	2019-20
	£000s	£000s
Cash losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	8
Stores losses	0	0

Special payments	2020-21	2019-20
Total number of special payments	10	14
Total value of special payments (£000)	81	198

Special payments	2020-21	2019-20
	£000s	£000s
Compensation payments	0	0
- Clinical Negligence	15	164
- Public Liability	0	0
- Employers Liability	46	33
- Other	19	0
Ex-gratia payments	1	1
Extra contractual	0	0
Special severance payments	0	0

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £250k during the year (2020: £nil).

Other Payments (Audited)

The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year (2020: £nil).

Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust had no income generated from fees or charges during the year (2020: £nil).

Remote Contingent Liabilities (Audited)

In addition to contingent liabilities reported within the meaning of IAS37, the Northern Ireland Ambulance Service HSC Trust also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. This is where it is not currently possible to quantify the potential impact or liabilities. See Note 21 on page 162 of the Annual Accounts for further information.



Mr M Bloomfield
Chief Executive
24 June 2021

NORTHERN IRELAND AMBULANCE SERVICE TRUST – PUBLIC FUNDS

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

Qualified Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Ambulance Service Trust for the year ended 31 March 2021 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.

The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion, except for the effects of the matter described in the Basis of opinions section of my certificate, the financial statements:

- give a true and fair view of the state of the group's and of Northern Ireland Ambulance Service Trust's affairs as at 31 March 2021 and of the group's and the Northern Ireland Ambulance Service 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 disagree with the Northern Ireland Ambulance Service Trust's classification of a £4 million liability for unpaid elements of annual leave. The liability was recognised in the financial statements as an accrual however, I consider there to be sufficient uncertainty over the timing and amount of this liability for it to be classified as a provision as per definitions prescribed in International Accounting Standards.

The classification of the liability as an accrual in the Northern Ireland Ambulance Service Trust's financial statements secures funds for future payment, rather than having to bid for them again in the coming year and conflicts with budgetary guidance issued by the Department of Finance. NIAS consulted the Department of Health on whether it should adjust its accounts given the potential qualified audit opinion. The Department strongly supported a position where NIAS would be consistent in its accounting treatment with other Trusts and not adjust the accounts. It considered that a qualification in this regard was not a negative reflection of NIAS's financial management

My 'true and fair view' opinion is qualified with regard to the classification of £4 million payroll

liabilities as accruals. This misstatement does not impact on Comprehensive Net Expenditure or Net Asset position. The Northern Ireland Ambulance Service Trust has chosen not to adjust the financial statements to remove this misstatement

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs), applicable law 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 Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, 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

In auditing the financial statements, I have concluded that Northern Ireland Ambulance Service Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Northern Ireland Ambulance Service Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for Northern Ireland Ambulance Service Trust is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Trust and the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

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

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 I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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, based on the work undertaken in the course of the audit:

- 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.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Ambulance Service Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. Apart from the disagreement of accounting treatment in which I have qualified my opinion, 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
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; 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.

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the Northern Ireland Ambulance Service Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Northern Ireland Ambulance Service Trust will not continue to be provided in the future.

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 reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. 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.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Ambulance Service Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on the Northern Ireland Ambulance Service Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Northern Ireland Ambulance Service Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential fraud in the following areas: expenditure recognition and management override of controls;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and

- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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.

My detailed observations are included in my report attached to the financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Belfast
BT8 6RB

8 July 2021

Report by the Comptroller and Auditor General to the Northern Ireland Assembly

Northern Ireland Ambulance Service 2020-21

Introduction

1. This report highlights a significant matter arising from my audit of the Northern Ireland Ambulance Service's (NIAS) Annual report and Accounts for 2020-21. I qualified my opinion on the financial statements as I disagreed with NIAS's classification in the accounts of an estimated £3.967 million liability for unpaid elements of annual leave. NIAS recognised this liability as an accrual in the financial statements. I consider there to be sufficient uncertainty regarding the timing and amount of this liability for it to be classified as a provision under the definitions in International Accounting Standard (IAS) 37, *Provisions, Contingent Liabilities and Contingent Assets*.
2. IAS 37 states that a provision should be recognised when there is *a present obligation resulting from a past event, payment is expected and there is uncertainty over its timing or amount*. There is no specific definition of an accrual in International Financial Reporting Standards. Accruals are recorded in the accounts as a current liability as there is little, or no, uncertainty over the timing or amount of the transaction creating the obligation. The only outstanding element should be the receipt of the invoice for goods received or services delivered.

