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 2022

Northern Ireland Ambulance Service Health and Social Care Trust

Annual Report and Accounts for the year ended 31 March 2022

Laid before the Northern Ireland Assembly under Article 90(5) of the Health and Personal Social Services (NI) Order 1972 (as amended by the Audit and Accountability Order 2003) by the Department of Health on 8 July 2022

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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

As I am writing this, NIAS (Northern Ireland Ambulance Service) colleagues are making final preparations for our Staff Recognition Awards, which were last held before the pandemic. All NIAS staff deserve recognition for the work they have done over the past two years and I want to begin by paying tribute to colleagues throughout the organisation who have endeavoured to deliver care in the face of significant challenges presented by COVID-19.

The NIAS Board continues to monitor the transformation of the service. The challenges, which existed in the system prior to 2020, combined with those presented by the virus, have meant that transformation is not progressing as quickly as envisaged by our strategic plan. Dealing with the consequences of COVID-19 means that response times have been negatively impacted. Handover delays at hospitals have also been a focus of Board discussions and we are concerned about how these affect patients and our staff who are caring for them. As Chair, I am encouraged to see the practical steps taken by management to support staff and I trust that this action also helps them feel valued. I am aware of the ongoing work of Directors to find solutions to this problem which ambulance services elsewhere also have to grapple with.

There have been many good news stories despite these challenges. Work carried out in our Emergency Control Room has led to NIAS moving from being the worst performing ambulance service in the UK in terms of call answering, to being consistently in the top three. In addition, I am impressed how the organisation has worked in partnership with others, including NIFRS (Northern Ireland Fire and Rescue Service) and members of the

public, to establish schemes which see patients receiving care more quickly. I look forward to hearing how this collaborative working develops further for the benefit of patients.

I am grateful to the Minister and Departmental colleagues for their support for the organisation. As a service which contributes carbon emissions from our fleet, I welcome the Minister's pledge, along with his colleagues across the UK, to see health services achieve a net zero in carbon emissions and to build climate resilience through the COP26 Health Programme. The NIAS Board is already playing its role by approving the NIAS Fleet Strategy and ensuring that sustainability and our impact on the climate is front and centre of fleet development. The impact on the environment arising from the delivery of public sector services must be minimised and I look forward to working with colleagues in health and across the public and other sectors to identify what contribution NIAS can make in this regard.

Finally, as my term as NIAS Chair will end in the 2022-23 year, I reflect on how far the organisation has travelled since I was appointed in 2018. I believe this is because of the contributions made by individuals across the organisation and is a tribute to the leadership of the NIAS Chief Executive and his senior team. I am also grateful to my Non-executive Board colleagues who have worked with them to deliver organisational change and address long-standing issues. I finish by saying thank you to everyone involved and I look forward to hearing how the organisation continues to transform into the future.

Mrs Nicole Lappin
NIAS Chair
23 June 2022

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 2021-22. 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

This Report marks the end of my fourth year as NIAS Chief Executive, of which half have been during the COVID-19 Pandemic. We have all now become so used to working with the demands the Pandemic has placed on us as a society, an organisation and as individuals, and the changes it has required, that at times we no longer recognise how challenging it has been, and continues to be. In last year's Annual Report I referred to 2020-21 having been the most challenging of my career. At that time we hoped that 2021-22 would see us emerge from the Pandemic and start to return to 'normal' business, and while there has been an increasing resumption of business as usual activities, the past twelve months proved to be even more challenging than the previous year.

We have continued to manage the service with a significant number of staff unable to attend work at any time due to COVID related absence. More staff have tested positive for the virus during 2021-22 than in the previous year, and of these 80% tested positive in the last three months of the year. Changes in the self-isolation period meant that many of these staff were able to return to work sooner than they would previously. We are grateful to our COVID testing team, our contact tracing team and our managers for all their work on conducting risk assessments which has helped protect staff and patients. We are also thankful that after two years of the Pandemic when many of our staff have contracted the virus that we have not lost anyone to it, when so many across wider society have sadly lost their lives.

The number of staff unable to attend work for COVID related absence has been one of the factors that has placed considerable pressure on our service during the year resulting in difficult working circumstances for staff and increased response times for patients. In addition, demand for services has returned to pre-pandemic levels and the operational capacity lost due to the delays in handing patients over at Emergency Departments (ED) has increased further during the year – typically 25% of capacity every day, have all placed enormous strain on our service. Response times for Category 1, 2 and 3 calls have all increased during the year, something that is a cause of considerable concern. Category 2 calls which make up approximately 45% of all our calls have increased from an average of 25 minutes in 2020-21 to 36 minutes in 2021-22. Response times for Category 3 calls have also increased and too often we hear of elderly patients waiting in pain and discomfort for hours, such as after a fall, before an ambulance can be sent as there are more clinically urgent calls which must be prioritised.

Delays such as this and people who have been asked to make their own way to ED have understandably received considerable media attention in recent months. These cases make for difficult listening – it is not the standard of care or experience that any of our staff want to provide for those who need our service. However, these same challenges and increased response times are being seen in every ambulance service across the UK and are symptomatic of pressures right across the Health and Social Care system. This is particularly the case with delayed ambulance handovers and we continue to work with the Department of Health and our colleagues in HSC Trusts to find a solution to this. Dedicated Ambulance Handover Zones were due to have been established in each of the large EDs during the past year as part of the No More Silos Action Plan but to date these are not regularly and consistently in place due to staffing pressures in the other Trusts.

As well as the impact on patients waiting in ambulances to be handed over to ED and patients waiting longer in the community for a response, these pressures have also impacted on our staff with difficulties in them being provided rest periods and finishing their shifts on time. There is also the increasing problem of moral distress being experienced by our operational crews and Control Room staff who are concerned by not being able to provide the standard of care that they know they should. Considerable efforts have been made during the year to support staff, through the establishment of welfare hubs at ED, the increased availability of operational managers out of hours, the continued availability of our very effective Peer Support Team, and the commencement of an improvement programme to address late finishes which is showing encouraging signs of progress and has been welcomed by staff. We will continue to take that work forward and other measures to support staff during the coming year.

Of course, NIAS faced challenges in providing a consistently timely ambulance response before the Pandemic and this was the purpose of our new Clinical Response Model (CRM) introduced in November 2019. Full implementation of the CRM requires an additional 325 operational staff to meet response time standards across Northern Ireland, an uplift of approximately one third. Following approval of a Strategic Outline Case, a Business Case for the required funding was submitted to the Department of Health in December 2021. We continue to work closely with the Department in relation to this and although mindful of the very challenging financial climate, we hope to receive the necessary additional funding to allow this much needed expansion of our workforce.

Staff, students and NIAS representatives celebrate the first day of the new BSc Hons Paramedic Science course at Ulster University's Magee Campus.

As well as increasing our operational workforce, this investment will also allow the expansion of a range of clinical roles to better support our staff including a 24/7 operational management structure, enhanced clinical education, and the development of advanced practice roles to deliver care to patients in the most appropriate setting.

The last year has already seen the introduction of a number of new roles to NIAS, including a lead Pharmacist, a Safeguarding lead, Patient Experience lead and Head of Professional Practice, all of which are showing the benefit of these roles for both staff and patients. We also introduced an additional role to strengthen our work to combat the unacceptable assaults on our staff, which saw a

shocking increase from 500 in 2019-20 to 717 in 2021-22 – an increase of 43%. As well as having a very serious impact on the staff involved, some of who are unable to work for many months as a result, this also impacts on other staff who are required to cover for their absent colleagues and on the wider community who face increased response times due to reduced staffing. We are very grateful for the support of the vast majority of people in society and for our elected representatives who supported our 'Stop the Abuse' campaign to highlight the unacceptable level of assaults on our staff.

Following a restructuring in 2019-20, our two new Directorates of Quality, Safety, and Improvement, and Planning, Performance and Corporate Services are continuing to become established. Both made a major contribution to our ability to manage the challenges associated with the Pandemic and in leading our transformation and improvement programmes to deliver the changes set out in our long-term Strategy to Transform – Caring Today, Planning for Tomorrow.

Despite the very real and significant operational challenges over the past year, with the Trust having been in its highest level of escalation for much of the year, progress has continued to be made on the implementation of our long-term strategy. A number of important projects have progressed during the year, including the roll out of our REACH programme to deliver electronic patient records in the mobile environment, the review of Clinical Education to ensure we best prepare our staff to meet current and future needs of the service, the Patient Care Service Improvement Project to enhance the experience for our patients and users, and our Digital Modernisation programme including the replacement of our Computer Aided Dispatch system and our Integrated Command and Control (ICCS) telephony system.

We will continue to progress these and other transformation and improvement projects during the coming year to ensure our staff are supported and have the optimal technologies to provide the best possible care for patients.

An important and very welcome improvement in the last year was in relation to our 999 call answering performance. People who call 999 for themselves or a loved one are often anxious, in distress and in pain. It is essential that their call is answered very quickly. Consistent with all UK ambulance services we aim to answer 95% of 999 calls within five seconds. While our performance against the 95% standard has been relatively strong, Historically, NIAS had more calls that took longer than two minutes to answer than other UK services. Following an internal improvement project to address this issue, I'm delighted that NIAS is now consistently among the highest performing ambulance services in the UK in terms of call answering with one of the lowest levels of calls waiting

more than two minutes. This demonstrates our commitment to service improvement and the ability of our teams to deliver it.

A key priority for the Trust this year was to address the issues that resulted in an overall 'limited' internal audit opinion in the previous two years. As a Trust, we took a proactive approach to identify areas of weakness within our systems and processes that resulted in a number of significant Internal Audit findings. The overall opinion also took account of a considerable number of recommendations from previous years Internal Audit reports that had not been fully implemented. I am pleased to report that with 78% of the prior year recommendations now fully implemented and 21% partially implemented Internal Audit has provided an overall 'satisfactory' opinion at the end of 2021-22. This reflects a huge amount of work by managers across the Trust during a most challenging time and provides assurance about the strengthened governance and controls that are now in place. We will seek to further enhance these moving forward.

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. This year has presented perhaps greater challenges than ever before. Yet, as always, our staff continue to step up time and time again to provide the best care they can for patients. They do that because they care. They treat patients as they would want their loved ones to be treated. 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 deliver further improvements in the year ahead for the community we serve.

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:

Our Goals:

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

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 functions 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 and 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 collaborative working with partners throughout the Health and Social Care system. Engaging with local communities and their representatives to address issues that affect their health is also key to the future development of our services.

This annual report examines NIAS performance during 2021-22 and identifies the challenges that NIAS has faced in doing so, especially in the context of the COVID-19 pandemic. The report outlines the measures that NIAS has taken in facing these challenges and reviews the way in which we have managed our budget in the context of these challenges during the year.

Operational Performance

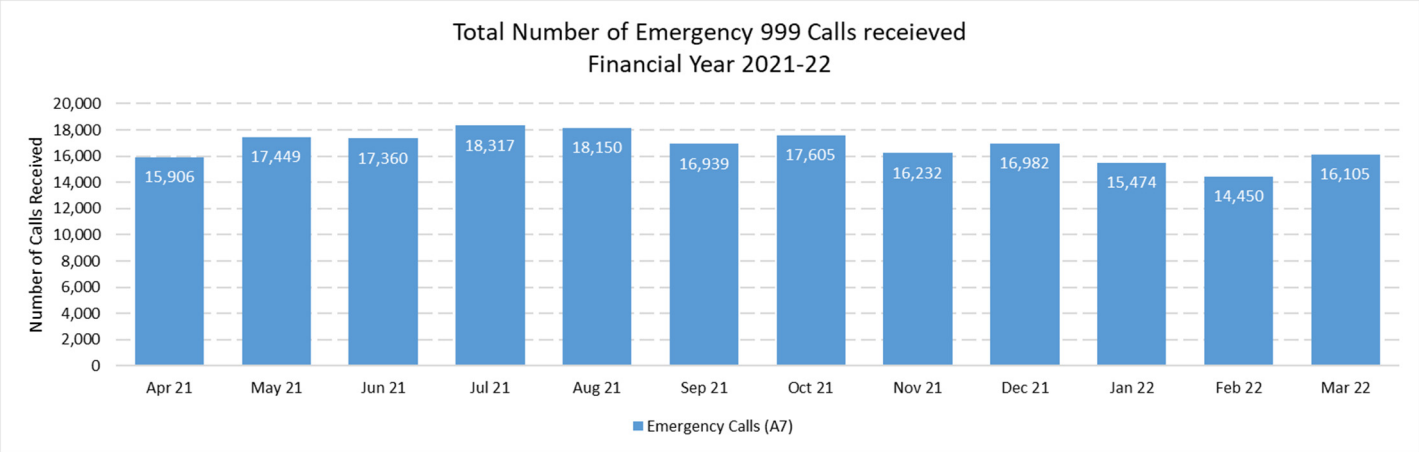
Accident & Emergency Call Demand

Historically, NIAS has experienced a year on year growth in demand for our services. Whilst NIAS's activity was impacted during the COVID-19 pandemic during 2020 and 2021. The call activity in 2021-22 has returned to the level we were experiencing before COVID-19. We implemented a new Clinical Response Model (CRM) in 2019-20, therefore it makes it difficult in terms of tracking growth in demand due to the figures prior to 2020-21 being generated from a different response model.

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
999 Calls	190,491	199,252	202,235	211,800	220,090	217,923	212,154	187,740	200,969
Yearly % Change		4.60%	1.50%	4.73%	3.91%	-0.98%	-2.65%	-11.51%	7.05%

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

The Emergency calls being received within the Emergency Ambulance Control Centre throughout 2021-22 averaged circa 550 calls per day.

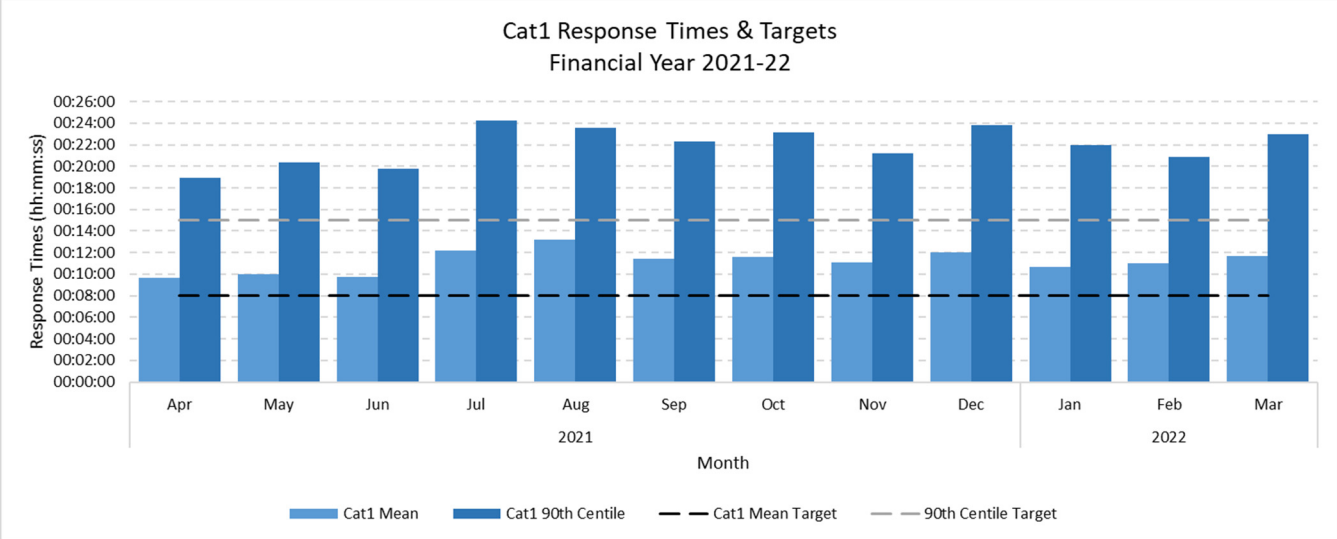


Clinical Response Model (CRM) Performance 1 April 2021 – 31 March 2022

Ambulance response time standards, indicators and measures were introduced during November 2019 as part of the Clinical Response Model (CRM). These response time standards are monitored by 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



The Chart above outlines NIAS's mean and 90th percentile performance by month for all calls identified as Category 1 for the period 1 April 2021 to 31 March 2022.

The below table for the period 1 April 2021 to 31 March 2022, demonstrates NIAS response performance for each of the category calls.

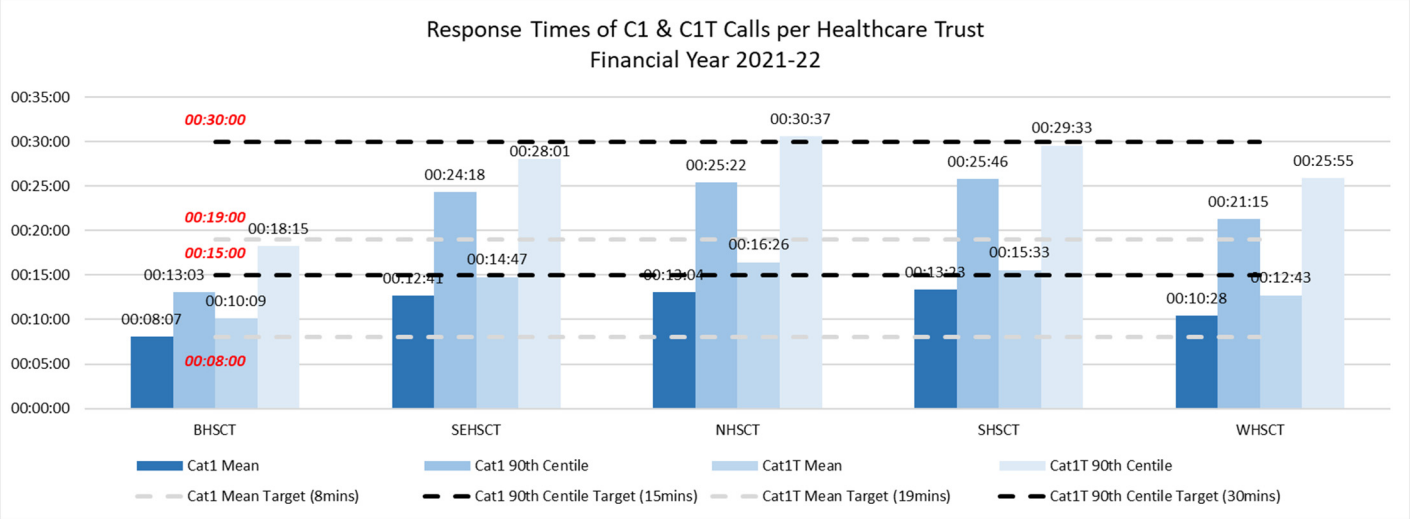
CRM Performance

Category	Measurement	Standard	Performance
Cat1	Mean	00:08:00	00:11:14
	90th Centile	00:15:00	00:22:08
Cat1T	Mean	00:19:00	00:13:34
	90th Centile	00:30:00	00:27:12
Cat2	Mean	00:18:00	00:36:30
	90th Centile	00:40:00	01:20:43
Cat3	90th Centile	02:00:00	03:41:48
Cat4	90th Centile	03:00:00	04:35:11

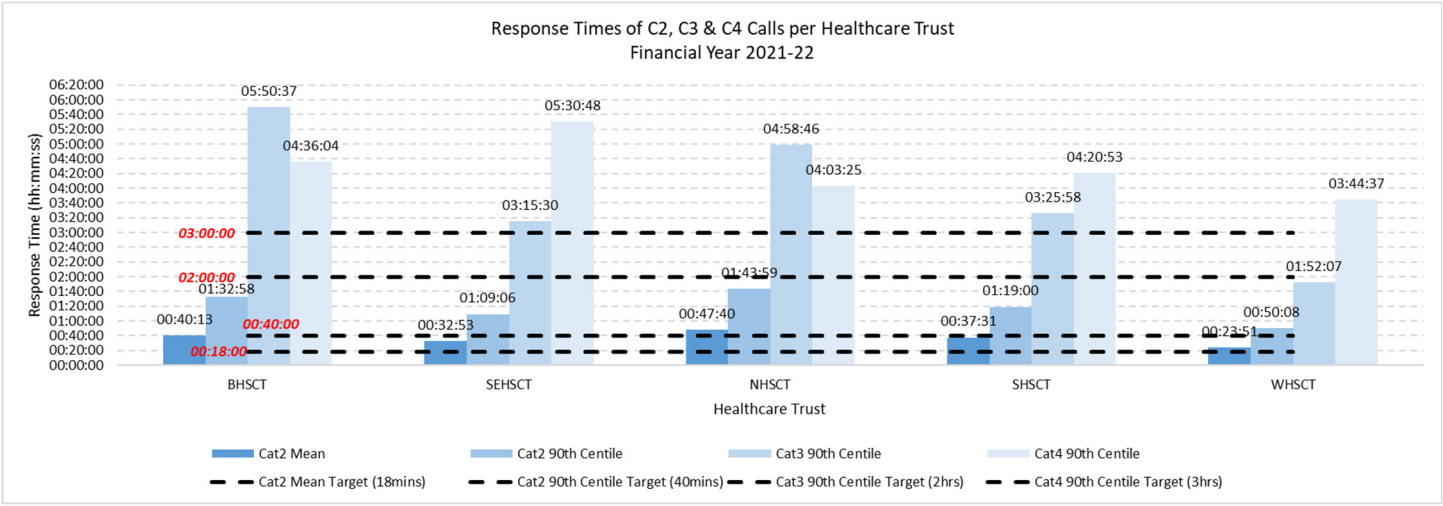
**Category 1T refers to an A&E conveyance resource capable of transporting a patient to hospital. The Category does not have a formal standard but the performance above will be monitored and published by NIAS.*

NIAS acknowledges that many changes are required to achieve the new performance standards through the introduction 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 table and chart below show the response times for each category of calls per divisional area for April 2021 to March 2022.