Background

3. The Department of Health (DoH) recognises that Health and Social Care employers have not implemented all the terms and conditions for payroll, known as the Agenda for Change (AfC), in regard to pay during annual leave. This was the case right across the UK.
4. In the case of *Agnew v Police Service of Northern Ireland (PSNI)*, a tribunal found in favour of the plaintiff and mandated that PSNI should implement a remedy, to include arrears of pay covering the 20 year period from when the European Working Time Directive (WTD) was introduced. While an appeal of judgement in *Agnew vs PSNI* is due to be heard in the Supreme Court, this will focus on the period of liability and not the principle of paying regular overtime as part of pay during annual leave. It is expected DoH, on behalf of HSC employers including NIAS, will be required to negotiate and settle this issue with Trade Unions although this process has not yet started.
5. It is not disputed that a liability exists: the area of doubt is the quantification of the liability and the period to which the liability applies. NIAS, in line with the position across the HSC, believes that there is a clear and reasonable basis for estimating these costs in light of the practices in other parts of the UK.
6. In England negotiations are at an advanced stage using a qualifying period of 2 years (2019-20 and 2020-21). Wales is negotiating with Trade Unions and recommending a deal that goes back 2.5 years. Scotland settled its liability by going back to 1 August 2017 and is now in a position to pay leave in full compliance of terms and conditions. The amount of compensation for each jurisdiction was based upon various different assumptions of how to quantify qualifying pay elements.
7. NIAS, in conjunction with the Department and other HSC employers, used the information from other jurisdictions to determine an estimated liability for the purposes of the accounts.

This does not take into consideration any legal advice for local circumstances and is in advance of proposals being drafted for negotiation with trade unions.

Figures included in the accounts

8. Although all Trusts have adopted the same accounting treatment, the accrual of £3.967 million is material to the auditor's opinion for NIAS's financial statements when considered in the context of total operating expenditure.
9. NIAS consulted DoH on whether it should adjust its accounts given the potential qualified audit opinion. DoH strongly supported a position where NIAS would be consistent in its accounting treatment with other Trusts and not adjust the accounts. It considered that a qualification in this regard was not a negative reflection of NIAS's financial management.

Summary of findings

10. NIAS accounted for the holiday pay liability of £3.967 million as an accrual in its 2020-21 financial statements rather than a provision. This course of action had the effect of securing funds from the 2020-21 budget for future payment, rather than having to bid for them again in the coming year. This does not accord with budgetary guidance issued by DoF¹.

NIAS's response

11. NIAS told me that the holiday pay issue has been under consideration for some time and that this and other regionally significant issues are routinely discussed with Trust Finance Directors to ensure a consistent approach across the HSC. As it became clear that the NHS in England was reaching a settlement, the Department and the Trusts agreed collectively on the accounting treatment to be adopted.

Conclusions

12. I am concerned that NIAS has applied an accounting treatment for liabilities that does not meet the Department of Finance's budgetary guidance or International Accounting Standards. I intend to monitor the situation in the coming months as negotiations progress on the holiday pay issue. I expect to see a resolution and payment of the retained funds before 31 March 2022.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Belfast
BT8 6RB
8 July 2021

¹ Department of Finance - *Supply Estimates in Northern Ireland: Guidance Manual July 2020*

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

FINANCIAL STATEMENTS

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2021

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	2021 £000s		2020 £000s	
		Trust	Consolidated	Trust	Consolidated
Income**					
Revenue from contracts with customers	4.1	644	644	693	693
Other operating income*	4.2	329	578	239	244
Total Operating Income		973	1,222	932	937
Expenditure					
Staff costs	3.1	(88,071)	(88,071)	(69,665)	(69,665)
Purchase of goods and services	3.1	(17,149)	(17,149)	(9,086)	(9,086)
Depreciation, amortisation and impairment charges	3.1	(6,179)	(6,179)	(6,350)	(6,350)
Provision expense	3.1	(172)	(172)	(349)	(349)
Other expenditures	3.1	(11,010)	(11,157)	(9,731)	(9,733)
Total Operating Expenditure		(122,581)	(122,728)	(95,181)	(95,183)
Net Operating Expenditure		(121,608)	(121,506)	(94,249)	(94,246)
Finance income	4.2	0	0	0	0
Finance expense	3.1	0	0	0	0
Net Expenditure for the Year		(121,608)	(121,506)	(94,249)	(94,246)
Revenue Resource Limit (RRL) and capital grants	24.1	121,620	121,620	94,268	94,268
Add back charitable trust fund net expenditure*		0	(102)	0	(3)
Surplus / (Deficit) against RRL		12	12	19	19

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2021 £000s		2020 £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	635	635	(725)	(725)
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	74	0	(19)
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		(120,973)	(120,797)	(94,974)	(94,990)

The notes on pages 131 to 165 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 2021

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	2021		2020	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1-2	38,191	38,191	39,459	39,459
Intangible assets	6.1-2	1,114	1,114	182	182
Financial assets	8.1	0	457	0	283
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		39,305	39,762	39,641	39,924
Current Assets					
Assets classified as held for sale	10.1	0	0	0	0
Inventories	11.1	209	209	101	101
Trade and other receivables	13.1	1,120	1,120	1,071	1,071
Other current assets	13.1	566	566	159	159
Current Intangible assets	13.1	0	0	0	0
Current Financial assets	8.1	0	0	0	0
Cash and cash equivalents	12.1	660	660	1,285	1,285
Total Current Assets		2,555	2,555	2,616	2,616
Total Assets		41,860	42,317	42,257	42,540
Current Liabilities					
Trade and other payables	14.1	(19,858)	(19,858)	(19,374)	(19,376)
Other liabilities	14.1	0	0	0	0
Intangible current liabilities	14.1	0	0	0	0
Provisions	15.3	(1,019)	(1,019)	(924)	(924)
Total Current Liabilities		(20,877)	(20,877)	(20,298)	(20,300)
Total Assets Less Current Liabilities		20,983	21,440	21,959	22,240
Non Current Liabilities					
Provisions	15.3	(2,784)	(2,784)	(2,960)	(2,960)
Other payables	14.1	0	0	0	0
Financial liabilities	8.1	0	0	0	0
Total Non Current Liabilities		(2,784)	(2,784)	(2,960)	(2,960)
Total Assets Less Total Liabilities		18,199	18,656	18,999	19,280
Taxpayers' Equity and Other Reserves					
Revaluation reserve		9,005	9,005	8,570	8,570
SoCNE reserve		9,194	9,194	10,429	10,429
Other reserves - charitable fund		0	457	0	281
Total Equity		18,199	18,656	18,999	19,280

The notes on pages 131 to 165 form part of these accounts.