		Trust				
Category	**Measurement**	Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat1	Mean	00:08:07	00:12:41	00:13:04	00:13:23	00:10:28
	Mean Target (8mins)	00:08:00	00:08:00	00:08:00	00:08:00	00:08:00
	90th Centile	00:13:03	00:24:18	00:25:22	00:25:46	00:21:15
	90th Centile Target (15mins)	00:15:00	00:15:00	00:15:00	00:15:00	00:15:00
Cat1T	Mean	00:10:09	00:14:47	00:16:26	00:15:33	00:12:43
	Mean Target (19mins)	00:19:00	00:19:00	00:19:00	00:19:00	00:19:00
	90th Centile	00:18:15	00:28:01	00:30:37	00:29:33	00:25:55
	90th Centile Target (30mins)	00:30:00	00:30:00	00:30:00	00:30:00	00:30:00



		Trust				
Category	**Measurement**	Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat2	Mean	00:40:13	00:32:53	00:47:40	00:37:31	00:23:51
	Mean Target (18mins)	00:18:00	00:18:00	00:18:00	00:18:00	00:18:00
	90th Centile	01:32:58	01:09:06	01:43:59	01:19:00	00:50:08
	90th Centile Target (40mins)	00:40:00	00:40:00	00:40:00	00:40:00	00:40:00
Cat3	90th Centile	05:50:37	03:15:30	04:58:46	03:25:58	01:52:07
	90th Centile Target (2hrs)	02:00:00	02:00:00	02:00:00	02:00:00	02:00:00
Cat4	90th Centile	04:36:04	05:30:48	04:03:25	04:20:53	03:44:37
	90th Centile Target (3hrs)	03:00:00	03:00:00	03:00:00	03:00:00	03:00:00

Over the year we have continued to adapt our frontline resources to include a revised A&E support tier. There were two main reasons for this:

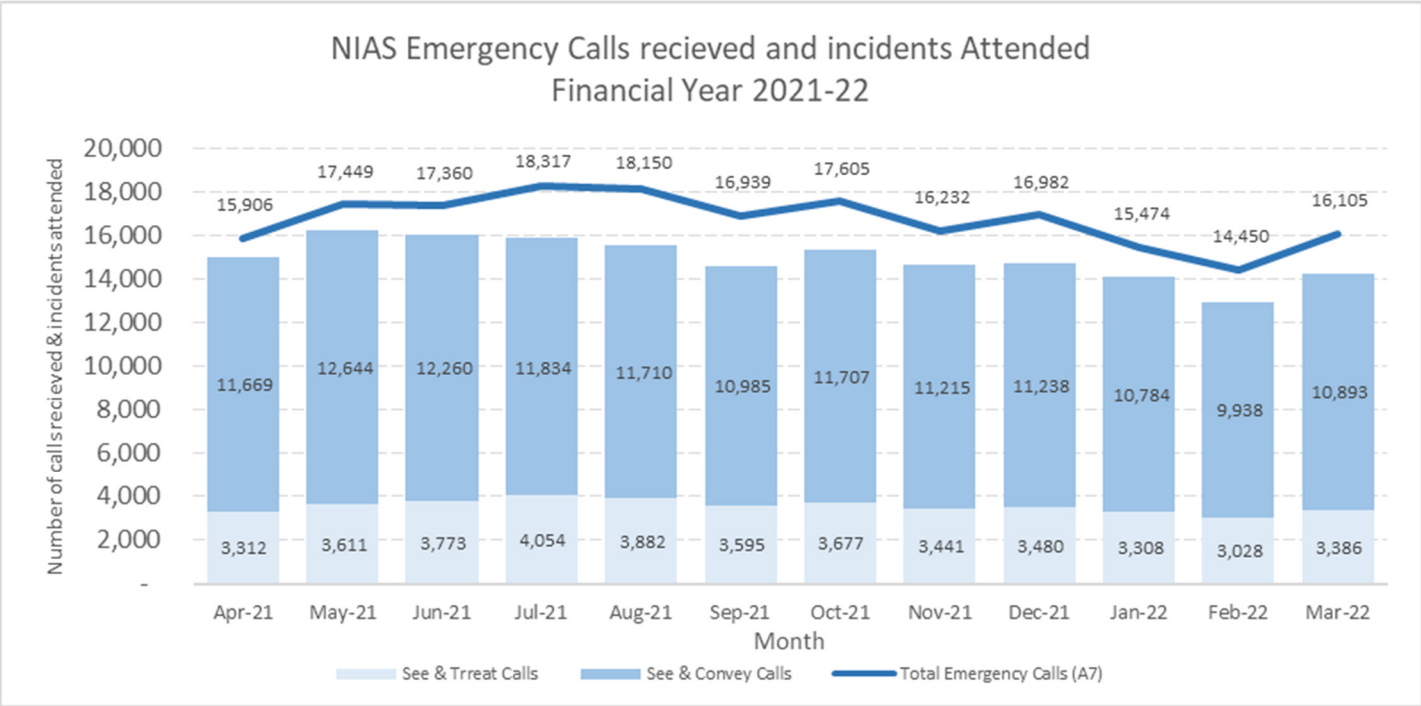
- A reduction of our Patient Care Service (PCS) demand from hospital providers during the COVID-19 pandemic; and
- A requirement to supplement our A&E tier due to sustained pressures.

The Trust has continued to push forward during 2021-22 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 CRM 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 2021-22

During 2021-22, NIAS received a total of 200,969 calls and for those that required a resource despatched we arrived at the scene for 179,424 incidents. Of these, 42,547 patients were medically and clinically assessed, treated by the Ambulance crew and then either discharged at the scene (See and Treat) or referred to appropriate care pathways including, falls referral teams, mental health teams, palliative teams and others. The remaining 136,877 patients were transported to Emergency Departments and other healthcare sites across Northern Ireland (See and Convey).

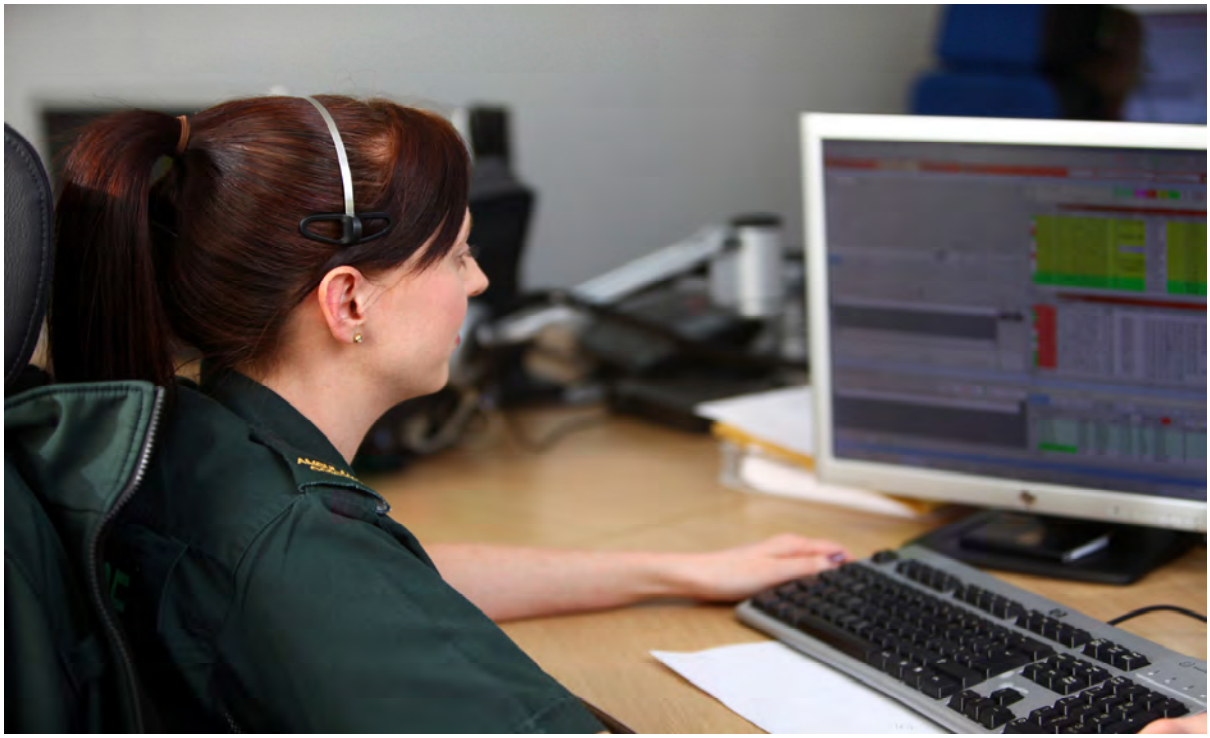
Measure	2019-20	2020-21	2021-22
Total 999 Calls	212,154	187,740	200,969
Incidents Attended (See & Treat)	44,855	43,914	42,547
Incidents – where a minimum of 1 patient conveyed to ED	135,217	130,596	136,877

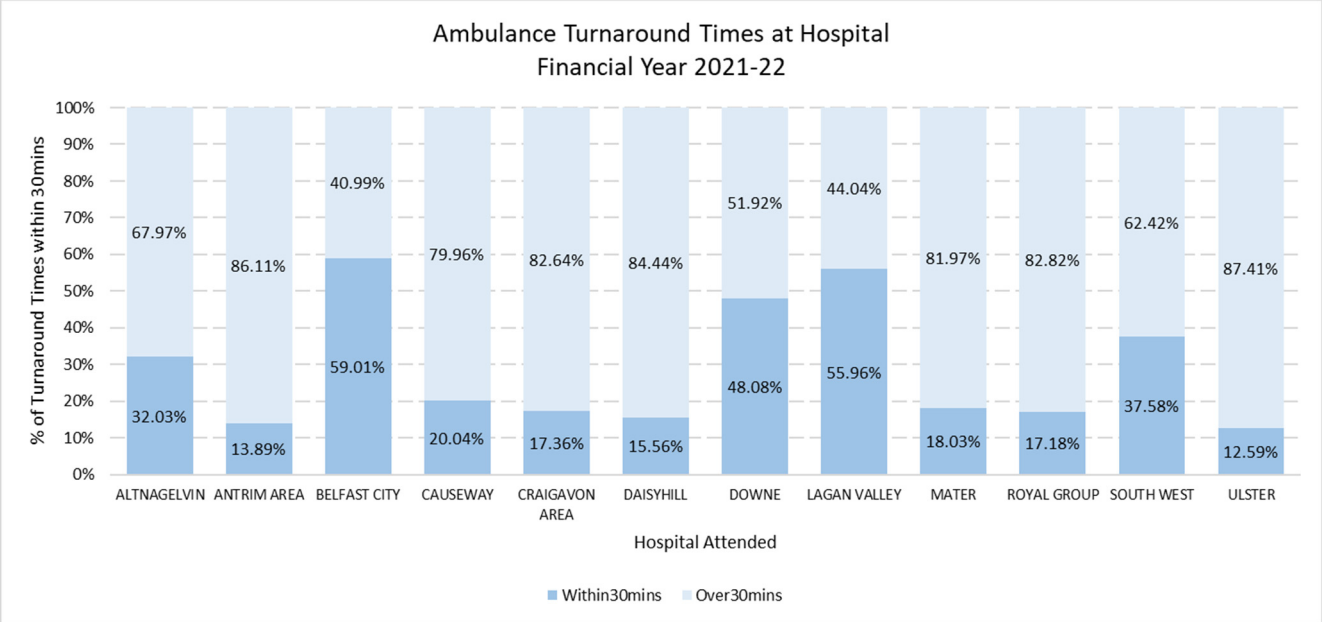


Hospital Turnaround Times

In 2021-22, only 20% of all ambulance arriving at hospitals achieved the 30 minute turnaround standard. Of the 143,544 emergency arrivals to Acute Emergency Departments across Northern Ireland, 115,436 had a turnaround time of over 30 minutes. This equates to 74,580 total operational hours lost, the equivalent of 15% of our daily operational capacity being tied up in Hospital turnaround delays.

Turnaround Delays	2019-20	2020-21	2021-22
Total Number of Turnaround Times Reported at Acute Hospitals	153,182	139,516	143,544
Total Number of Turnaround Times in Excess of 30 minutes	108,468	99,973	115,436
% of Turnaround Times in Excess of 30 minutes	70.81%	71.66%	80.42%
Total Operational Hours Lost to Turnaround Times in Excess of 30 minutes	40,701	41,845	74,580
Average Operational Hours Lost to Turnaround Times Delays in Excess of 30 minutes (per day)	111	115	204

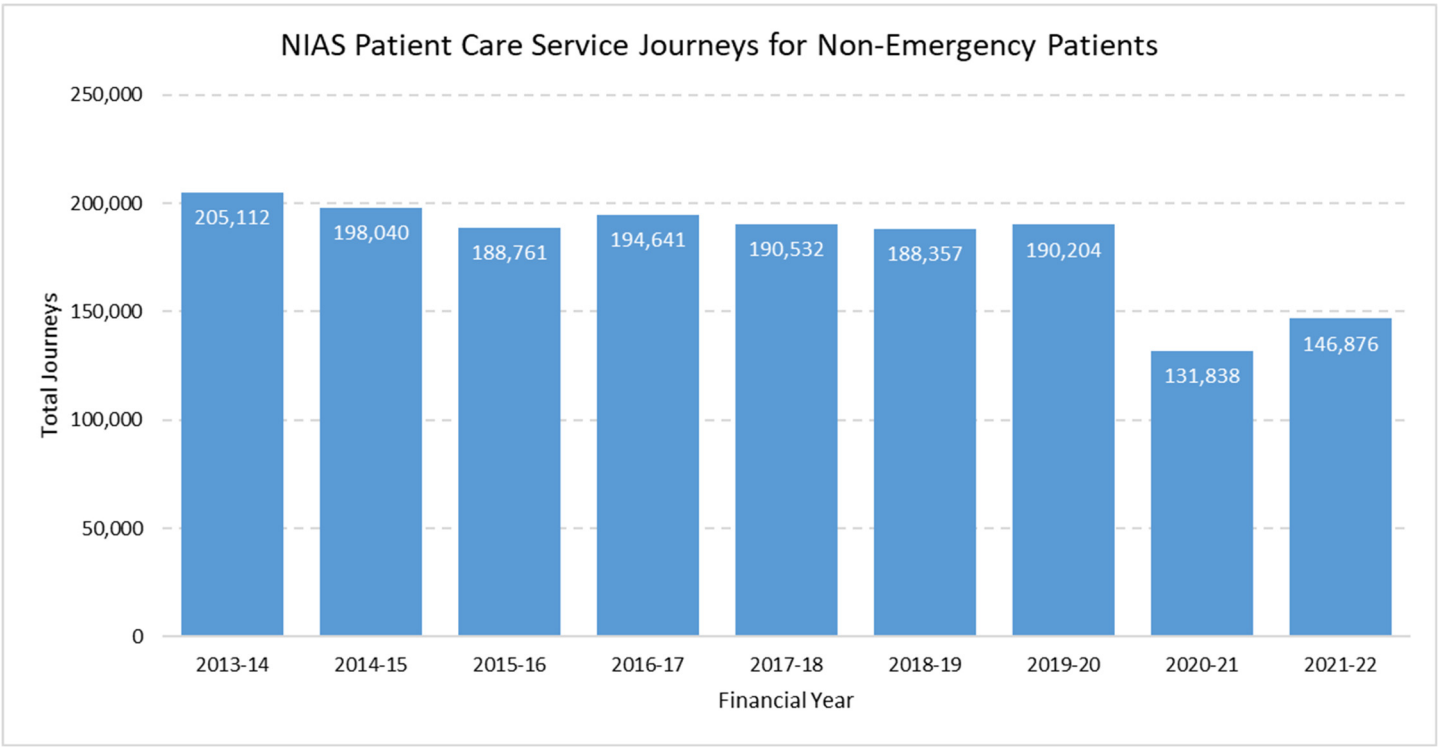




Patient Care Service

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 and from hospital or clinics, who would otherwise find healthcare very difficult to access.

In 2021-22, a total of 146,876 journeys took place to support the transportation of non-emergency routine admissions, discharges, outpatient appointments and transfers. This is an increase in journey numbers of 11% compared to 2020-21, reflecting the return of hospital services to pre pandemic operations across the HSC.



During the COVID-19 pandemic and in response to the pressures our emergency resources experienced, NIAS took the decision to reduce our response to low acuity Outpatient clinics by transferring resources to support the high acuity, urgent and emergency workload. However, during 2021-22 HSC Trusts have increased the volume of outpatient activity and we experienced a greater demand for transportation to life sustaining and other routine Outpatient clinics.

Following the Internal Audit Review an improvement programme was established through 2021-22 that was tasked with taking forward an improvement plan to address the audit recommendations. The PCS programme has adopted an ‘Agile’ project management methodology and has been broken down into 8 ‘Sprints’. Which reflect the needs of the business and will, when complete, address the internal audit recommendations.

PCS Key Performance Indicators (KPIs) will be developed and used for performance management. PCS performance visibility will be a priority to ensure appropriate assurance up to and including The NIAS Trust Board.

The Internal Audit review highlighted some concerns in regards to our booking and dispatch system. This is now being addressed within our Command and Control portfolio refreshment through the regional digital governance structures (DHCNI).

Many PCS ambulances continue to support the Urgent and Emergency Care workload for the Emergency service which necessitate our requirement to continue to use Independent Sector resources to maintain PCS service delivery.

The Voluntary Car Services continues to be an invaluable asset in supporting life-sustaining Outpatient work. It is highly valued by our patients and continues to be a cost-effective resource for NIAS. Following the pandemic, 2021-22 has seen a number of VCS drivers return to PCS work in addition to adding approximately 15 new drivers to the panel. Recruitment of additional VCS drivers will continue in 2022/23 to develop this valuable resource further.

NIAS continue to proactively strive for excellent governance of all independent service providers, with particular attention to Health and Safety (H&S) and Infection Prevention and Control (IPC). During 2021-22, NIAS developed and implemented an improved Governance Framework, utilised across all our Independent Ambulance Service (IAS) providers and formal quarterly monitoring meetings are held with these services to provide a mechanism for open communication, along with addressing any issues.

Infection Prevention and Control and Vehicle Cleanliness, Framework Vehicle Audit and H&S unannounced inspections commenced in the 1st quarter of 2021-22 in respect of IAS .These inspections will be a cornerstone of the assurance and governance monitoring process for IAS. As per the IAS Framework and in partnership with these providers these unannounced inspections will be undertaken twice yearly going forward, the aim of these inspections is to ensure that our patients have the highest level of patient service and experience whilst ensuring a high level of quality assurance.

Ten Independent Vehicle Audit (focus on IPC and EVC) were undertaken:

Audit Type	% Range of Scores	Average % Score	Median % Score
Independent Vehicle Audit	51%-94%	80.5%	85%

Eight IAS Un-announced Framework Vehicle Audit (focus on governance, training and licensing) were undertaken during this period.

Audit Type	% Range of Scores	Average % Score	Median % Score
Framework Vehicle Audit	79% - 100%	94%	97%

H&S audits inspections undertaken identified good practices and areas for improvement related to:

- Securing straps
- Unsecured items in vehicles
- Issues in relation to damage to doors and tail lifts

Where issues were identified in relation to any services/vehicles an Action Plan was raised with the company concerned. Remediation was carried out by the company concerned where issues were identified and progress against action plans was then monitored at a quarterly framework monitoring meeting.

Non-Emergency Ambulance Control (NEAC)

Throughout 2021-22, the NEAC team continued to work with both PCS and Independent Ambulance Service (IAS) resources to provide life-sustaining and 'red flag' appointment transportation. A significant operational improvement was made during this time with the installation of Mobile Data Devices (MDD) to facilitate increased flow of communication between NEAC and IAS crews.

NEAC are continuing to manage bookings to observe the continuing need to maintain social distancing between patients. Due to the restriction in patient numbers within vehicles, we continue to have challenges with the number of journeys we are able to complete and patients we can support.

2021-22 saw a number of key appointments made within the NEAC. We introduced an NEAC Manager, along with a number of Control Officers and Call Takers. These staffing appointments have brought other relevant industry experience to complement the existing team.

Emergency Ambulance Control (EAC)

As a regional Ambulance service we operate one Emergency Ambulance Control Centre (EAC) in Belfast. For every 999 call received from a member of the public or partner organisation, our call handlers or Emergency Medical Dispatchers (EMD) use advanced bespoke software systems to assess 999 calls based on the clinical or medical information provided relating to a patient or incident. This is known as the Advanced Medical Priority and Dispatch System (AMPDS) and is used internationally and widely used by other UK ambulance services.

When a 999 call has been triaged, a response category and timeframe based on the Trust's Clinical Response Model (CRM) is assigned to each call. The Clinical Response Model is designed to identify patients in greatest clinical need as quickly as possible after a 999 call has been answered

and then allocate the nearest and most appropriate ambulance resource to respond. This process ensures that all calls are prioritised and responded to on the basis of clinical need. Our systems also allow EAC staff to provide pre-ambulance arrival medical advice to help a patient or incident in advance of an ambulance arriving at scene.

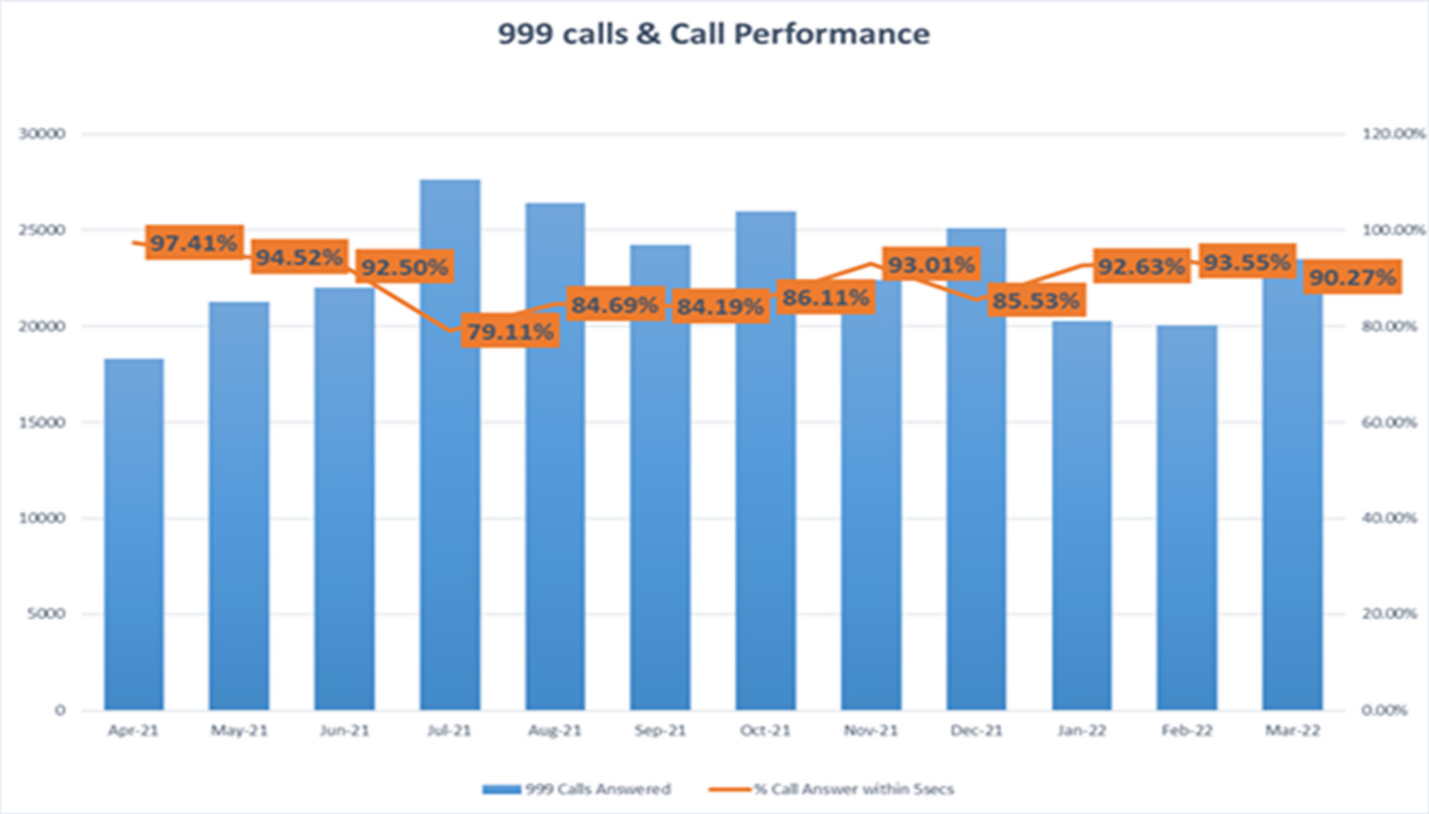
2021-22 has been challenging within Emergency Ambulance Control with an increase in 999 call demand of 7% compared with the previous year, along the ongoing impact of COVID19. The increase call demand and impact of EAC staff absence due to COVID-19 associated illnesses and isolation requirements were the biggest challenges within EAC in maintaining call answer performance and minimising delays.

The EAC Team continue to adapt to new procedures and protocols to maintain patient and staff safety, meaning that the EAC operations continue to adhere to social distancing measures and operating in additional workspaces to maintain operations. EAC staff also continue to utilise specific protocols for managing patients presenting with potential COVID-19 symptoms. The use of this protocol is essential for providing effective patient care and maintaining the safety of both patients and the responding ambulance staff.

EAC Call Answer Performance

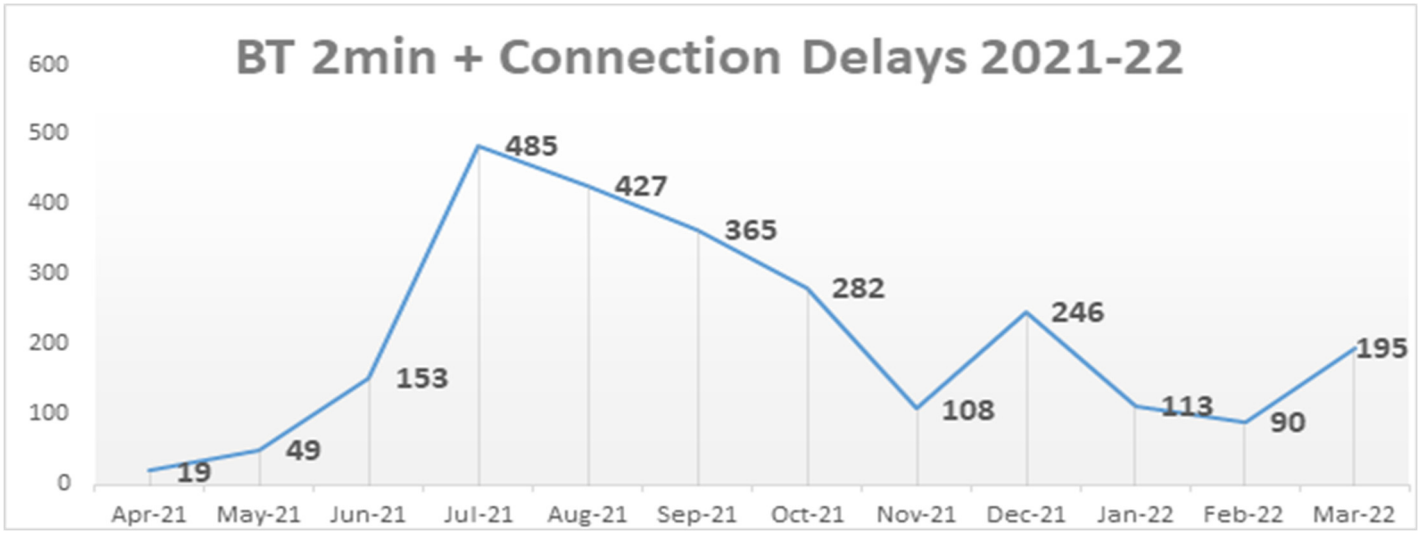
Emergency Ambulance Control aims to answer 90% of 999 calls within 5secs of the call being placed to NIAS by the BT Emergency Operator. From April 2021 – March 2022, 89% of 999 calls were answered within 5secs. During this year EAC answered 200,969 emergency 999 calls from the public and 27,406 calls from Healthcare Professionals.

While the call answer performance target was narrowly missed the call performance achieved should be measured against a substantial and sustained increase in 999 call demand, particularly from July 2021 onwards. The chart below illustrates the monthly 999 call demand and associated call answer performance. There is evidence to support that the lifting of COVID-19 restrictions has coincided with a large increase in call demand a trend which is in line with other UK ambulance services.



The Trust also measures the number of 2 minute plus connection delays notified by the BT Emergency Operator to call answer within EAC.

The chart below shows the number of 2 minute plus delays by month.



During the past year a review of EAC staffing rotas was completed and a change to shift rotas introduced to improve staffing levels in line with predicted demand. The recruitment and training of additional call taking staff, Emergency Medical Dispatchers (EMDs) has also continued with 16 new EMDs trained.

Category 1 Response Performance

The response target for Category 1 patients has not been achieved in 2021-22. NIAS acknowledges that many changes to the current operating model for ambulance services are required to deliver the new performance standards. It must be said that NIAS has faced substantial challenges throughout the year that has impacted on response performance, notably significant reduction in operational capacity due to resources being delayed handing over patients at Emergency Departments. NIAS has also had significant COVID-19 absences through the year due to the requirements for isolation. The below table outlines NIAS's 2021-22 Category 1 mean and 90th percentile performance.

Category 1 Performance for Financial year 2021-22

Category	Measurement	Standard	Performance
Cat1	Mean	00:08:00	00:11:14
	90th Centile	00:15:00	00:22:08
Cat1T	Mean	00:19:00	00:13:34
	90th Centile	00:30:00	00:27:12

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 Category 1 and 2 Improvement Group continues to identify and implement improvements in service delivery and maximising the ambulance response for Category 1 patients with the resources available.

Other EAC Developments

In October 2021 NIAS introduced two national frameworks for managing ambulance requests from Healthcare Professionals (HCP) and Inter-Facility Transfers (IFT) within our EAC systems. The new frameworks are designed to provide patients being transported following a request from a HCP or IFT in a time frame that is appropriate to their condition and equitable with other patients accessing 999 ambulance services.

Work also commenced on the replacement of a number of key EAC systems which are due for renewal in the next 12-24 months. Replacement projects for Telephony and Computer Aided Dispatch (CAD) replacement were initiated and work continues to deliver these key systems and service improvements.

Finally, we are modernising our Emergency Ambulance Control room environment for our staff with a refurbishment of the EAC due for completion in May 2022.

Clinical Developments

Throughout the challenges of 2021-22 the Clinical Team has maintained delivery of a comprehensive programme of clinical developments focusing on high quality Pre-Hospital clinical care. Below are some highlights from the year:

- A review of Paramedicine Education has been ongoing throughout the year, a new education management and leadership structure has been developed.
- A framework has been developed for Newly Qualified Paramedic (NQP) recruitment, along with the development of a career pathway for our EMTs to progress to a two year BSc course to gain paramedic qualification.
- Developing our own evidence base and NIAS having a Research and Development footprint is a key part of developing our profession. We have recently appointed a Research and Development manager to lead on taking this forward through 2022-23.
- Maintaining strong relationships with all the providers of the Appropriate Care Pathways (ACPs) is an important and growing service within NIAS. We have appointed a Pathway Lead to develop our structures and modernise our referral practice within Paramedicine.
- The team continues 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;
- Through the year, we have developed our approach to professional practice to support our clinicians. We have appointed a Head of Professional Practice to lead the development of professional standards within NIAS.

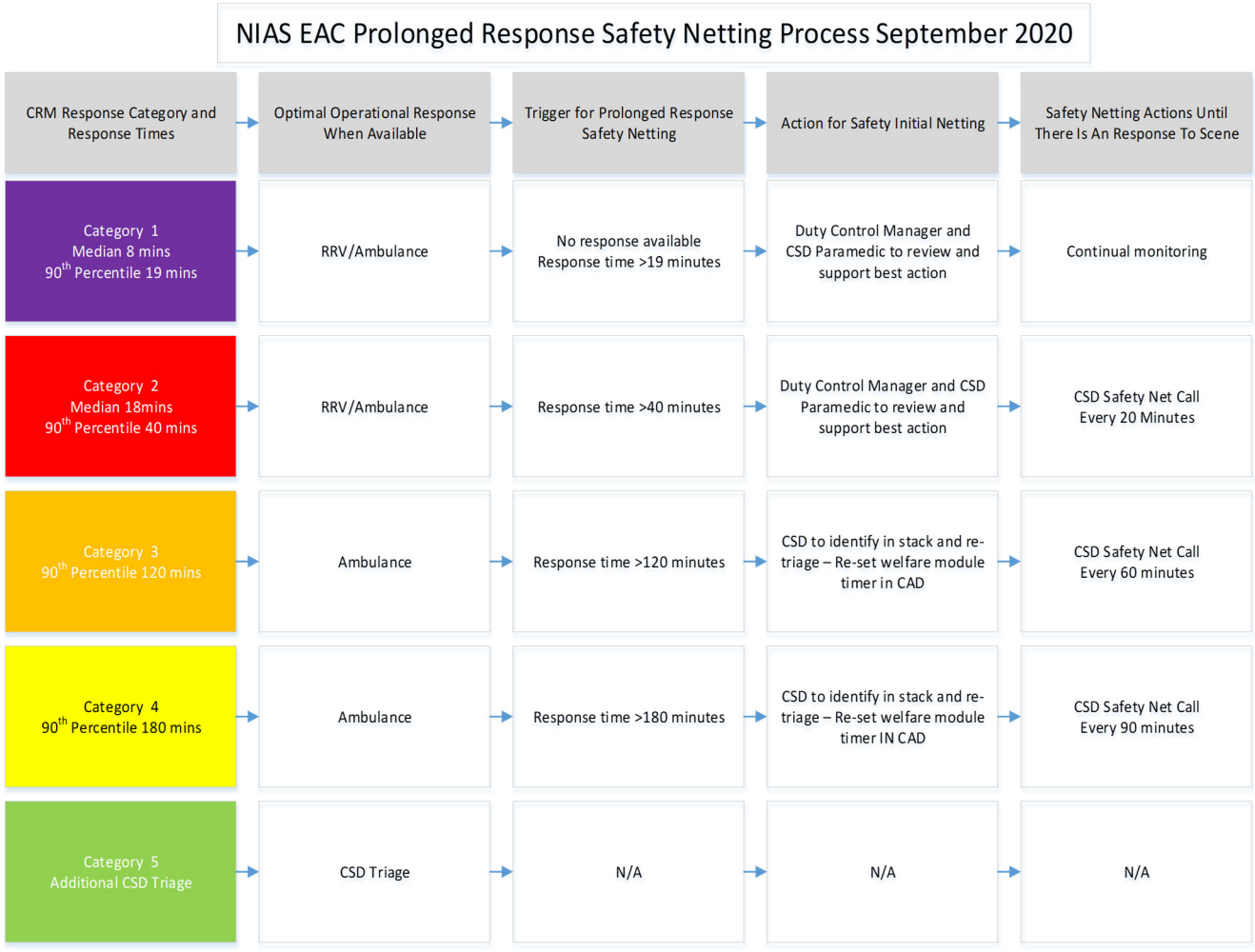
The team continue to represent NIAS on a range of Urgent and Emergency Care sub-groups. Two members of the team co-chaired the regional Navigation sub-group and with colleagues wrote a scoping paper to contribute to the Urgent and Emergency Care Review; and there have been many presentations to continue to develop relationships and effective use of NIAS partnerships with other care providers.

Paramedic Clinical Support Desk

The Clinical Support Desk (CSD) provides telephone based additional clinical triage (Hear & Treat) for lower acuity 999 calls, typically our Category 3 and 4 despatch calls. CSD has become a fully integrated team within Emergency Ambulance Control (EAC) and has shown dedicated commitment to patient safety and supporting the function of EAC.

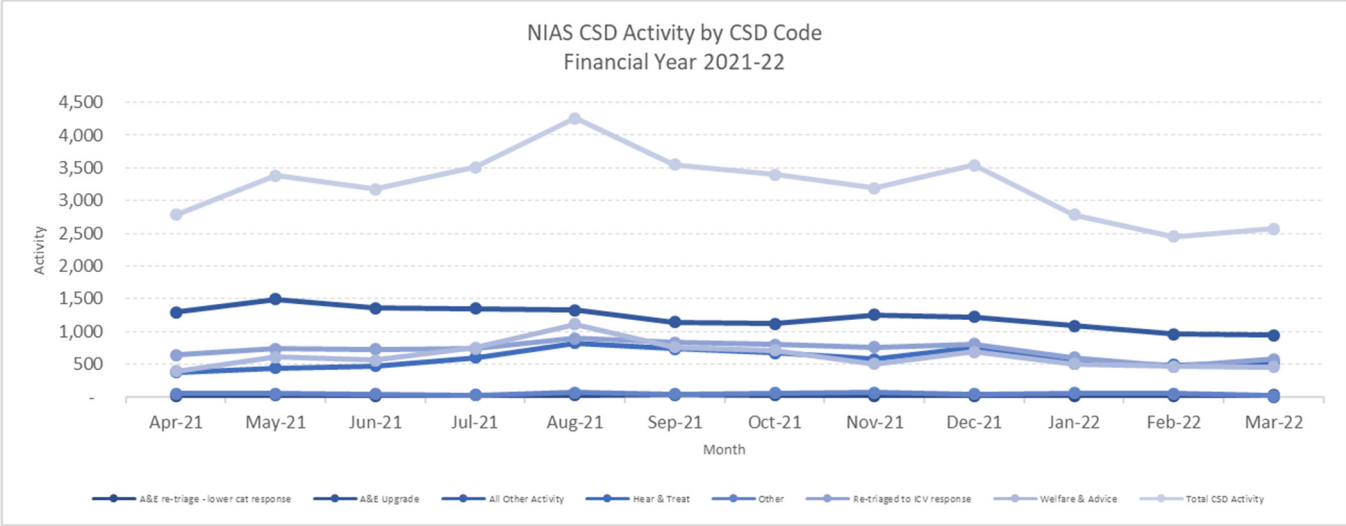
CSD has been dynamic to support the operational pressures faced during the COVID-19 pandemic, through the development of further safety netting for prolonged response 999 incidents. The aim of this development is to ensure that if we are not going to be able to respond to patients in a timely manner, that we provide a structured welfare call before the 90th percentile time range for the dispatch category.