The financial statements on pages 127 to 130 were approved by the Board on 24 June 2021 and were signed on its behalf by:



Ms Nicole Lappin
Chair
24 June 2021



Mr M Bloomfield
Chief Executive
24 June 2021

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Cash Flows for the year ended 31 March 2021

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	2021 £000s	2020 £000s
Cash Flows from Operating Activities			
Net surplus after interest / Net operating expenditure		(121,506)	(94,246)
Adjustments for non cash costs		6,309	6,597
(Increase) / decrease in trade and other receivables		(456)	1,120
<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		(108)	0
Increase / (decrease) in trade payables		484	2,584
<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		456	1,842
Movements in payables relating to the purchase of intangibles		(1,039)	(39)
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>(253)</u>	<u>(433)</u>
Net Cash Outflow from Operating Activities		<u>(116,113)</u>	<u>(82,575)</u>
Cash Flows from Investing Activities			
(Purchase of property, plant & equipment)	5.1	(4,042)	(9,831)
(Purchase of intangible assets)	6.1	(40)	0
Proceeds of disposal of property, plant & equipment		70	131
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		(100)	(5)
Share of income reinvested		0	0
Net Cash Outflow from Investing Activities		<u>(4,112)</u>	<u>(9,705)</u>
Cash Flows from Financing Activities			
Grant in aid		119,600	93,400
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
Net Financing		<u>119,600</u>	<u>93,400</u>
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		<u>(625)</u>	<u>1,120</u>
Cash & Cash Equivalents at the Beginning of the Period	12.1	<u>1,285</u>	<u>165</u>
Cash & Cash Equivalents at the End of the Period	12.1	<u>660</u>	<u>1,285</u>

The notes on pages 131 to 165 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2021

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 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	14.2	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
Changes in Taxpayers Equity 2020-21					
Grant from DoH		119,600	0	0	119,600
Other reserves movements including transfers		200	(200)	0	0
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(121,608)	635	176	(120,797)
Transfer of asset ownership		543	0	0	543
Non cash charges - auditors remuneration	3.1	30	0	0	30
Balance at 31 March 2021		9,194	9,005	457	18,656

The notes on pages 131 to 165 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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 2021

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 2021

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 2021

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 2021

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 2021

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.

Income is stated net of VAT.

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 Trust does not have any investments.

The Charitable Trust Funds are invested on behalf of the Trust by the NIHPSS Common Investment Fund (see Note 1.26) and have been consolidate.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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 2021

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, where judged necessary.

Financial assets are classified into the following categories:

- Financial assets at fair value through Statement of Comprehensive Net Expenditure;
- Held to maturity investments;
- Available for sale financial assets; and
- Loans and receivables.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

- 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 de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

- 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

- 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.

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 2021 of:

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	(0.02)%
	Medium term (5 – 10 years)	0.18%
	Long term (10 - 40 years)	1.99%
	Very long term (40+ years)	1.99%
Inflationary	Year 1	1.2%
	Year 2	1.6%
	Into perpetuity	2.0%

The discount rate to be applied for employee early departure obligations is -0.95% for 2020-21.

The Department of Justice issues the discount rate to be used when calculating any future loss elements included within personal injury claims. This rate is 2.5% for 2020-21, but is set to change as outlined in note 21.

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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

1.19 Contingent Liabilities / Assets

In addition to contingent liabilities disclosed in accordance with IAS37, 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 IAS37, are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS37 are stated at the amounts reported to the Assembly.

Under IAS37, 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 2021. 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.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. 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 updated to reflect current financial conditions and a change in financial assumption methodology will be used in 2020-21 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 other than donated assets.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

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

HSC organisations are required to consolidate the accounts of controlled charitable organisations and funds held on trust into their financial statements. As a result the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by FReM. It is important to note however the distinction between public funding and the other monies donated by private individuals still exists.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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. 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

The International Accounting Standards Board (IASB) have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

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.

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 2022-23, 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 have changed as a result of these Standards.

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022. Management consider that on initial application, the introduction of IFRS 16 will have minimal impact on the accounts.