The below diagram outlines the framework used within CSD to identify prolonged incidents that clinicians would need to provide further clinical assessment.



The volume of incidents dealt with by CSD has significantly increased throughout 2021-22 with over 39,000 calls being handled by the CSD clinicians. Our CSD is funded to handle on average 67 incidents per day and through 2021-22 the team were handling on average 125 incidents per day.

The Chart below outlines the CSD activity that has been undertaken throughout the period 1 April 2021 to 31 March 2022.



Our CSD continues to evolve and develop especially in response to increased demand on our services and wider healthcare system. We have carried out three recruitment drives throughout the year bringing five additional resources into the team including the first nurse appointment.

The addition of five new CSD Paramedics brings the total number of clinicians currently in post to twelve.

Northern Ireland Major Trauma Network

NIAS emergency ambulance crews continue to utilise the Regional Major Trauma Bypass Tool, providing the crews the ability to 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

There have been a number of developments with equipment and medicine with the introduction of a newly designed response bag now in trial within the Trust. There are 12 response bags within the trust for final testing and if successful will be rolled out wider in 2022-23. Entonox and Oxygen barrel bags were replaced within increased infection control compliant bags and trauma blast and modular bandages have been implemented on all emergency vehicles.

NIAS has recently appointed a Lead Pharmacist bringing us in line with all the other UK ambulance services. We have developed a medication action plan along with initial actions of implementing revised Dexamethasone presentation, a trial in Intra nasal naloxone and a retagging procedure for mediation green packs.

Helicopter Emergency Medical Service

The Helicopter Emergency Medical Service (HEMS) is delivered through a partnership between NIAS and the Air Ambulance Northern Ireland (AANI) charity. The service is led by an 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 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.

HEMS brings an advanced level of pre-hospital critical care to the seriously ill and injured patient anywhere in the province, and transports them to the most appropriate hospital for their specific condition. 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.

Currently, recruitment for HEMS Advanced Paramedics - Critical Care roles is underway. The Advanced Paramedic (Critical Care) (AP-CC) will provide high-quality clinical care for patients with a variety of clinical conditions relating to patients critically injured and unwell. As an autonomous practitioner, working in line with the scope of practice defined by the supporting NIAS/HSC partner's clinical governance framework, the Advanced Paramedic will provide advanced clinical management and decision making to patients requiring complex and challenging care.

From the first flight on 22 July 2017 until the 31 March 2022 the HEMS team has responded to a total of 2,851 missions broken down as follows:

July 2017 - March 2018: 297 missions

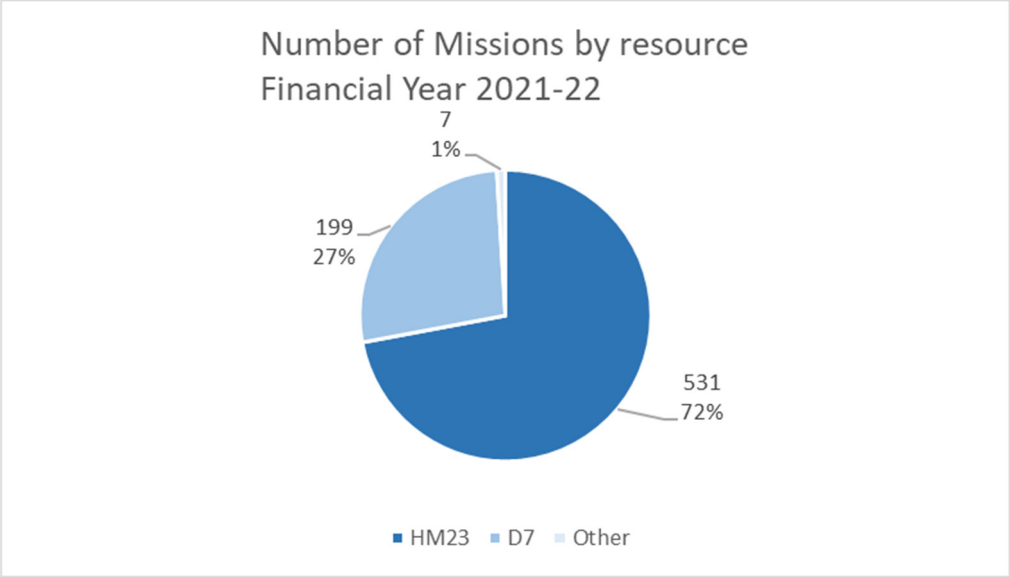
April 2018 - March 2019: 491 missions

April 2019 - March 2020: 605 missions

April 2020 – March 2021: 721 missions

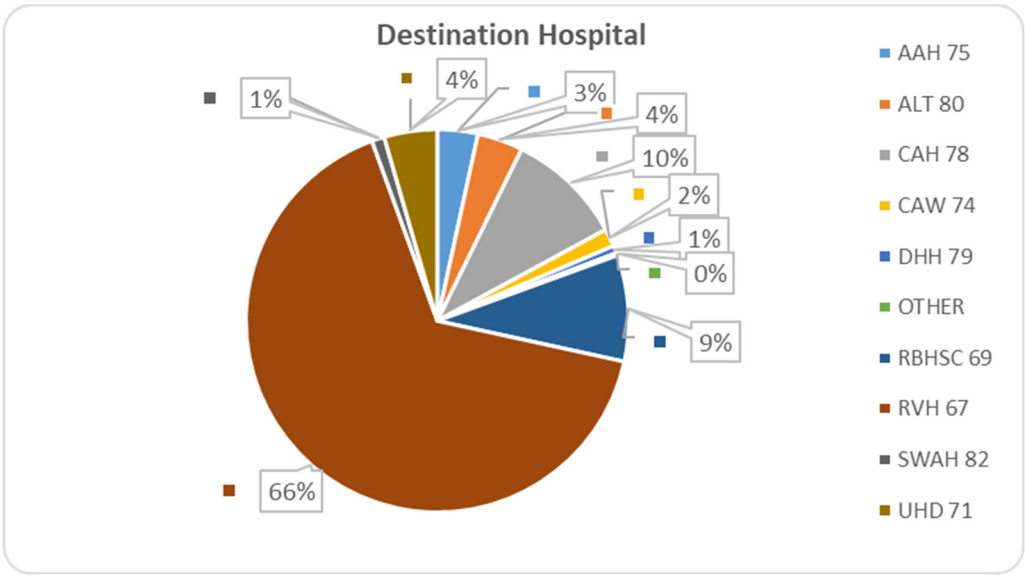
April 2021 – March 2022: 737 missions

The deployment of the Helicopter (HM23), in the period 1 April 2021 to 31 March 2022, has accounted for 531 (72%) of the 737 missions responded to, while the Rapid Response Vehicle (Delta 7) has accounted for 199 missions (27%).



During the period of 1 April 2021 to 31 March 2022 out of the 737 taskings the HEMS team Mission Outcomes showed a stand-down rate of 16% (120 calls) of which 1% were aborted due to weather or technical issues. There are occasions where patients do not travel from scene to hospital, such as fatalities, minor injuries or discharged on scene.

The majority of HEMS dispatch were to Road Traffic Collisions (29%) and falls (20%). The HEMS team now also respond to non-trauma calls (medical calls) where critical care interventions are required, which accounted for 17% of the calls during this period. During the period of 1 April 2021 to 31 March 2022, 468 patients were transported to hospital, of which 66% were to the Royal Victoria Hospital, Belfast.



The HEMS service started providing Pre-Hospital blood on 26th December 2019. Since then there have been a total of 62 patients receiving blood in a pre-hospital setting totalling to 101 units of blood being used over 28 months.

From 25th October 2021, the HEMS team, through the introduction and use of the GoodSAM app were not only able to interrogate calls by speaking with the call taker but now have the ability to see what is happening in real time 'video-on-scene'. This aids the Air desk Paramedic in making a more informed dispatch decision.

Community Resuscitation

Work continued through 2021-22 on the National Defibrillator Network with now over 2,300 Automated External Defibrillators (AEDs) registered with NIAS and 30% of community AEDs having an information tag attached. AED registration enables staff in Emergency Ambulance Control to direct a bystander to the closest AED in the event of an out of hospital cardiac arrest and having AEDs tagged enables bystanders to return the AED to its permanent location following use. The tagging process is enabling NIAS to audit Community AEDs in relation to their location and accuracy of information provided when the AEDs are registered. This information will shape key messages for future work regarding being a responsible AED Guardian.

Working in partnership with the Councils and the Public Health Agency (PHA), Tobacco Control Officers have enabled key messages to be disseminated regarding the importance of registering AEDs, and in turn has led to registration.

Through 2021-22 the community first responder scheme received over 4,700 alerts with an additional two areas being trained:

- Mournes CFR scheme
- Slieve Croob CFR scheme (Castlewellan Area)

Moving and Handling training has now commenced as part of CFR training alongside other E-learning modules.

September 2021, saw the Minister for Education announce the mandatory inclusion of CPR training and AED Awareness in Key Stage 3 (Post Primary Schools). The NIAS Community Resuscitation Team is working in partnership with the Council for the Curriculum, Examinations and Assessments (CCEA) to develop the Regional Community of Lifesavers Education Programme for Schools which will replace the British Heart Foundation's Heartstart Programme which finished in June 2021.

Infection Prevention & Control

The period April 2021 to March 2022 continued to be a challenging period for the Infection Prevention & Control (IPC) service with the COVID-19 Pandemic. However in spite of this, the team had a number of key achievements during the period:

- Development and implementation of Key Performance Indicators related to IPC, including hand hygiene, e-learning and Aseptic Non Touch Technique (ANTT).
- Development of the hand hygiene and ANTT policies within the organisation, along with reporting hand hygiene and Personal Protective Equipment (PPE) audits monthly internally through IPC and Environmental Cleanliness Committee as well as Safety, Quality, Experience and Performance Committee and The NIAS Trust Board.
- An IPC infrastructure which support the workforce seven days a week

- Provide key inputs into strategies and frameworks for the organisation from an IPC perspective. Specifically focusing on governance and assurance relating to fleet, estate and Independent Ambulance Service providers.
- Organisational awareness campaigns and improvement projects relating to hand hygiene and PPE.

Development of an IPC Communication Strategy to share IPC related learning and support staff in IPC matters

Infection Prevention & Control Service COVID-19 Management

During April 2021 to March 2022, the Trust QSI Directorate IPC service continued to provide expert IPC guidance, support and advice to the organisation, to the region and nationally.

The NIAS IPC Team (IPCT) worked with various internal and external stakeholders including the Operational Huddle, the NIAS Surge Cell; the NIAS Senior Management Team (SMT); NIAS Gold; NIAS Silver; NIAS Bronze; NIAS PPE Cell; Northern Ireland Public Health Agency IPC Cell, Northern Ireland Public Health Agency HCAI and COVID-19 Working Group and the National Ambulance Association IPC Group (NASIPCG) to provide service, support and advice related to COVID-19 during this time.

The NIAS IPC team have led on and contributed to work streams arising from various groups such as the regional PPE subgroup; the regional PPE supply chain cell; the regional IPC group; the Healthcare Acquired Infections (HCAI) and COVID-19 working group and the NASIPCG. The IPC team has contributed to and supported with guideline and resource development nationally through the NASIPCG and regionally through the IPC cell and HCAI and COVID-19 working group.

They have continued to:

- Develop and cascade communications in relation to COVID-19
- Provide leadership and input into the management of all COVID-19 Outbreaks across the organisation
- The delivery of a contact tracing support service to both staff with COVID-19 of close contacts of COVID-19.

The IPC service have provided support and leadership to the NIAS Environmental and Vehicle Cleanliness team and Operational teams to ensure that all NIAS Vehicles, Equipment and facilities are effectively decontaminated.

The NIAS IPCT has been responsible for developing and ensuring delivery across the organisation of:

- COVID-19 Testing Services
- Contact Tracing Services
- COVID-19 Vaccination programme

Quality Improvement

Whilst acknowledging the continuing 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 23 staff complete the Safety, Quality and Experience (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. Three staff completed the course this year.

A further nine staff enrolled this year for the SQE programme, however due to regional pressures the programme had to be paused. We are hopeful that this will recommence soon.

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

- COVID-19 Point of Care Testing in a Pre-Hospital Environment during a Pandemic
- Alternative shift patterns for Category 3 call type improvement project
- Improving satisfaction with online/virtual training.

The participants are from a range of roles from delivering direct patient care coupled with staff from our Training Team, and support roles.

These projects were celebrated for World Quality Day on 10 November 2021.

Unfortunately, the challenges of the past year have meant the Scottish Improvement Leader Programme (SCIL), which is the national quality improvement programme, was postponed. However, we look forward to this recommencing in the near future.

This year we also have two members of staff who have completed the Business Improvement course, one at Masters Level and the other to Post Graduate Diploma level. This course is provided,

in partnership, by the Ulster University and the Leadership Centre and provides participants with the opportunity to study improvement methodologies whilst increasing their capacity to implement change and improvements across professional and organisational boundaries.

Finally, in line with our strategic commitment to build Quality Improvement capability and capacity we have recruited two new Quality & Service Improvement Leads who take forward our QI objectives moving forward.

Transformation and Improvement Programmes

In March 2020 NIAS launched Caring today, planning for tomorrow – Our Strategy to Transform: 2020-26. This is an ambitious transformation strategy that sets out how we can address our current challenges, and how investment in our services will enable us to transform and bring tangible benefits to patients, the HSC system, our workforce and the communities we serve over the coming decade.

To deliver our strategy so that we transform our services between now and 2026 involves elements of change and innovation across every aspect of the organisation, whilst delivering our business as usual.

The changes will be managed through a newly established comprehensive Transformation Programme, delivering annual phased activity and monitoring progress through a transparent process of governance. During 2021-22 we established a new Transformation Team, to include, Assistant Director of Planning, Performance and Strategic Transformation, Head of Performance, Head of Strategic Transformation, Projection Development and Implementation Managers and the Programme Management Office (PMO). The emphasis throughout the year was on establishing the necessary programme management structures and to begin work on delivering against our corporate transformation objectives.

Under the leadership of the Programme Sponsor, the transformation team will deliver the key activities for change to deliver the strategy to transform, to include:

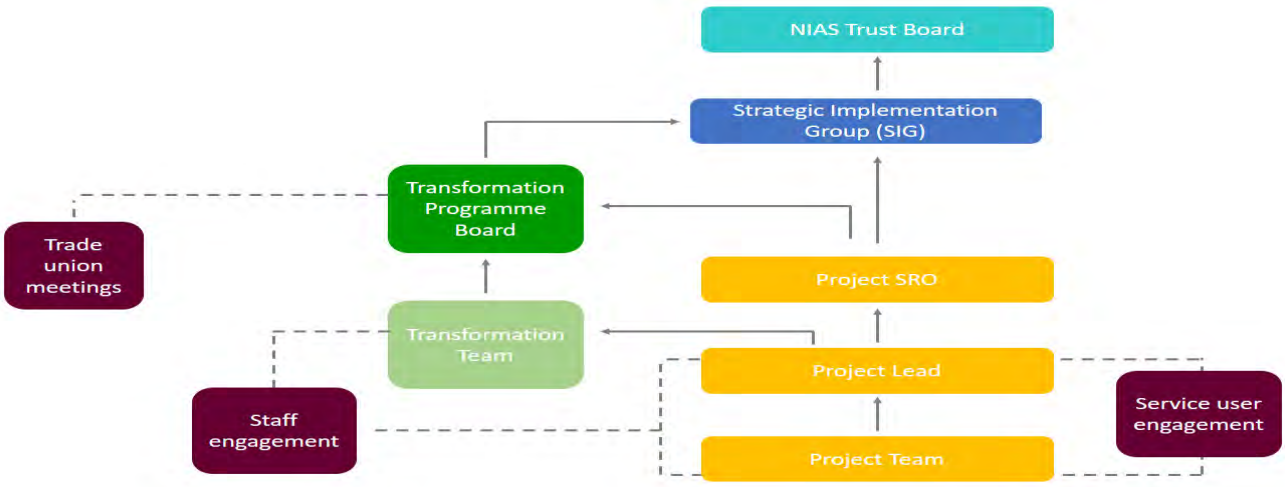
- Coordinate and ensure the delivery of Our Strategy to Transform 2020-26;
- Take lead role in the delivery, monitoring and implementation of Transformation Programme in order to achieve the Trust's strategic aims and objectives;

- To be responsible for the development, coordination and management of the Transformation Programme and associated projects.

Overall Transformation Programme Management

The programme organisation consists of the Strategic Implementation Group (SIG), a Transformation Programme Management Group and the Transformation Team.

Governance framework



There are currently ten Programmes / Projects within the Transformation Portfolio.
Of these, two are at the project initiation and scoping stage, one is currently in the Project Close stage – this means that the project is putting in place ongoing benefit management arrangements and is completing project closure documentation and will be continually monitored. Below are a list of the programmes underway within the organisation:

- HR Transformation Programme
- PCS Review & Improvement Programme
- Strategic Workforce Planning Programme
- Strategic Review of Clinical Education
- Telephony ICCS Replacement Project
- CAD Replacement Project
- REACH Programme
- IFT / HCP Project

Data Analytics

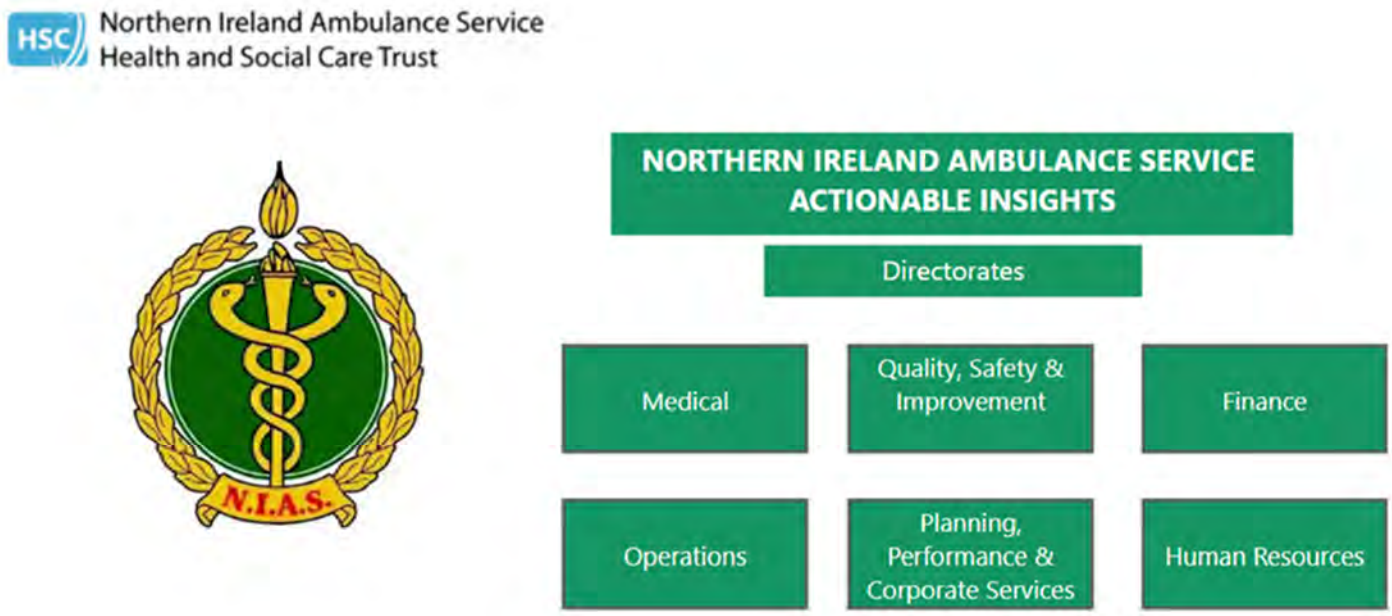
Over the previous 12 Months, team members used their skills, knowledge and existing software/hardware to transform and modernise NIAS Information Services to support a data driven culture within NIAS.