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

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 2021

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 2021

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs ¹ :				
Wages and salaries	69,311	69,311	54,971	54,971
Social security costs	7,369	7,369	5,330	5,330
Other pension costs	11,391	11,391	9,364	9,364
Purchase of care from non-HSC bodies	10,146	10,146	5,244	5,244
Revenue grants to voluntary organisations	1,000	1,000	0	0
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	1,075	1,075	827	827
Supplies and services - Clinical	2,644	2,644	1,832	1,832
Supplies and services - General	2,489	2,489	559	559
Establishment	1,664	1,664	1,720	1,720
Transport	3,969	3,969	4,327	4,327
Premises	3,022	3,022	2,433	2,433
Bad debts	0	0	0	0
Rentals under operating leases	156	156	156	156
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	688	688	493	493
Training	961	961	937	937
Professional fees	107	107	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	147	0	2
Miscellaneous expenditure	280	280	260	260
Non Cash Items				
Depreciation	6,032	6,032	6,054	6,054
Amortisation	147	147	221	221
Impairments	0	0	75	75
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(72)	(72)	(131)	(131)
(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)	215	215	379	379
Cost of borrowing of provisions (unwinding of discount on provisions)	(43)	(43)	(30)	(30)
Auditors remuneration	30	30	29	29
Add back of notional charitable expenditure	0	0	0	0
Total	122,581	122,728	95,181	95,183

¹ Further detailed analysis of staff costs is located in the Staff Report on page 113 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 £1,244 (2020: £nil) in respect of fees for the National Fraud Initiative 2020-21 exercise.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	417	417	390	390
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	227	227	303	303
Clients contributions	0	0	0	0
Total	644	644	693	693

4.2 Other Operating Income

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	52	52	213	213
Seconded staff	0	0	26	26
Charitable and other contributions to expenditure by core trust	277	277	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	0	0
Charitable income received by charitable trust fund	0	249	0	5
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	329	578	239	244
TOTAL INCOME	973	1,222	932	937

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2021

	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 2020	2,191	15,667	3,226	10,261	30,544	4,601	216	66,706
Indexation	0	0	0	29	0	0	9	38
Additions	0	212	1,599	278	257	1,240	0	3,586
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	9	(1,283)	0	0	1,238	36	0
Transfers	60	483	0	0	(4,025)	0	0	(3,482)
Revaluation	300	763	0	0	0	0	0	1,063
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	0	0	0	0	0	0	0	0
Disposals	0	0	0	(2,562)	(1,284)	(495)	0	(4,341)
At 31 March 2021	2,551	17,134	3,542	8,006	25,492	6,584	261	63,570

Depreciation

At 1 April 2020	0	0	0	7,485	16,888	2,823	51	27,247
Indexation	0	0	0	22	0	0	2	24
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(4,025)	0	0	(4,025)
Revaluation	0	442	0	0	0	0	0	442
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	0	0	0	0	0	0	0	0
Disposals	0	0	0	(2,562)	(1,284)	(495)	0	(4,341)
Provided during the year	0	399	0	597	4,261	768	7	6,032
At 31 March 2021	0	841	0	5,542	15,840	3,096	60	25,379

Carrying Amount

At 31 March 2021	2,551	16,293	3,542	2,464	9,652	3,488	201	38,191
At 31 March 2020	2,191	15,667	3,226	2,776	13,656	1,778	165	39,459

Asset Financing

Owned	2,551	16,293	3,542	2,464	9,652	3,488	201	38,191
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	2,551	16,293	3,542	2,464	9,652	3,488	201	38,191

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 (2020: £nil).

During the year the Trust had assets funded from government grants to the value of £nil (2020: nil), and no assets funded from donations (2020: £nil) or lottery funding (2020: £nil).

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

The £300k revaluation of land relates to a land transfer from DoH at nil value. The £763k (cost) and £442k (depreciation) revaluation of buildings relates to a reconciliation exercise undertaken during the year to ensure that the carrying value of fixed assets were agreed to underlying information.

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS. The last asset revaluation was carried out on 31 January 2020. LPS have confirmed that, provided the relevant Indexation Categories supplied for the Effective Period 1 April 2020 to 31 March 2021 have been appropriately applied to the corresponding relevant asset classifications, as at 31 March 2021, then the restated 31 January 2020 land and building valuation figures remain appropriate at 31 March 2021.