Traditionally, this team provided a service which provided stakeholders with retrospective data via pre-defined reports or as a result of an ad hoc request. Since 2020, this team have worked to enhance this service to provide stakeholders with a range of advanced analytics to support evidence-based decision making. This includes the provision of near real-time information, predictive analytics and a self-service BI solution.

Predictive analytics has been particularly valuable in supporting workforce planning in EAC. With the development of algorithms capable of predicating call demand by the day and hour within EAC.

By providing near real-time information, Stakeholders have been able to see at a glance the demand and pressures across the organisation. The image below demonstrates an example of near real-time information now available in NIAS.

The development of a self-service Business Insights solution, make information easily accessible to stakeholders and decision makers. The image below illustrates the wide range of dashboards that are available across NIAS, providing actionable insights and supporting evidence-based decision making.



Information Governance Compliance

The Information Governance (IG) Team, have focused on ensuring NIAS has the highest standards of Information Governance. The IG team have worked with colleagues across the organisation to develop and implement a new five year IG strategy, increased governance structures to support oversight of all IG issues at all levels of the organisation and continue to respond to the increasing volumes of IG requests.

Equality of Opportunity

Under section 75 of the Northern Ireland Act 1998, the Trust has statutory duties to promote equality of opportunity and good relations between people in different groups. Work to meet these duties is more important than ever given that COVID-19 has exacerbated pre-existing health inequalities. As a designated public authority, the Trust reports annually on progress towards meeting these duties to the Equality Commission for Northern Ireland. COVID-19 has also continued to have a significant impact on the way we deliver our services. As part of the organisations COVID-19 recovery plan, the Trust has sought to capture the equality issues that arose from operational decision-making and consider the related implications.

The Trust continued to work in partnership with other Health and Social Care organisations to deliver the equality agenda. In conjunction with regional equality leads representing all of the six Health and Social Care Trusts, the Trust contributed to the achievement of the actions in regional Equality and Disability Action Plans. The Trust continued to discharge its Equality Action Plan requirements on the screening of relevant policies and functions, as well as advising policy leads on the application and relevance of the equality duties.

The requirements and obligations placed on staff by equality, good relations and human rights are made clear during induction training and also within personnel and corporate publications. Induction awareness training for all new staff includes an awareness session on the section 75 duties, disability discrimination and human rights. Equality training was also provided for Clinical Support Officers as part of their induction into their new role.

During the reporting period, significant equality considerations around equality, good relations and human rights have been central to policy assessment and public consultation by the Trust, for example, in relation to the ‘in principle’ consideration of introducing body worn video to help reduce violence against NIAS staff.

Workforce

Supporting Our Staff

Culture and Leadership

NIAS recognises that culture, leadership, recognition, and health and wellbeing, are core foundations in ensuring wider organisational health and improvement. NIAS continued the latest in a series of staff engagement processes. Five virtual workshops were undertaken in April 2021 to build on existing staff survey data in listening to the views and experiences of colleagues across all business areas, such as the HSC Staff Survey, UNISON/NIAS partnership, Cultural Assessment Findings, and Lessons Learned from COVID-19. Based on this evidence and feedback, NIAS initiated a new culture programme, including a focus on health and wellbeing, leadership development and staff recognition. Alongside the development of a NIAS culture charter, a range of specific work measures to improve culture and wellbeing was focused on the needs of discrete business areas such as physical changes in the Emergency Ambulance Control Centre (EAC).

One of the first impacts of the COVID-19 pandemic in March 2020 was the need to postpone the NIAS annual staff recognition awards ceremony scheduled to take place that month. Unfortunately, due to the restrictions over the past two years, NIAS was unable to proceed with a number of other possible dates for in-person recognition. In April 2022, a virtual staff recognition event was organised to recognise and appreciate the work of NIAS colleagues across all departments and business areas, and to celebrate their service particularly during the extreme stress of the past few years. The event – including new awards based around the NIAS culture charter - was organised via Zoom Webinar hosted from NIAVAC Studios in Belfast, including a strong message of support from Health Minister Robin Swann.

Health and Wellbeing 2021-22

As challenges persist across healthcare delivery it has never been more important to prioritise the health and wellbeing of our people. In working towards meeting the organisational aims of making NIAS the employer of choice and providing the best patient and service user care, efforts to support staff have been driven by the knowledge that staff wellbeing is correlated directly with patient care and safety. Our mission includes showing compassion to the patients we care for. As an organisation we consistently see, hear and read evidence of this care in practice. One aim of staff health and

wellbeing efforts is to ensure that colleagues experience the same care and compassion in the workplace that means ‘we thrive together’.

In March 2022 AACE and the College of Paramedics introduced the Mental Health Continuum for the ambulance service sector. From thriving to crisis, the continuum can be used to describe and measure different states of wellbeing. Mental health changes frequently with the joys and challenges of life. Working and in particular work in ambulance services can have a positive impact on mental health and add purpose to life. It is also evidenced however that working in the ambulance service sector increases the risk of developing psychological injury. Research and practice is challenging the perception that psychological injury is an inevitable outcome and part of the role. In the last year efforts have increased in sourcing and providing evidenced based treatment and recovery options and a focus on prevention.

The HSC COVID-19 Wellbeing Survey report stated that in year one of the pandemic (November 2020-August 2021) rates of moderate-to-severe depression, anxiety, PTSD and insomnia remained high amongst NIAS staff. Across these areas rates were either similar or higher amongst NIAS staff compared to other HSCNI staff. (HSC COVID-19 Wellbeing Survey, NIAS Supplementary Report, October 2021).

Enhanced psychological support

During 2021-22 the NIAS Peer Support team made 2,603 contacts with colleagues. The largest proportion of the contacts was in response to traumatic incidents and a high proportion of the contacts (21%) was as a result of staff experiencing assaults.

Whilst continuing to support staff with wellbeing calls and responding to incidents the peer support team has developed Critical Incident Stress Management (CISM) support across NIAS. To expand on the existing continuum of care post incident 11 colleagues have been trained in CISM. The training ensures that following an incident colleagues are able to recognize common psychological and behavioural reactions of someone in crisis. Colleagues who completed the course have developed on existing understanding and practice a model of psychological crisis intervention. Interventions such as this continues the momentum to work towards NIAS being a trauma informed organisation that supports staff, volunteers, retirees and friends and family of colleagues.

The wellbeing and attendance management teams worked with Emergency Ambulance Control (EAC) colleagues to identify main areas of concern and possible supports. One initiative delivered the installation of a ‘well-hub’ pod accessible for EAC colleagues. The outcomes and feedback has

been positive with staff reporting the value of having a safe space to break for some rest or respite before, during or after shifts. A suggestion post-box has been included in the refurbishment of the control room environment in headquarters as a channel for staff feedback to management on any issues in EAC. Hardcopy resource packs were provided to all EAC colleagues to coincide with World Mental Health Day, including psychological, emotional and practical support options, alongside positive wellbeing advice, for anyone struggling or stressed, either personally or professionally.

Ensuring physical safety/support

Support hubs continued operation across the Trust sites to provide easy access to food and water and to enable staff to have some time to rehydrate, rest and re-energise. In autumn 35 NIAS colleagues undertook a virtual Couch to 5K programme supported by the NIAS wellbeing team and a coach from Athletics NI. One third of participants completed a 5K at the end of the programme with others continuing training towards the goal. Participants reported increases in both physical and psychological health as a result of taking part in the training programme. Staff also completed Walk Leader training with Belfast Trust and “aim the lead walks” for NIAS colleagues supported by Physical Activity leads in their local Health Trust area.

In working towards one of the key objectives of the NIAS/Unison Health and Wellbeing Partnership of supporting improvements in physical and mental health a keeping active guide was developed and promoted. The guide includes corporate discounts across council leisure facilities, support to get active and links to the NHS free ‘Doing our Bit’ fitness platform.

The Smoking Cessation Team at the Western Health and Social Care Trust (WHSCT) joined stations to offer support to NIAS colleagues wanting to turn October into “Stoptober” by making a quit attempt. The team provided behavioural support as well as nicotine replacement therapy. Michelle

Scott, WHSCT Smoking Cessation Coordinator, visited Altnagelvin Station to introduce NIAS colleagues in the Western Area to the support available to anyone considering making a quit attempt.

Western Trust Specialist Smoking Cessation nurse visits NIAS Altnagelvin Station: *“Make this October your Stoptober”.*

Fatigue, sleep and stress

In response to concerns about the impact of late finishes on colleagues the NIAS Fatigue working group reformed and began by commissioning Manchester Stress Institute to develop a sleep and fatigue webinar. Whilst organisational factors were considered as part of 'late finishes pilot' the interactive webinar was designed to inspire individual staff towards better sleep, recovery & performance. It includes the psychology of sleep and a focus on shift work and the impact on circadian rhythm. The webinar, which can be accessed on the NIAS SharePoint, also includes mental health podcasts covering Full Body Relaxation Technique, Meditation to Let Go of Worry & Catastrophic Thinking and Box Breath Techniques to help reduce anxiety. It contains wellbeing information on anti-stress nutrition and healthy protein foods and musculoskeletal health.

Providing accessible and accurate information and training

The 2021-22 annual wellbeing calendar of events continued to be mainly delivered online ensuring colleague safety. The wellbeing team continued to collaborate across teams to identify existing and emerging issues facing staff and provided quality assured, accurate information and support across NIAS communication platforms.

NIAS worked with other health trusts to hold a Men's health event for all staff as part of Men's health week. NIAS staff interested in learning more about men's mental health and how to support men completed MANifest training with the Men's Health Network and the Western Trust. Evaluation of the evidenced based training showed that staff who participated had an increased knowledge and awareness of issues impacting on men's mental health and were confident in applying knowledge gained in both working and personal life.

Menopause was the focus for engagement across International Women's Day in 2022. NIAS colleagues attended the first NIAS Menopause Café to share experiences. The Equality Team working with the wellbeing team are continuing exploration of the issue and how this applies to supporting people in the workplace.

The 2021 annual mental health campaign theme was 'Holding on to Hope in a Changing World'. As in previous campaigns NIAS wellbeing team worked with the other health trusts and the Public Health Agency to develop the regional five week campaign from Suicide Prevention day to World Mental Health week. The aim was to deliver a campaign to encourage everyone to hold on to hope, to nurture our mental wellbeing and to raise awareness of the local and national services that are available to help and support when needed.

The campaign was launched by Professor Siobhan O'Neill Mental Health Champion for Northern Ireland on World Suicide Prevention Day with the public urged to take the 'Hope quiz'.

The total number of visits to the interactive campaign pack and the hope quiz combined was 5,636. Analysis of data highlighted that managing stress and challenging negative thoughts were the most visited parts of the campaign platform. The campaign was also an opportunity in NIAS to promote emergency service specific resources and to highlight mental health awareness SafeTALK and ASIST training opportunities for staff.

As part of mental health week NIAS offered SafeTALK training to the HR team. SafeTALK supports trainees to be suicide alert. It prepares anyone over the age of 15 to identify persons with thoughts of suicide and connecting them to suicide first aid resources.

Twelve staff across NIAS also completed ASIST training. ASIST supports participants to recognize when someone may have thoughts of suicide and how to work with them to create a plan that will support their immediate safety. The NIAS training team commissioned SafeTALK train the trainer programme for CSO's and wellbeing team members in March 2022. This group can now deliver SafeTALK training to teams and will be offered to new staff.

Building Partnerships and Connections

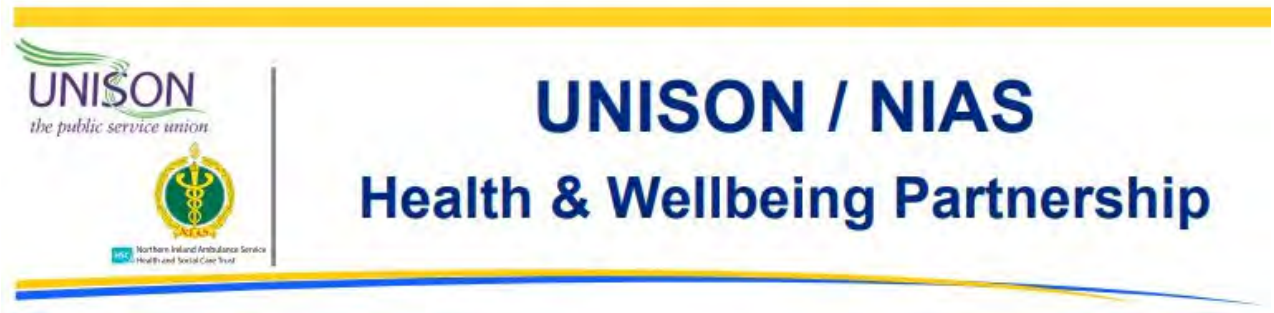
In November 2021 representatives from the NIAS Peer Support team joined by Prince William, Duke of Cambridge and 200 leaders from police, fire, ambulance and other emergency services at The Royal Foundation Emergency Services Mental Health Symposium. The Blue Light Together project, which prioritised mental health support for emergency service workers in the United Kingdom was launched at the event. NIAS has joined other emergency services in committing to the mental health of workers with the Mental Health at Work Commitment as part of this collaboration. Going forward we will work together with the aim to help colleagues, volunteers, retirees and their friends and families access the right kind of mental health support.

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.

Representatives from the partnership and NIAS health and wellbeing continued to meet during the year to process actions based on the feedback from staff engagement workshops. The feedback

from the workshops in April 2021 helped to prioritise actions in the health and wellbeing strategy and organisational culture charter will be launched during quarter two of 2022-23.



National Wellbeing Ambulance Forum

NIAS is a member of the National Wellbeing Ambulance Sector group which this year focused on mental health and suicide prevention. March 2022 saw the launch of the Mental Health Continuum with AACE. NIAS alongside other ambulance trusts have completed the 'employee wellbeing and suicide prevention' self-assessment matrix and plans to implement changes to prevent suicide and support wellbeing. NIAS will continue to work with the forum including creating a mental health action plan by October 2022.

Regional Workforce Wellbeing Network

As a group of HSC staff working together, supporting and performing difficult jobs and delivering crucial and life-impacting services, the need to look after ourselves, and each other has become increasingly obvious and has never been so important. Over the last year NIAS worked as part of the Regional Workforce Wellbeing Network and the HSC Healthier Workplaces Network, to develop A Recovery Toolkit for staff. The network is currently working together to develop resources in to a Regional HSC Staff Wellbeing Resource website. This will include emergency services resources. NIAS will continue to collaborate in Network to support and enable conversations regarding needs across teams and organisations, both in the current situation, and also create opportunities to have conversations and make changes regarding staff wellbeing.

In 2022-23 supporting staff experiencing or at risk of experiencing issues such as moral distress or emotional and physical burnout will be a priority. Whilst efforts to support staff to maintain or develop physical and psychological health remain high priorities the year ahead will see a renewed focus on organisational factors. As we grow our understanding of workplace health and the impact of the pandemic on people and our system future interventions and support will consider the influence of teams, leaders and managers and the impact of organisational culture on health and wellbeing outcomes.

Clinical Education and Training

As in 2020-21 the COVID-19 pandemic continues to impact and shape the way in which clinical education and training was delivered in 2021-22. The year proved to be another very challenging one for Clinical Education but the further application of mitigating actions developed in response to the first waves of the pandemic allowed a degree of training to be delivered.

The Regional Ambulance Clinical Training Centre (RACTC) again implemented additional mitigating measures and significant changes in programme delivery to manage the challenges. This included actions such as; the segregation of cohorts to enable social distancing, moving elements of training online and periods of suspension of some programmes. One specific action of note was the need to suspend the third cohort of the Paramedic Foundation degree. This suspension was for a month in the summer, during a period of significant operational pressures and the students were redeployed to operations to aid with service delivery.

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

Course	Description	Max. No. of Students	No. of Programmes / students
ACA	Prepare new Ambulance Care Attendants for the Patient Care Service tier.	24 per cohort	Delivered 2 cohorts Total of 40 students
AAP	Prepares new Associate Ambulance Practitioners to work as Emergency Medical Technicians (+ Emergency Driving)	24 per cohort	Delivered 2 cohorts Total of 47 students.
Paramedic	Foundation Degree programme in partnership with Ulster University	48 per cohort	Delivered 1 cohort Total 41 students.
Continuing Clinical Education	Annual clinical updates. Included introduction of new REACH digital devices for A&E staff.	N/A	Delivered across all 5 Divisions for >680 (>90%) A&E staff
Qualified Induction	Orientation for recruits who already hold Paramedic / EMT qualifications.	N/A	Delivered 3 Courses for a Total of 15 new Paramedics
Ambulance Familiarisation	Special courses run for members of other emergency services to act as contingency drivers during pandemic	12 per cohort	Completed 1 course

Management of Sickness Absence

Levels of staff absence due to sickness continues to present a challenge within NIAS. The cumulative level of hours lost due to sickness for year ending March 2022 was 10.8%. This represented an increase from 8% the previous year. Musculoskeletal issues and mental health related absence continue to be the two biggest reasons for absence due to sickness.

Accordingly, in response to this the key priorities in the management of sickness are psychological support services, physiotherapy and implementation of an Occupational Health improvement Plan. Further detail on the full range of health and wellbeing initiatives is provided elsewhere in this report.

In addition to sickness absences, staff abstractions due to COVID-19 created an additional layer of staff shortages. In order to address this NIAS established a comprehensive programme of staff testing, contact tracing, risk assessment and support.

Violence & Aggression

Unfortunately, incidents of violence and aggression continue to increase. In 2021, The Management of Aggression Working Group (reporting to Health and Safety Committee) developed a Violence Prevention and Reduction Strategy which will ensure that victims are central to the process and ensure adequate support for those engaging with the criminal justice system. During 2021-22 the Trust ran a high profile social media campaign, raising awareness with members of the public regarding the nature and the impact of violence and aggression towards our staff. The Trust was well supported by elected members, staff and the public. The Trust also piloted the use of body armour across all emergency staff in in one Belfast Ambulance Station, a second pilot is due to commence in early 2022. The Trust is also investigating the use of body worn video for emergency crews and ran a public consultation from December 2021 to February 2022

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; and
- Organisational culture.

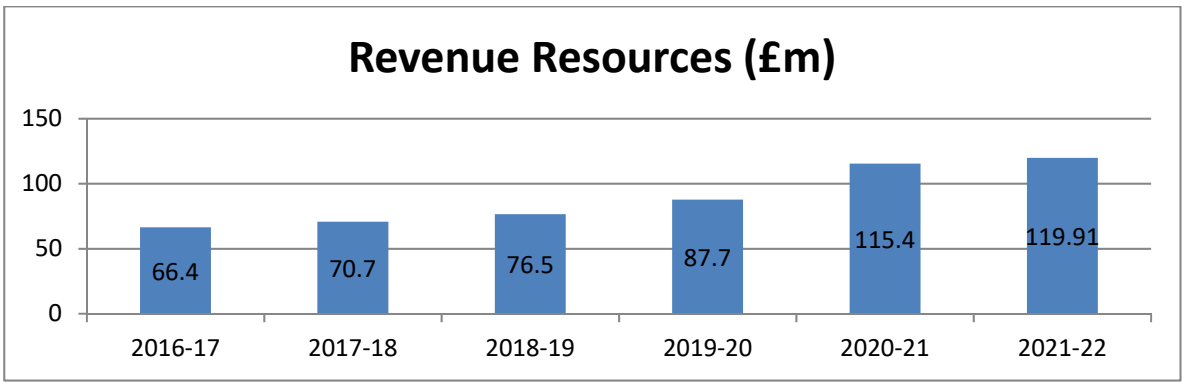
In addition, the Trust faced exceptional challenges in response to the COVID-19 pandemic. This required significant efforts to maintain essential services and changed working practices to provide a resilient and measured response to the pandemic.