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 subjectivity in terms of informing opinions of value. For the avoidance of doubt, this does not mean that figures cannot be relied upon, rather, the declaration of material uncertainty ensures transparency and provides further insight as to the market context under which valuation opinion has been prepared. 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 2021

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.2 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
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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 At 31 March 2020	2,191	15,667	3,226	2,776	13,656	1,778	165	39,459

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2021

	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 2020	1,082	0	30	0	0	1,112
Indexation	0	0	0	0	0	0
Additions	1,079	0	0	0	0	1,079
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 2021	2,161	0	30	0	0	2,191

Amortisation

At 1 April 2020	900	0	30	0	0	930
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	147	0	0	0	0	147
At 31 March 2021	1,047	0	30	0	0	1,077

Carrying Amount

At 31 March 2021	1,114	0	0	0	0	1,114
At 31 March 2020	182	0	0	0	0	182

Asset Financing

Owned	1,114	0	0	0	0	1,114
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	1,114	0	0	0	0	1,114

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 2021 includes £nil (2020: £nil and 2019: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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 2021 (2020: £nil).

NOTE 8 INVESTMENTS

8.1 Investments

The Trust's Charitable Trust Funds are invested in the NIHPSS Common Investment Fund. The net market value of funds invested with the investment fund at 31 March 2021 was £457k. The investments saw a gain of £74k in 2020-21 compared to a loss of £19k in the prior year. Where the uncertainty around the Covid-19 pandemic caused a sharp downturn in quarter 4 of the prior year, it is expected that there is likely to be ongoing uncertainty and market volatility as a result of Covid-19 and EU Exit into 2021-22.

	Investments	
	2021 £000s	2020 £000s
Balance at 1 April	283	297
Additions	100	5
Disposals	0	0
Revaluations	74	(19)
Balance at 31 March	457	283
Trust	0	0
Charitable trust fund	457	283
	457	283

8.2 Market Value of Investments as at 31 March 2021

	Held in UK £000s	Held outside UK £000s	2021 Total £000s	2020 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	457	0	457	283
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	457	0	457	283

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 9 IMPAIRMENTS

9.1 Impairments

	2021		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	0	0	0
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	0	0	0

	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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

10.1 Assets Classified as Held for Sale

	Transport	
	2021	2020
	£000s	£000s
Cost		
At 1 April	169	46
Transfers in	4,025	138
Transfers out	0	0
(Disposals)	0	(15)
Impairment	0	0
	<u>0</u>	<u>0</u>
At 31 March	<u>4,194</u>	<u>169</u>
Depreciation		
At 1 April	169	46
Transfers in	4,025	138
Transfers out	0	0
(Disposals)	0	(15)
Impairment	0	0
	<u>0</u>	<u>0</u>
At 31 March	<u>4,194</u>	<u>169</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 2021 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 2021, vehicles with a fair value (less costs to sell) of £nil (2020: £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 2021

NOTE 11 INVENTORIES

11.1 Inventories

	2021		2020	
	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	19	19	26	26
Community care appliances	0	0	0	0
Laboratory materials	0	0	0	0
Stationery	6	6	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	63	63	61	61
PPE	113	113	0	0
Other	8	8	0	0
Total	209	209	101	101

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 12 CASH AND CASH EQUIVALENTS

12.1 Cash and Cash Equivalents

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1st April	1,285	1,285	165	165
Net change in cash and cash equivalents	(625)	(625)	1,120	1,120
Balance at 31st March	660	660	1,285	1,285

The following balances at 31 March were held at:

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	660	660	1,285	1,285
Balance at 31st March	660	660	1,285	1,285

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

13.1 Trade Receivables, Financial and Other Assets

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
VAT receivable	875	875	815	815
Other receivables - not relating to fixed assets	245	245	242	242
Other receivables - relating to property plant and equipment	0	0	14	14
Other receivables - relating to intangibles	0	0	0	0
Trade and Other Receivables	1,120	1,120	1,071	1,071
Prepayments	566	566	159	159
Accrued income	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other Current Assets	566	566	159	159
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	1,120	1,120	1,071	1,071
TOTAL OTHER CURRENT ASSETS	566	566	159	159
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	1,686	1,686	1,230	1,230

The balances are net of a provision for bad debts of £nil (2020: £nil).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

14.1 Trade Payables and Other Current Liabilities

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	1,586	1,586	1,987	1,987
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	2,195	2,195	2,651	2,651
Trade capital payables - intangibles	1,078	1,078	39	39
Trade revenue payables	1,576	1,576	978	978
Payroll payables	9,938	9,938	9,546	9,546
VER payables	0	0	0	0
BSO payables	6	6	1,147	1,147
Other payables	1,405	1,405	1,505	1,507
Accruals	2,074	2,074	1,521	1,521
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	19,858	19,858	19,374	19,376
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	19,858	19,858	19,374	19,376
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	19,858	19,858	19,374	19,376

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2021

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2021 £000s
Balance at 1 April 2020	0	0	99	3,785	3,884
Provided in year	0	0	74	378	452
(Provisions not required written back)	0	0	(18)	(219)	(237)
(Provisions utilised in the year)	0	0	(22)	(231)	(253)
Cost of borrowing (unwinding of discount)	0	0	(6)	(37)	(43)
At 31 March 2021	0	0	127	3,676	3,803

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

	2021 £000s	2020 £'000
Arising during the year	452	458
Reversed unused	(237)	(79)
Cost of borrowing (unwinding of discount)	(43)	(30)
Total Charge within Operating Expenses	172	349

15.3 Analysis of Expected Timing of Discounted Flows - 2021

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2021 £000s
Not later than 1 year	0	0	62	957	1,019
Later than 1 year and not later than 5 years	0	0	24	574	598
Later than 5 years	0	0	41	2,144	2,185
At 31 March 2021	0	0	127	3,675	3,802

The provision in respect of other liabilities and charges comprises: £821k for Employer's and Occupier's Liability; and £2,854k for Injury Benefit.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 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 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 - 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 2021

NOTE 16 CAPITAL COMMITMENTS

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

	2021 £000s	2020 £000s
Property, plant & equipment	807	749
Intangible assets	0	0
	807	749

These contracted capital commitments largely relate to partially completed capital schemes recorded as assets under construction at 31 March 2021. £335k relates to REACH with associated software and communications technology used within the ambulance fleet. £471k to Fleet and Estate.

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 2021 or 31 March 2020.

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:

	2021 £000s	2020 £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	180	111
Later than 1 year and not later than 5 years	407	110
Later than 5 years	0	0
	587	221
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 2021 or 31 March 2020.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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 during the year ending 31 March 2021 (2020: nil).

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) during the year ending 31 March 2021 (2020: nil).

NOTE 20 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

20.1 Financial Guarantees, Indemnities and Letters of Comfort

The Northern Ireland Ambulance Service HSC Trust has not entered into any of the following: quantifiable guarantees, indemnities or provided letters of comfort during the year ending 31 March 2021 (2020: nil).

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.

	2021 £000s	2020 £000s
Clinical negligence	64	63
Public liability	2	2
Employers' liability	50	43
Other	0	0
Total	116	108

Discount Rate

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. Currently the rate in Northern Ireland has to be set in accordance with principles set out by the House of Lords in *Wells v Wells*. The Department of Justice made a statutory rule on 29 April 2021 changing the rate, under the *Wells v Wells* framework, (from 2.5%) to -1.75%, with effect from 31 May 2021. The Department has also brought forward a Bill to change how the rate is set. The Damages (Return on Investment) Bill was introduced to the Assembly on 1 March 2021 and is currently at Committee Stage. Subject to the legislative process, it is anticipated that the Bill will be enacted early next year and the rate would then be reviewed under the new framework.