Although it is hoped the COVID-19 pressures will diminish through the forthcoming year. The other challenges outlined will continue into 2022-23 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

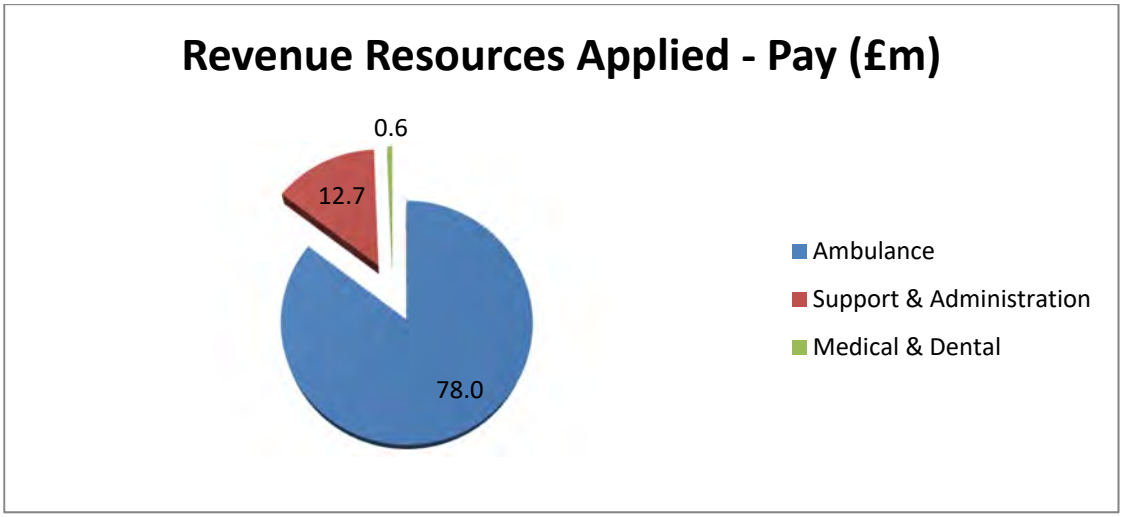
The Health and Social Care Board (HSCB) provided the majority of the revenue resources available to the Trust through the Service and Budget Agreement. This sets the service activity and outcomes to be delivered within the Revenue Resource Limit that is made available to meet the Health and Social Care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

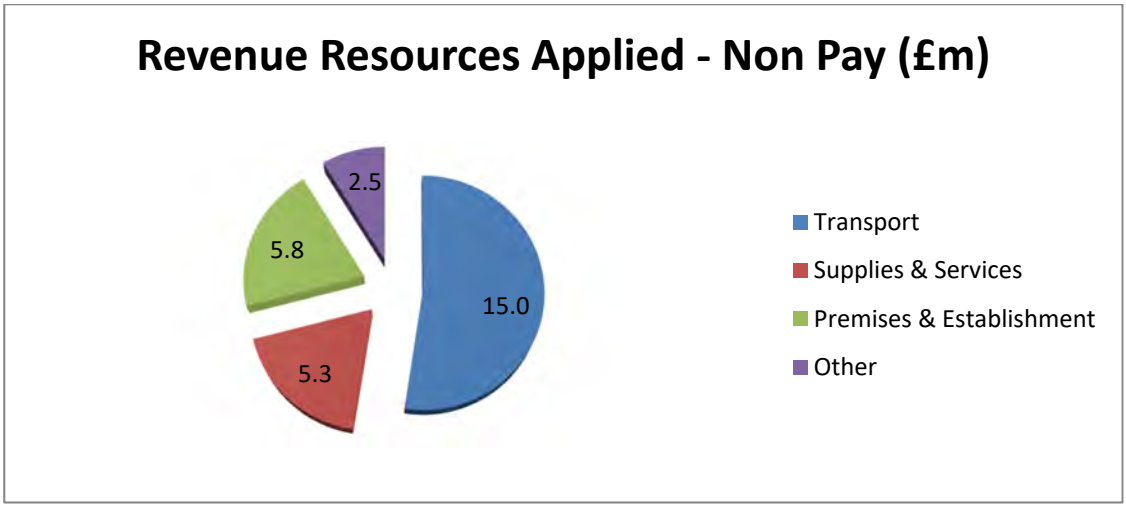


The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. The increase in 2021-22 is due to a number of supported developments, for example continued investment 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

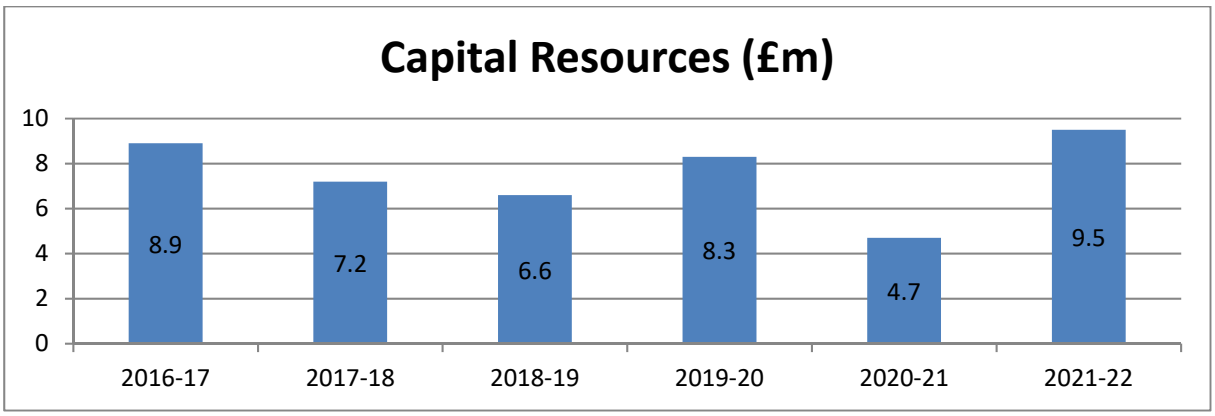
These resources are applied to provide the full range of services provided by NIAS. £91.3m (76%) of total expenditure in the Ambulance Service is on staff costs and the vast majority of this expenditure is on front line Ambulance Service provision. Non pay expenditure of £28.6m is largely made up of 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 2021-22 is shown below.





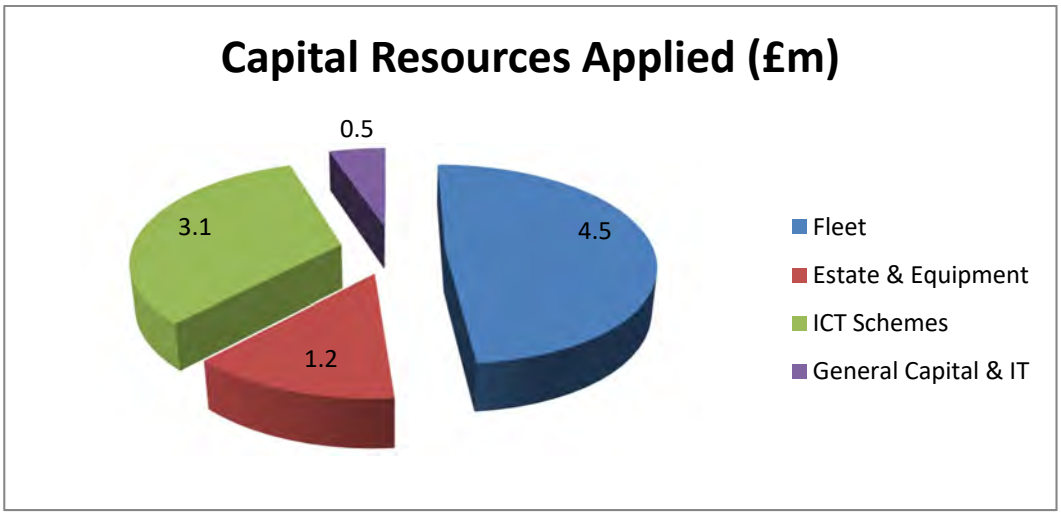
Capital Resources

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



Capital Expenditure

These resources are applied broadly across the areas of Fleet, Estate & Equipment, General Capital & IT and Information Communications and Technology. A breakdown of the £9.3m expenditure in 2021-22 between these areas is shown below. The Trust was able to take forward significant improvements to fleet, the ambulance estate and ICT infrastructure.

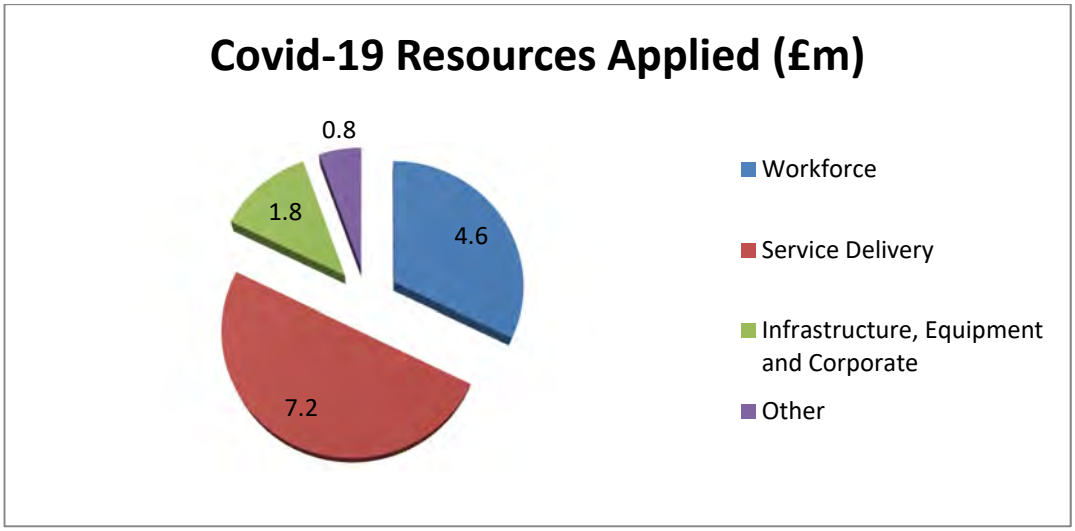


COVID-19 Expenditure

The Northern Ireland Executive and the Department of Health have undertaken major programmes of work to respond to the COVID-19 pandemic. The Trust continued to work 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 £14.4m specifically for the response to Covid-19. This was applied across a range of areas shown below.



Workforce included additional staff costs for ongoing ambulance provision, overtime, food 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 increased costs in relation to enhanced payments to staff agreed as part of the Regional Covid Rapid Response Payment Scheme.

In addition to these specific Covid-19 resources, much of the efforts and resources of the Trust remained focused on the response to the pandemic for the second year. 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 second year of the pandemic, though it will remain an issue in 2022-23 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 second consecutive year, both the 70% and 95% targets have been achieved. The Trust will continue with efforts to maintain this level of performance in 2022-23.

	2022		2021	
	Number	**Value £000s**	**Number**	**Value £000s**
Total bills paid	33,978	66,079	33,187	61,163
Total bills paid within 30 days	33,034	64,512	32,016	57,733
% of bills paid within 30 days	**97.2%**	**97.6%**	**96.5%**	**94.4%**
Total bills paid within 10 days	28,162	55,235	27,631	52,754
% of bills paid within 10 days	**82.9%**	**83.6%**	**83.3%**	**86.3%**

The Trust paid no compensation or interest as a result of payments being paid late during the financial year (2021: £nil).

Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2021-22 has been another year of significant, continued challenge. The Trust has delivered against a range of statutory and regulatory financial duties during the year. Overall, expenditure levels were over £130 million (including non-cash items – see Note 3 of the Annual Accounts). This was against a backdrop of financial savings. Cumulative savings of £2.6m million were required from NIAS for the 2021-22 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 £50k.

The Trust also benefited from £9.455 million of capital resources. This included the replacement of

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 £9.278 million, which represents an underspend of £177k.

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 2022-23 and additionally, some resources provided non-recurrently during 2021-22 will need to be reviewed in 2022-23. 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 continue to 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 2021-22 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 minimised 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 the accounting policies during the financial 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

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.

Currently the Trust operates 12 electric cars and 8 low emission petrol Hybrid vehicles.

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 Executive 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 that 90% of the NHS fleet to be Low, Ultra low or Zero emission vehicles by 2028.

The Trust has also installed Solar Photo Voltaic Panels to over 50% of the A&E Ambulance fleet, and are introducing additional technology to minimise vehicle idling on the latest build of 23 A&E Ambulance vehicles.

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 capable of operating in the challenging environment that they face while in use by 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 Ambulance Trusts as the range of suitable vehicles will continue to reduce. To ensure the continued availability of suitable vehicles in the future, 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 National Ambulance Strategic Fleet 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 the first hydrogen fuelled ambulance, which is anticipated to be completed later in 2022.

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 actively participates in this energy Contract Adjudication Group (CAG) and the new contract came on line in April 2021 due to it being delayed by COVID-19. Through this CAG, NIAS uses Horizon Energy Group to buy all their energy and by hedging against the unusual volatility of Gas prices, have offset a large percentage of the increased costs of energy experienced by commercial companies. This has been particularly challenging over recent weeks due to the uncertainty over the energy market as a result of the war in Ukraine.

This CAG 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 specific examples of this include:

- Energy Efficient LED lighting installed in Emergency Ambulance Control (EAC) and EAC Communications room during recent refurbishment.
- Energy Efficient LED lighting installed to the Alistair Barr Lecture Theatre in the HQ Building during recent refurbishment.
- New Energy Efficient LED light fittings installed in Altnagelvin Non-Emergency Ambulance Control (NEAC).
- New Energy Efficient LED light fittings and energy efficient water heaters installed as part of the sluice project;
- Complete replacement of all lights within Ardoyne Ambulance station with new energy efficient LED lighting fittings, resulting in major energy savings within the station.
- Complete replacement of all lights within Antrim Ambulance station with new energy efficient LED lighting fittings, resulting in major energy savings within the station.
- New Energy efficient LED light fittings installed throughout the new modular unit in Coleraine Ambulance Station, including 21 new roof mounted floodlights
- Use of Air Source Heat Pump to provide heating to the new modular unit in Coleraine Ambulance Station
- Repair and refurbishment of the Biomass boilers in Enniskillen & Ballymena resulting in significant fuel savings.
- Installation of 3 new Electric Vehicle charging points at Craigavon Divisional HQ, Omagh Ambulance Station and Foyle Villa at HQ for new Fleet electric cars.
- The Trust now replace any defective light fittings needing repair across the Estate with new energy efficient LED light fittings
- BEMS (Building Energy Management Systems) upgraded and/or installed to Headquarters, RMC, Foyle Villa, Antrim, Altnagelvin, Kilkeel and Dungannon. to provide better control and optimisation of the heating systems in these locations, thereby generating energy efficiencies.
- New Energy Efficient Boilers installed as replacement’s to Altnagelvin, Antrim, Ardoyne, RMC and Foyle Villa,
- Air Conditioning repairs carried out in Foyle Villa and EAC

Responsible Waste Management

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

The 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.

General Waste Streams

According to data received from the NIAS General waste management contractor, "River Ridge", in 2021-22, there were 148,785 Kilograms (148.8 Tonnes) of waste collected from NIAS premises.
Of this, 47.82% (71,146.6 Kilograms or 71.1 Tonnes) was recycled. The remaining 52.18% (77,638.4 Kilograms or 77.6 Tonnes) was recovered. This means that 0% of the general waste produced by NIAS went to landfill.

Clinical & Special Waste

According to data received from the regional HSC Clinical Waste Management contractor, "Stericycle", in 2021-22, there were 6,915.8 Kilograms (6.92 Tonnes) of clinical waste collected from NIAS premises. This clinical waste is disposed of in 2 different ways, depending on the nature of it, as follows;

Energy from Waste (Incineration)

Waste is incinerated producing residues of bottom ash and lime of approximately 10% of the original volume of waste. The resulting residue is classed as recycled materials and are collected by approved contractors for reuse. The steam and heat produced by the process is either used to generate electricity or is used in local heating schemes.

Alternative Treatment

The waste is shredded and moved through a Heat Disinfection Unit (HDU) which disinfects the waste. Once cool, this shredded disinfected waste is compacted, baled and used as an alternative fuel source/solid recovered fuel (SRF).

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 financial year 2021-22, the Trust further refined its governance framework to further increase 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 the NIAS Trust Board and the effectiveness of the Committee structure is amplified. The current arrangement provides assurance through the Audit and Risk Assurance 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 reviewed and continues to reflect levels of assurance linked to the delivery of the NIAS strategic objectives. The Trust continues to develop compliance measures to ensure that appropriate risk management processes are adopted at all

levels in all activities and supports initiative and innovation whilst learning from adverse incidents 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 NIAS Trust Board continue to monitor. See Internal Governance Divergences within the Governance Statement (section 12, pages 108 to 119).

Mr Michael Bloomfield
Chief Executive
23 June 2022

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 Accountability and Audit Report; and
- The Remuneration and Staff 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

Directors' Report

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

The NIAS Trust Board normally meets eight times per year with arrangements for public meetings published in the local press and the Trust website to encourage public attendance. However, in 2021-22, to ensure governance and assurance duties could be maintained and performed safely and regularly, whilst the organisation managed unprecedented operational challenges, virtual meetings continued to support the NIAS Trust Board duties.

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

Whist the authority of each Committee is embedding, after a transition period, each Committee's broad remit is outlined below:

- The Remuneration Committee, provides advice and assurance to the NIAS Trust Board about appropriate remuneration and terms of service for the Chief Executive and other Senior Executives;
- The Audit and Risk Assurance 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 are effectively managed and regularly reviewed.

TRUST BOARD AND COMMITTEE RECORD OF ATTENDANCE 2021-22

Member	Designation	Trust Board	Audit Committee (renamed Audit & Risk Assurance Committee in October 2021)	Safety, Quality, Patient Experience and Performance Committee	Remuneration Committee	People, Finance and Organisational Development Committee
Mrs Nicole Lappin	Chair	7 of 7	2 of 5*	*	2 of 2	4 of 5
Mr Dale Ashford	Non-Executive Director	5 of 7	5 of 5	4 of 4	*	*
Mr William Abraham	Non-Executive Director	7 of 7	5 of 5	4 of 4	*	*
Mr Trevor Haslett	Non-Executive Director	6 of 7	*	3 of 4	1 of 2	4 of 5
Mr Jim Dennison	Non-Executive Director	5 of 7	*	-	2 of 2	5 of 5
Mr Michael Bloomfield	Chief Executive	7 of 7	5 of 5*	4 of 4*	2 of 2*	4 of 5*
Ms Michelle Lemon	Interim Director of Human Resources	6 of 7	1 of 5*	1 of 4*	*	4 of 5
Dr Nigel Ruddell	Medical Director	6 of 7	1 of 5*	4 of 4*	*	*
Ms Rosie Byrne	Director of Operations	7 of 7	1 of 5*	2 of 4*	*	*
Mr Paul Nicholson	Interim Director of Finance	7 of 7	5 of 5*	4 of 4*	*	4 of 5
Mr Brian McNeill	CRM Programme Director	7 of 7*	1 of 5*	1 of 4*	*	*
Ms Lynne Charlton	Director of Quality, Safety & Improvement	6 of 7*	2 of 5*	4 of 4	*	*
Ms Roisin O'Hara	Programme Director – Strategic Workforce Planning	5 of 7*	*	1 of 4*	*	*
Ms Maxine Paterson	Director of Planning, Performance & Corporate Services	5 of 7*	4 of 5*	1 of 4*	*	1 of 5*

*Not a Board/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

An incident took place with the Business Services Organisation (BSO) in December 2021, which has impacted a small number of NIAS staff who have been subjected to risk, however an investigation is currently underway to establish the root cause and understand what opportunities are in place to avoid this re-occurring in future. NIAS, as the data controllers, will continue to liaise with the BSO on the impact of the incident. The Trust is not aware of any other reportable data breaches or any significant personal data related incidents in 2021-22.

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 Trusts External Auditor is the Northern Ireland Audit Office (NIAO) who have appointed ASM Chartered Accountants to carry out the detailed audit work and have overall responsibility for the conduct and quality of the audit and for ensuring an appropriate opinion is given. The notional cost of the audit for the year ending 31 March 2022 which pertained solely to the audit of the accounts is £30,550 made up as follows, public funds £28,350 and Charitable Trust Funds £2,200. This is reflected in Note 3 to the accounts. In addition to this amount, during the year the Trust received services from the NIAO to the value of £nil (2021:£1k in respect of the National Fraud Initiative 2020-21 exercise). No other audit or non-audit services were provided by NIAO to the Trust during the financial year. (2021: £nil)

STATEMENT OF ACCOUNTING OFFICER'S 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

The Non-Executive Director's (NED) Report for 2020-21 focussed on the emergence of the COVID-19 pandemic and this year, unfortunately, picks up where it left off. In the early days of the pandemic, it was hoped that this virus would only cause a sharp but short term-shock to how we live, work and play. The sharp shock was indeed correct but the short-term nature of it was not.

Through the course of this financial year, all of us felt the ramifications of new variants, lockdowns and pressures on how we work and interact with others. Inevitably, this brought stresses on us all, especially those working in health and social care. NIAS staff faced into the pressures of increased demand, coupled with coping with abstractions due to sickness and the requirements to isolate. The last report paid tribute to the resilience of NIAS staff in all parts of the organisation and it would be remiss not to acknowledge and thank all of those colleagues for their continued commitment and tenacity to patient care and wellbeing. As NEDs, we are truly humbled by the work NIAS staff do; work which is usually life-changing and often life-saving.

NIAS is, for the huge majority of people living here, seen as a vital and cherished emergency service. However, this year saw an increase in the attacks on our staff. There were over 688 assaults on staff last year, a third of which were physical assaults. Attacking Ambulance crews who are there to help vulnerable people is totally reprehensible and should be condemned by all of those who find this behaviour completely unacceptable. The NIAS Board has been keen to address this issue and this year supported a number of initiatives including the development of our Violence Prevention and Reduction Strategy as well as publicly highlighting the issue via our 'Stop the Abuse' social media campaign.

By its very nature, NIAS is a caring organisation which is why a recurring theme with the NIAS Board has been to care for our staff. An initiative started during the year was the creation of a number of 'Wellbeing Champions' roles at the Trust. Each of the five NEDs will have a specific focus to promote the health and wellbeing of our staff colleagues. William Abraham will be responsible for promoting Safeguarding and the Management of Aggression; Trevor Haslett will have a remit for prioritising Public and Personal Involvement; Dale Ashford will have a particular focus on Health and Safety; Jim Dennison will prioritise Health and Wellbeing; and the NIAS Trust Board Chair, Nicole Lappin, will have the remit of Whistleblowing and Speaking Out. As

NEDs, we take these roles very seriously and we will ensure that we do as much as we possibly can to positively impact on care for our staff.

As the NIAS Trust Board, both NED's and Executive Directors are charged with the good governance of the organisation. I can give assurance that the lingering effects of COVID-19 did not diminish our resolve in ensuring that this happens. The NIAS Trust Board met as regularly as it would have without the pandemic, albeit virtually. Our newly-focussed committees - our Safety, Quality, Patient Experience and Performance Committee; our People, Finance and Organisational Development committee, our Audit & Risk Assurance Committee; and our Remuneration Committee worked hard to provide the appropriate levels of both scrutiny and support to the organisation to give our Minister, our Sponsoring Department and the general public the confidence that the key strategic challenges of NIAS are being met as quickly and as cost-effectively as possible. That is an important part of what we do as NEDs and that will continue.

Despite our ever-changing operational environment, NIAS is an organisation that is ambitious and driven. We have much to do in the coming years. These will include attracting and training new staff, improving the care that we offer to those that need our help and renewing and adding to our fleet and stations. We look forward to updating you on that in due course.

In essence, it's been a tough year for NIAS but one that has shown an enormous amount of dedication by those who work for the organisation. We are truly grateful for all that they do.

Governance Statement 2021-22

1. Introduction and Scope of Responsibility

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

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

The Audit and Risk Assurance 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 and Risk Assurance Committee provides the NIAS Trust Board with an Audit and Risk Assurance Committee Annual Report. The Audit Committee fulfilled the requirements of its terms of reference during 2021-22.

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 four 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 2021-22.

The People, Finance and Organisation Development Committee 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 five occasions during the year. The terms of reference of the People, Finance and Organisation Development Committee require it to meet not less than three times a year. The Committee fulfilled the requirements of its terms of reference during 2021-22.

The Remuneration Committee is chaired by the Chair of the NIAS 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 NIAS Trust 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 2021-22.

The NIAS Trust Board and Committee Record of Attendance is shown on page 74 of the Accountability Report. During the year, the appraisal processes in place did not identify any significant performance related issues of members of the NIAS 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 pandemic, all meetings were held in a virtual arena during 2021-22.

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 NIAS Trust 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 NIAS Trust Board within a framework of good governance to build a successful organisation, which is always striving to achieve excellence.

Business Planning

Corporate 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. This process has continued into 2021-22 with a roll forward approach with no formal Departmental approval process being maintained.

During 2021-22, 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 significant 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 2021-22, 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.

Emergency Planning Governance Structure

In keeping with National guidance, NIAS co-ordinate arrangements for our response to a major incident at a Strategic (Gold), Tactical (Silver) and Operational (Bronze) level as required by the Civil Contingencies Framework, as indicated in our Major Incident Plan (Version 10, June 2018) and as nationally recognised through the Joint Emergency Service Interoperability Principles (JESIP). The structure is defined as follows:

Strategic (Gold); NIAS Gold (strategic cell) set the strategy to be adopted by the service. They are the link to the Department of Health (Health Gold), the Civil Contingency Group Northern Ireland (CCGNI) and national groups such as Association Ambulance Chief Executives (AACE), National Director Operations Group (NDOG). Gold is led by a Gold Commander.

Tactical (Silver); Utilising the Joint Emergency Services Interoperability Principles (JESIP) of joint working, co-locate, communicate, co-ordinate, joint understanding of risk and shared situational awareness, the tactical command room will be put in place with all the necessary staff at various locations. The main aim is to implement the strategic direction given by NIAS gold. They are the link with Health and Social Care Silver and complete a regular situation report to share information with the other Trusts and across the whole “health family”. They are the link to the National Ambulance Co-ordination Centre (NACC). Silver is led by a Silver Commander.

Operational (Bronze); Officers / managers with an understanding of the risks are able to identify hazards, carryout dynamic risk assessments, identify tasks, apply risk control measures and record decisions for passing to silver command. They will participate in meetings chaired by the Silver commander.

NIAS carry out a reviews of the effectiveness of our command and control structures and if necessary modifications are made to the roles and responsibilities to maximise the effectiveness of our response.

Business Continuity

NIAS recognises that effective Business Continuity Management is an essential component of good management practice, enabling the Trust to anticipate, prepare for, prevent, respond to and recover from disruptions, whatever their source and whatever aspect of our business they affect.

NIAS adopt a holistic Business Continuity Management process that will identify threats and the impact they may have upon service delivery which will provide a framework for building organisational resilience, enabling the Trust to continue to deliver our prioritised services to the people of N. Ireland, irrespective of significant challenges to our ability to do so.

A key tool within NIAS to maintain Business Continuity in the face of challenging circumstances is the use of our Resource Escalation Action Plan (REAP). This plan is considered within the Trust at least on a weekly basis to declare the expected operating level for the next seven days. REAP is a strategic tool deployed to mobilise organisational action and will change depending on information and intelligence received by the trust. The REAP level considerations are outlined below:

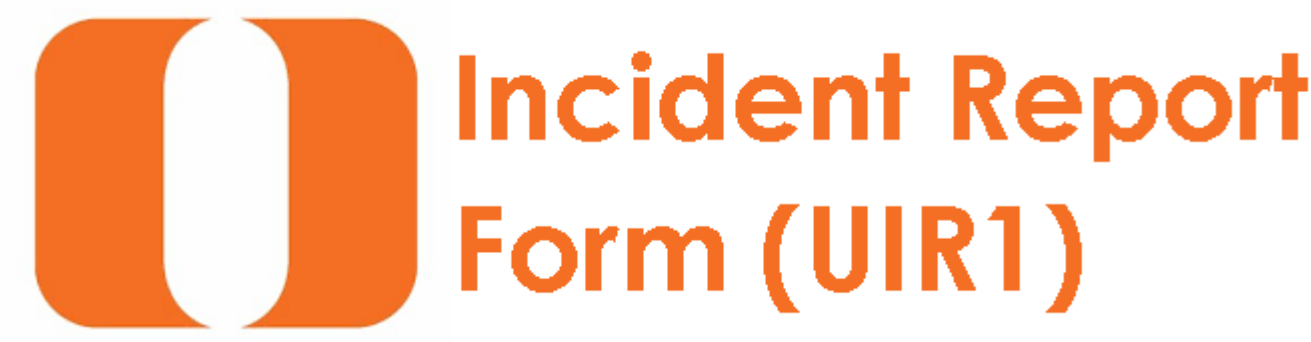
	999 DEMAND	OPERATIONAL RESOURCING	ABSTRACTIONS	EOC	PERFORMANCE	HOSPITAL HANDOVER	FLEET AVAILABILITY	EXTERNAL FACTORS
REAP 1 Steady state	Up to 10% above commissioned activity levels	Within 5% of commissioned resource levels to meet demand	Ops up to 5% above planned level EAC up to 5% above planned level	Call answering at or above 90% within 5 seconds	Achieving all ARP commissioned targets in C1, C2, C3, with a variance of up to 5%*	Handover delays up to 20 minutes	Within 5% of required levels	Considerations: - Extremes weather - Industrial action - Mass gathering events/concerts - Internal system failures - External infrastructure compromise - Health system pressures and impacts/ intelligence - Infection control concerns - Supply Chain - PPE requirements
REAP 2 Moderate Pressure	Between 10% and 15% above commissioned activity levels	Between 5% and 10% of commissioned resource levels	Ops up to 10% above planned level EAC up to 10% above planned level	Call answering 85%-90% within 5 seconds	Outside all ARP commissioned targets in C1, C2, C3 by between 5% and 10%*	Handover delays between 20 and 30 minutes OR 5% over 60 minutes	Loss of between 5% and 10% of required levels	
REAP 3 Major Pressure	Between 15% and 20% above commissioned activity levels	Between 10% and 15% of commissioned resource levels to meet demand	Ops up to 15% above planned level EAC up to 15% above planned level	Call answering 80%-85% within 5 seconds	Outside all ARP commissioned targets in C1, C2, C3 by between by between 10% and 25%*	Handover delays between 30 and 45 minutes OR 10% over 60 minutes	Loss of between 10% and 15% of required levels	
REAP 4 Extreme Pressure	>20% above commissioned levels	>15% of commissioned resource levels to meet demand	Ops over 15% above planned level EAC over 15% above planned level	Call answering below 80% or less within 5 seconds	Outside all ARP commissioned targets in C1, C2, C3 by between on C1, C2, C3 by >25%*	Handover delays between 45 and 60 minutes OR 20% over 60 minutes	Loss in excess of 15% against required levels	

Risk Management

The NIAS Trust Board has transitioned Risk to the renamed Audit and Risk Assurance Committee (ARAC previously Audit Committee) in October 2021. The ARAC is a committee of the NIAS Trust Board, and is now responsible for ensuring that an effective internal financial control and risk management system is maintained.

The Corporate Risk Register and governance arrangements for risk assurance are standing items at each Committee meeting. 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 NIAS 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 NIAS 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 the NIAS 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.

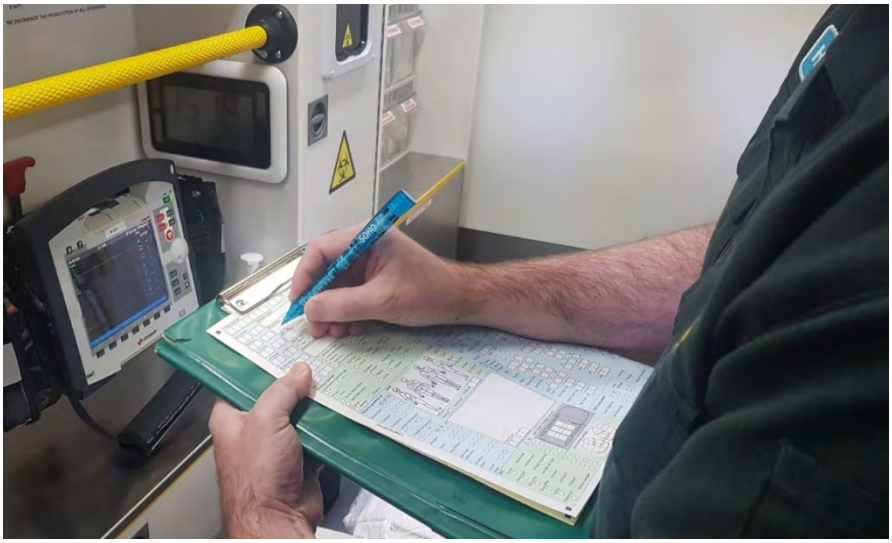
Corporate Risks are those that impact on the organisation as a whole, or which cannot be resolved immediately or adequately reduced by treatment at a local level. They are recorded on the Corporate Risk Register, which is reviewed on a monthly basis by the Senior Management Team (SMT). New risks escalated to the Corporate Risk Register in 2021-22 include: Timely response to SAIs and Complaints during COVID-19, Ability of Management to Deliver Outstanding Audit Recommendations and Expiration of the Cleaning and Service Contracts.

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 the Audit and Risk Assurance Committee 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.

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 Information Assurance Group (IAG) and subgroups ensures involvement throughout the organisation in terms of data handling and development of good practice. The IAG oversees all aspects of information governance including data protection, records management, freedom of information, ICT data security and clincial data. This group takes responsibility for developing a culture of good practice that values, protects and uses information appropriately. Regular reports are presented as part of the Trust's assurance structure. Appropriate policies, procedures and management accountability provide a robust governance framework for information management.

The sharing of information with third parties or other organisations is closely monitored and, in compliance with the requirements of UK GDPR Article 30, the Trust has a number of data access agreements and data sharing agreements in place to protect the use of personal data. These provide assurance as to what is being shared, how data is being used, the legal basis and protocols in place to share data.

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 2021-22, an incident took place within the Business Services Organisation (BSO) in December 2021, which has impacted a small amount of NIAS staff who have been subjected to risk, NIAS, as data controllers, will continue to liaise with the BSO on the impact of the incident. 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 2021-22, 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 and Winter Planning

NIAS remain focused on developing an infrastructure for recovery and rebuilding our services in conjunction with our HSC colleagues. NIAS is committed to delivering safe and effective care for our clients and patients. As a result, some patients will 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 populations;

- No More Silos
- Health Inequalities

- Cancer Services
- Regional Waiting List
- Orthopaedic Hubs
- Day Procedure Centres
- Mental Health
- Adult Social Care

This work must proceed 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 NIAS Trust Service Delivery Plans, endorsed by the NIAS Trust Board and the Department of Health was developed in conjunction with the DoH, HSCB, HSCNI to assess the expected issues arising from the impact of COVID-19 in 2021-22 and winter 2021 pressures.

The purpose of the plan was to show how we balanced the ongoing needs of people and communities affected during the pandemic and to address the impact on all our services, particularly unscheduled care. Protecting the health, safety and wellbeing of our staff, as well as our patients and service users, was of the utmost importance.

Since July 2020, NIAS has implemented a series of quarterly plans in response to fluctuating levels of COVID-19. These individual rebuild plans set out a stepped approach to the resetting of our services.

These plans described the key strategic and operational actions NIAS would take to maintain safety, quality and performance, and contribute to the wider unscheduled care system. They were developed taking account of the experience and learning from previous surges in COVID-19 and winter pressures and in conjunction with the other HSC Trusts and partners in healthcare delivery.

NIAS experienced significant operational challenges throughout the 2021-22 year due to a range of factors, this is in the context that there has been an upward trend in demand over recent years which has not been matched with corresponding increases in resource capacity. This shortfall in capacity has been recognised in the Demand and Capacity Review carried out in 2017, which informed the development of the proposed new Clinical Response Model and supporting business case to fund the same.

The winter period normally brings specific challenges and is a particularly busy period for the wider Health and Social Care (HSC) system and NIAS. Increased 999 activity, increased staff absence, handover delays at acute hospitals and reduced services in the wider health economy all affect our ability to respond to patients quickly. Delayed turnarounds at hospital equate to operational hours being lost. The arrival of COVID-19 has exacerbated the existing issues and their impact on services across NIAS and the wider health and social care system. Within NIAS, our focus has been and will be to continue to ensure the safety of our patients, service users and staff at all times.

In 2021-22, COVID-19 significantly impacted our resource capacity over the summer of 2021 and then became more pronounced again in the winter of 2021, and while much has been learned, it is important to acknowledge that given the many variables across different mutations, that the impacts of further variants are unknown at this stage.

The main challenges affecting the service during the year was, firstly, the delay in handing over patients at ED departments, which accounted for circa 20% reduction in daily frontline capacity, and secondly, the sustained unavailability of staff, directly impacted by COVID-19, through either testing positive, or being a close work contact, or self-isolating because they were symptomatic or a member of their household has been in contact with a COVID-19 positive case in the community.

For those reasons outlined above, and with the additional pressures of COVID-19, NIAS has had a subsequent over-reliance on overtime to provide the service. A much-needed programme to recruit extra staff is on-going, however this in itself presents operational challenges as staff develop and move into posts of a higher grade and thus leave gaps in other parts of the service.

While significant efforts continued to provide maximum shift cover across Northern Ireland within available resources, including substantial use of voluntary and private ambulances to supplement capacity, the additional associated pressures have been sustained since April 2021. Protecting the 999 response capability must continue to be our primary focus if we are to deliver a safe service as a minimum.

Regional Planning Principles

- Patient safety remains the overriding priority.
- Safe staffing remains a key priority and Trusts will engage with Trade Unions on safe staffing matters in relation to relevant surge plans.
- Trusts should adopt a flexible approach to ensure that ‘business as usual’ services can be maintained as far as possible, in line with the Rebuilding HSC services Strategic Framework. This should allow Trusts to adapt swiftly to the prevailing COVID-19 context.
- It is recognised that there will be a fine balance between maintaining elective care services and managing service demand arising from COVID-19 and winter pressures. Addressing COVID-19 and winter pressures will take priority over elective care services, although the regional approaches announced such as day-case elective care

centres and orthopaedic hubs will support continuation of elective activity in the event of further COVID-19 surges.

- The HSC system will consider thresholds of hospital COVID-19 care, which may require downturn of elective care services.
- Trust's Service Delivery Plans, whilst focusing on potential further COVID-19 surges, should take account of likely winter pressures.
- Trusts should plan for further COVID-19 surges within the context of the regional initiatives outlined in the Surge Planning Framework.
- Trusts should as far as possible manage COVID-19 pressures within their own capacity first.
- The Department, HSCB, PHA and the Trusts will closely monitor COVID-19 infections, hospital admissions and ICU admissions to ensure a planned regional response to further COVID-19 surges. This will support continued service delivery.
- The Department will, if COVID-19 infection rates and other indicators give cause for action, recommend further tightening of social distancing measures to the Executive.

While NIAS aimed to manage unscheduled care pressures within the community and hospital system and work with the wider HSC system to seek to equalise or smooth demand where possible; the Trust acknowledges that demand continues to be higher than the available resources and together with the lost capacity waiting to handover patients at Emergency Departments. This has resulted in significant delays for those seeking to access urgent and emergency services.

The purpose of the planning cycle is that NIAS reduces and mitigates the impact to life-preserving services by protecting the following key functions.

- Emergency call handling
- Prioritising emergency calls
- Emergency vehicle dispatch
- Emergency vehicle availability (incl. fleet and resourcing)
- Protection of EAC and adequate staffing in both EAC and front line emergency vehicles is paramount
- Staffing our Resource Management Centre is essential

Planning assumptions for COVID-19 and Winter Pressures are complex as it is difficult to anticipate how significant the impact will be and external influences are largely unpredictable. In keeping with the UK Coronavirus Action Plan, NIAS aimed to gather as much information and intelligence as possible to ensure that planning assumptions remain measured and focused. Below are an example of some actions NIAS are taking to mitigate the impact of COVID-19 and winter pressures.