There were no cases settled under a periodic payment order where the estimated impact of the change in discount rate has been included in the clinical negligence provisions figure. However, for cases not yet settled, it was not possible to quantify the additional financial liability at this stage as this is a significant task given the number of claims involved. As such, a review will be undertaken in 2021-22 to establish the increase in liability that has arisen from the decrease in discount factor as personal injury compensation will be inflated for existing future loss.

Backdated Holiday Pay

The Court of Appeal (CoA) judgment from 17 June 2019 (*PSNI v Agnew*) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for the 23rd and 24th June 2021 but this has subsequently been adjourned. Based on the position in the NHS in England, Scotland and Wales, an accrual at 31 March 2021 has been calculated by HSC management for the liability and is included in these accounts. However, the extent to which the liability may exceed this amount remains uncertain as the calculation has not been agreed with Trade Unions. The potential additional financial effect of this is unquantifiable at present.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTE 21 CONTINGENT LIABILITIES

QUB Cyber Security

A cyber security incident took place at Queen's University Belfast (QUB) in February 2021. As the HSC has multiple contractual interactions with QUB, some concerning personal information, the HSC technology teams, with the backing of the HSC SIRO's, took a number of actions to reduce potential disruption to HSC services, and continue to liaise with QUB on the impact of the cyber incident. The impact on the HSC is being fully investigated, and there may be a financial risk in relation to possible future liability, for potential claims for loss of personal data. As the breach occurred in a third party's systems the potential for liability is unclear and any financial impact is unquantifiable at present.

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 £4,051 (2020: £6,854).

The Director of Finance, 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 £nil (2020: £810).

In relation to the Interim Director of Operations Mr R Sowney (appointed in May 2019 to 30 September 2020), 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 financial year 2019-20 the Trust had transactions with Ulster University to the 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. During the year the Trust had transactions with the BSO HSC Leadership Centre relating to this to the value of £33,338 (2020: £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 2021 which relates to monies held by the Trust on behalf of patients (2020: £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 2021

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:

	2021	2020
	£000s	£000s
HSCB	115,337	87,578
PHA	87	93
SUMDE & NIMDTA	0	0
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	6,309	6,597
	<hr/>	<hr/>
Total agreed RRL	121,733	94,268
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	0
Adjustment for PPE Stock	(113)	0
Adjustment for Research and Development under ESA10	0	0
	<hr/>	<hr/>
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	121,620	94,268
	<hr/> <hr/>	<hr/> <hr/>

24.2 Capital Resource Limit

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

	2021	2020
	£000s	£000s
Gross capital expenditure	4,665	8,029
Less charitable trust fund capital expenditure	0	0
(Receipts from sales of fixed assets)	0	0
	<hr/>	<hr/>
Net Capital Expenditure	4,665	8,029
Capital Resource Limit	4,668	8,346
Adjustment for Research and Development under ESA10	0	0
	<hr/>	<hr/>
Overspend / (Underspend) against CRL	(3)	(317)
	<hr/> <hr/>	<hr/> <hr/>

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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.

	2021 £000s	2020 £000s
Net Expenditure	(121,608)	(94,249)
RRL	121,620	94,268
Surplus / (Deficit) against RRL	12	19
Break Even cumulative position (opening)	<u>918</u>	<u>899</u>
Break Even cumulative position (closing)	<u><u>930</u></u>	<u><u>918</u></u>

Materiality Test:

	2021 %	2020 %
Break Even in year position as % of RRL	<u>0.01%</u>	<u>0.02%</u>
Break Even cumulative position as % of RRL	<u>0.76%</u>	<u>0.97%</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 2021 is £930k (0.76% of total revenue), which is considered material. This amount is the cumulative effect of non material surpluses building each year since the inception of the Trust.

NOTE 25 POST BALANCE SHEET EVENTS

25.1 Post Balance Sheet Events

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

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 8 July 2021.



Northern Ireland Ambulance Service HSC Trust

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