- Intelligence was provided by our Informatics Department on a daily basis in relation to predicted call volume and the potential impact of 'calming measures'. A daily statistical report was compiled which identified potential COVID-19 related calls as well as highlighting areas of higher demand and potential future pressures and trends. Whilst demand remains unpredictable we continued to focus on our ability and capacity to respond based on the staff we have available and the other resources such as Voluntary and Independent Ambulance capacity.
- Service delivery pressures arising as a consequence of normal winter ailments including seasonal flu prevalence as well as any COVID-19 outbreak would be alleviated through the flu vaccination programme and the population 'buy-in' to the measures to limit COVID-19 spread, including the vaccination programme.
- Continuing to maintain effective COVID-19 social distancing in line with Infection Prevention and Control advice and guidance, to safely manage contingency spaces for Emergency Ambulance Control (for example).
- Assessing workforce pressures including the ability to safely and appropriately staff all services taking into consideration the impact of local cluster outbreaks within staff groups. Also factoring the need for staff to take planned annual leave especially as we approached the autumn, winter, Christmas and New Year period, and flexible working necessary to support childcare and caring commitments. We also continue to ensure our staff are rested, feel supported and valued, and that we managing the workforce resources required for testing and swabbing to maintain patient and staff safety in respect of spread of infection.
- Our transport infrastructure was assessed for its limitation to support the required social distancing. This presented significant challenges particularly for our Patient Care Service and included a reduction in carrying capacity and productivity which in turn increased our reliance on Voluntary and Private Ambulance services.

- Establishing sustainable new models for ‘swabbing’ and ‘testing’ of health care workers and patients as part of our ongoing response to COVID-19 was essential to being alert to any potential local clusters of COVID-19 outbreaks.
- Enhanced Vehicle Cleaning was arranged in all divisions. In some divisions this meant operating cleaning activities over extended hours and/or bringing in extra cleaning staff. Enhanced Station Cleaning and cleaning of other NIAS Estate including EAC and NEAC was extended under the leadership of the Facilities Manager.
- We were mindful of our commitment to engagement and partnership working and this continued as we prepared to implement for seasonal resilience and emergency decisions that may need to be taken rapidly in event of any future COVID-19 surge.
- Provided continued support to staff including those who were and may again be ‘shielding’, vulnerable people, and people at risk of harm; providing Peer Support and other support services were important.
- The increased ambulance turnaround times at Emergency Departments continues to have an impact on the response times. This is a significant challenge that NIAS is facing like all ambulance services across the UK. NIAS are working closely with the Department and Trust colleagues to address.
- Rebuilding services safely in some areas required additional capital and revenue funding. This was also the case of the services we needed to put in place for the anticipated increase in activity during the winter season and any future COVID-19 surges. The Trust highlighted costs already incurred in the first COVID-19 surge and expected to be incurred across a range of workforce, accommodation and service developments within the context of any further surge and winter plans during the year and these were fully funded.

The Health and Social Care Board is working collaboratively with the Public Health Agency, NIAS and the five provider Trusts to improve waiting times at our Emergency Departments, enhance flows through the system and facilitate timely discharge and has developed a detailed action plan to address the challenges.

NIAS has a key role to play by only conveying those patients clinically appropriate for ED, by maximising the use of appropriate care pathways and supporting the timely discharge of patients requiring transport. We are committed to working with Trust colleagues to improve the urgent and emergency care service.

Trust plan to address subsequent Covid-19 Pandemic Surge and Operational Winter Resilience 2021-22

Whilst Hospital Provider Trusts have for several years considered in their winter planning assumptions increased ED attendances across a range of measures, including a growth of 5%, 10%, 15% and 20%, this is for all ED attendances (self-presenters and NIAS borne arrivals). NIAS currently would anticipate the same growth in demand.

- NIAS will focus on reducing conveyance rate to EDs through a range of measures including, but not exhaustive
    - Clinical Service Desk recruitment exercise to further develop Hear & Treat
    - See & Treat
    - Further development of Appropriate Care Pathways (ACPs), and engagement with hospital Trusts re this and No More Silos Action plan (e.g. accessing Acute Care at Home, referral to or conveyance to Unscheduled Care Treatment Centres)
    - Additional protocols to support the regional function of NIAS to redirect ambulance flows to, as best possible, equalise NIAS flows based on ED pressures
    - Use of Independent Ambulance Providers, and re-direction of PCS crews to provide ED support
    - Roll out of GoodSAM to support the Clinical Support Desk and optimise conveyance decisions

- Plans to co-ordinate and smooth ambulance flows across provider Trusts
    - Implementing an intelligent conveyancing role (CALO) over the winter period until end March 2022, to strategically redirect conveyances to EDs and co-ordinate A&E support based on their pressures.

- Proposals to increase Patient Care Service provision to support non-emergency services, whilst protecting Emergency ambulance capacity

o NIAS has maximized the number of PCS crews that can be moved to support non-emergency services o Given the significant delays on 999 response times, as demonstrated in our CAT1 and CAT2 mean responses, NIAS is not in a position to return PCS staff from A&E support without having a detrimental effect on emergency ambulance capacity. o Capacity continues to be supplemented by IAS services by working collaboratively with them.
• Plans to manage absence levels o With the recent guidance on changes in self-isolation practices, NIAS do not anticipate that it will significantly return numbers of staff as we do not have a mechanism to identify which crews will be attending to clinically vulnerable people.

7. Fraud

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

The Trust continued to report all suspected/actual frauds to Trust Audit and Risk Assurance Committee during the period. One new fraud case was reported in the period bringing the total number of open cases to four.

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 in relation to a new online user feedback programme for all citizens and HSC Trusts in Northern Ireland that was led by the Department of Health. NIAS actively participated as a member of the Programme Board and implementation agenda around the new 'Care Opinion' online portal, which was introduced in the first quarter of 2019-20 and has seen significant increase in usage since the HSC has promoted it extensively and continues to do so throughout 2021-22. The Trust continues 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 2021-22 to gain valuable feedback and direction on how we implement

elements of our strategic plan, this insight collected from patients and service users range from feedback on our Fleet Strategy to their views and opinions on the introduction of Body Worn Video cameras to enhance staff safety.

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 NIAS 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.

The Trust endeavours to continually improve its structures and processes of assurance through self-assessment exercises and resultant improvement plans. The NIAS 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, under the direction of DoH, 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 the NIAS 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.

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 main sources:

- Head of Internal Audit's Annual Report including an overall opinion on the system of Internal Controls
- Chair of Audit Committee's Annual Report to the NIAS Trust Board
- Internal Audit – through a programme of annual audits based on an analysis of risk
- Northern Ireland Audit Office; NIAO provides assurance to the Assembly as the statutory external auditor to the Trust, a by-product of which is the report to those charged with governance which provides the Trust with detailed findings from their audit. Cognisance is also taken of any pertinent NIAO VFM reports.
- Regulation and Quality Improvement Authority (RQIA); through regular inspections and subsequent reports

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 2021-22 Internal Audit Plan was completed, apart from Internal Audit attendance at the year-end stocktake which was not undertaken due to COVID-19 for a third year.

The 2021-22 Internal Audit assurance work is summarised as follows:

Audit Assignment	Level of Assurance
Finance Audits:	
Financial & Human Resources Payroll, Travel and Subsistence (HRPTS) Review	Satisfactory – Core Human Resources processes for HRPTS, Non-Pay Expenditure, Travel and Subsistence and Bank & Cash Limited – Payments to Staff (Trust Control)
Corporate Risk Audits:	
Management of Medical Devices	Limited
Fire Safety	Satisfactory
Management of Independent Ambulance Contractors	Limited
IT Cyber Security	Satisfactory
Governance Audits:	
Clinical Governance including Station Visits	Satisfactory – Governance/oversight of Infection Prevention and Control and reporting on Clinical Education Limited – raising Concerns, Clinical Audit and Medicines Management – Controlled Drugs
Board Effectiveness	Satisfactory

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, satisfactory assurance was provided in relation to NIAS financial processes, specifically Core Human Resources processes for HRPTS, Non-Pay Expenditure, Travel and Subsistence and Bank & Cash. However, Limited assurance was provided in relation to payments to staff. Four Significant findings were identified and relate to: processing of contract changes on a timely basis; issuing of contracts; linking multiple employments on HRPTS and issuing of leaver reports. Some other issues remain from previous audits including the management of unsocial hours payments, reporting of expenditure against business cases, AfC band 8 overtime and the level of verification controls in place. Progress in these areas has been impacted by Covid-19, however management is reviewing current processes and action will be taken to strengthen controls in these areas.

Limited assurance was provided in the Management of Medical Devices Audit. This was on the basis that systems in place to record, track and manage the delivery of servicing and maintenance of medical equipment require improvement.

Limited assurance was provided in the Management of Independent Ambulance Contractors (IAS). This was on the basis that currently there is inadequate management oversight and performance reporting; a lack of assurance processes over Independent Ambulance Service contractors in relation to staff and vehicle compliance to required standards; IAS contractor performance data is insufficient and unreliable; and ordering of IAS is not in line with the Framework Agreement call-off protocol.

Limited assurance was provided in areas of Clinical Governance including Station Visits. This in relation to clinical audit and medicines management. Performance of clinical audit on Patient Report Forms was stood down in 2020 due to the Covid-19 pandemic resulting in no reporting on clinical audit. In addition, the administration of controlled drugs across three sites visited was inadequate.

Management is taking action to address the audit findings identified. However, although local checks were not being carried out on a regular basis, it was clear that the robust underlying processes in place had been successful. This was evidenced by an audit of the entire stock of controlled drugs being taken and all controlled drugs were accounted for.

Recommendations to address all control weaknesses have been considered by the Audit and Risk Assurance Committee (ARAC) and have been, or are currently being, implemented. Progress on implementation will continue to be monitored by the Senior Management Team, reviewed by Internal Audit and considered by the ARAC.

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, 174 (78%) of the outstanding 224 recommendations examined were fully implemented, a further 47 (21%) were partially implemented and 3 (1%) are not yet implemented.

At mid-year 2021-22, Internal Audit identified 50 significant recommendations between 2015-16 and 2020-21 that related to findings which resulted in either limited or unacceptable audit assurance. At mid-year follow up, Internal Audit confirmed that 21 of these recommendations were fully implemented. Of the remaining 29 recommendations, Internal Audit confirmed that at year end follow up that a further 12 of these have now been implemented (33 in total across the year) with 17 partially implemented. Action remains to be taken in respect of these recommendations, in particular those specific to Patient Care Service, IT Cyber Security and Financial Reviews. 4 of these 17 recommendation related to IT Cyber Security that require regional input from across the wider Health and Social Care system.

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 2021-22 internal audit reports and are working to implement improvements.

Audit Assignment	Level of Assurance
Payroll Service Centre (PSSC)	Satisfactory – Elementary Payroll Processes Limited – Timesheet Processing, SAP / HMRC RTI Reconciliation; and Management of Overpayments and Holiday Pay
Recruitment Shared Service Centre (RSSC)	Satisfactory – RSSC Processing Activities Limited - HSC Recruitment processes (It is appreciated that the HSC Recruitment process and therefore this assurance, is outside BSO's sole responsibility)
Accounts Payable	Satisfactory
Accounts Receivable	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 in that the value of holiday pay in HSC does not currently reflect the full value the employee would have received had they been in work. This has arisen from a number of cases, including the well-publicised Police Service of Northern Ireland Holiday pay case.

Whilst the overall level of assurance provided in respect of the Recruitment Shared Service Centre was Satisfactory, the Limited assurance provided in 2021-22 in respect of the HSC recruitment

processing activities and 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.

While the position in relation to BSO Shared Service Audits remain broadly as it was in 2020-21, Internal Audit have recognised the significant programme of work delivered in the context of operational challenges and particularly Covid-19.

Overall Opinion

Overall, for the year ended 31 March 2022, the Head of Internal Audit has provided Overall Satisfactory assurance on the adequacy and effectiveness of the NIAS framework of governance, risk management and control.

The Head of Internal Audit acknowledged good progress has been made during the year to implement outstanding audit recommendations, including those from previous Limited/Unacceptable audit reports. In addition, it was highlighted that it is important to note that Limited assurance has been provided in a number of areas in 2021-22 and continued management action is required to implement internal audit recommendations.

Regulation and Quality Improvement Authority (RQIA)

It is noted that during 2021-22, RQIA did not carry out any inspections within the Trust. This was due to the ongoing COVID-19 circumstances and ensuring all personnel on Health and Social care sites are essential to the running of the organisation. It is envisaged that these inspections will commence through the incoming financial year.

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 NIAS Trust Board, Audit & Risk Assurance Committee, People, Finance and Organisational Development Committee and the Safety, Quality and Patient Experience and Performance

Committee). A plan to address weaknesses and ensure continuous improvement to the system is in place.

12. Internal Governance Divergences

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

Financial Position 2021-2022

The Trust achieved a breakeven position with a small surplus of £50k. Cumulative savings of £2.6 million were implemented through a range of non-recurrent measures. A capital programme of £9.3 million 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. In addition, significant resources were provided as part of the response to COVID-19. The impact of resources provided non-recurrently during 2021-22 will need to be reviewed in 2022-23.

Incident Management (including Serious Adverse Incidents)

The Trust still faces challenges in complying fully with the regional Serious Adverse Incident (SAI) procedure and timescales for reporting. NIAS has highlighted the difficulties of 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.

Whilst the Trust still faces challenges in complying fully with the regional SAI timescales for reporting in the context of operational pressures, BSO internal audit have determined that all recommendations associated with SAIs are now fully implemented.

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) were not completed, nor were Land and Property Services (LPS) engaged to perform scoping exercises prior to the renewal of leases.

All submitted SOC's, are now completed with appropriate engagement with, and input from, LPS and BSO's Directorate of Legal Services (DLS) to ensure value for money, compliance and that they are compliant with PEL 98/1.

Through collaboration with NIFRS, the Trust has reduced the number of commercial leases from ten to nine. Seven of these leases are fully compliant and two of these are currently being renewed. For these two leases, due to a number of issues completed SOC's were not submitted to DOH within six months of the lease end date. While this is not compliant with PEL (11) 01, there is a clear time bound plan to comply fully with relevant policies and guidance.

EU Exit

Since the introduction of the EU-UK trade and cooperation agreement on January 2021, NIAS has continued to work with colleagues cross the Department of Health, the HSC and wider public sector to ensure we appropriately monitor manage the new dispensation.

No direct adverse impact has been noted in any of the key areas of collaboration, medical devices and pharmaceutical goods, vehicles and insurance or staffing. Some suppliers have reported extended delivery times for components which are from sourced outside the UK to repair equipment, but this has been mitigated against by holding larger stocks at UK sites.

Return delivery of defibrillators to NI post supplier servicing in England has seen some delays due to customs checks at NI ports, but this has not affected NIAS activity due to the larger number of defibrillators already in circulation.

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

Condition of Estate

The Northern Ireland Ambulance Service operates from a total of 55 Locations throughout Northern Ireland. From these 55 locations, NIAS operate 59 facilities including 33 Ambulance Stations, 19 Deployment Points and 7 other facilities.

The majority of the NIAS Estate is in overall poor condition, as highlighted in the Building Condition Surveys conducted by Oakleaf in 2021. These surveys feed into the DoH State of the Estate Report (SOTER) with functional suitability, capacity and overall building condition issues recorded at most sites.

Though the NIAS Estate remains in largely in a poor condition, developments of the NIAS Estate Team and investment in Estate and Backlog Maintenance through a planned programme of works has resulted in significant improvements in statutory compliance matters. Subject to available resources, this investment will be maintained in the coming years to improve statutory compliance.

Capacity, Age and Building Condition remain issues across the NIAS Estate. The Trust is working to deliver a revised Clinical Response Model (CRM) which includes the provision of a safe, fit for purpose estate to support the workforce. This is a significant programme of work that will require investment over a number of years. The Trust will work with DoH to implement the Clinical Response Model and deliver the associated improvements in Estate.

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 2021-22, Internal Audit conducted four audits of shared services areas and Satisfactory levels of assurance were provided for Accounts Payable and Accounts Receivable. For Payroll and

Recruitment while there were elements deemed Satisfactory, Limited levels of assurance were provided in some specific areas within Payroll and one area of Recruitment identified in 2021-22 (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.

Hospital Turnaround Times

As a consequence of COVID-19, the Health and Social Care system throughout 2021-22 has continued to experience unprecedented pressures. NIAS has continued to experience a significant increase in the turnaround times at hospitals which is largely due to delays in the patient 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.

In the period 1 April 2021 to 31 March 2022, NIAS lost a total of 98,000 operational hours waiting outside Emergency Departments. This equates to losing 22 operational shifts on a daily basis throughout the year, representing a fifth of our frontline operational capacity in a day.

This significant reduction in daily operational capacity presents a significant risk to patients having to wait longer for an ambulance response within the community, as the resources are tied up trying to get patients into Emergency Departments. There is a requirement that is widely recognised under the regional workstream of ‘No More Silos’ to establish ambulance handover zones. These Zones will provide dedicated areas within Emergency Departments that NIAS can use to handover patients to Emergency Department staff. These handover zones were due to be fully established by December 2020, however this has still not been fully realised. NIAS see this issue as one of the most significant, and that progress of this issue across all trusts must be seen within the next financial year.

NIAS staff are also at increased risk from COVID-19 (in a confined space) and there are personal safety risks associated with holding patients 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 has increased Hospital Ambulance Liaison Officer (HALO) cover and increased capacity of Ambulance handover areas to mitigate this issue. NIAS have introduced cleaning teams at Emergency Departments to expedite the time for ambulance crew to be cleared and turned around for operational duty.7

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	90th 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 December 2021. An allocation of non-recurrent funding to the value of £2.5m was made available for 2021-22 in order to progress with the resource programme, however, we have no indication of funding for 2022-23.

Organisational Capacity

There is 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. NIAS has introduced a Clinical Safety Plan with our Emergency Ambulance Control Centre to provide escalation actions for coping with demand and response challenges.

The full Business Case linked to the Clinical Response Model Programme was submitted to the DoH in December 2021and 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.

Attendance Management

Levels of staff absence due to sickness continues to present a challenge within NIAS. The cumulative level of hours lost due to sickness at March 2022 was 10.8%. This represented an increase from 8% the previous year. Musculoskeletal issues and mental health related absence continue to be the two biggest reasons for absence due to sickness. Accordingly in response to this the key priorities in the management of sickness are psychological support services, physiotherapy and implementation of an Occupational Health improvement Plan. Further detail on the full range of health and wellbeing initiatives is provided elsewhere in this report. In addition to sickness absences, staff abstractions due to COVID-19 created an additional layer of staff shortages. In order to address this NIAS established a comprehensive programme of staff testing, contact tracing, risk assessment and support.

During the reporting period a new improvement plan for Human Resources and Organisational Development was agreed by the People, Finance and Organisational Development Committee. The associated balance scorecard approach with Key Performance Indicators are designed to assist the committee in tracking progress of performance improvement in this area.

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 under a reviewed UK Telephony Network Agreement. When calls are queuing to be answered by NIAS Emergency Ambulance Control, the BT Operators can divert them to one of our nominated Network Telephony Partners who can answer and process 999 calls on our behalf then electronically pass the resulting call details onto our Computer Aided Dispatch (CAD) system. Significant work has been undertaken by NIAS and other UK Ambulance Services to connect Ambulance Control Centres allowing for the swift electronic passing of calls to be transferred back to the appropriate Ambulance Service to allow for ambulance dispatch without further delays. This arrangement has been activated on a more regular basis due to the increase in 999 call demand across the UK.

A review of staffing levels and rotas was commenced and delivered within 2021-22 which sought to better align the available hourly staffing levels with call demands. Emergency Ambulance Control has also reviewed its Business Continuity arrangements to ensure that contingency measures are in place to address any issues with answering 999 calls.

Cyber Security

HSCNI Cyber Security is co-ordinated regionally through the Cyber Security Programme Board with senior management representation from all six Health Care Trusts and Business Services Organisation ITS. In 2021-22 National Cyber Security Centre (NCSC), recommendations that will provide assurance on critical controls that reduce the risks of ransomware and denial-of-service attacks were prioritised for action. Those tactical recommendations included actions to review all backup solutions, patching, anti-virus, local administration accounts, server internet access, privileged accounts security and firewall security.

NIAS established an Information Technology Security Group (ITSG) to act as the management group for NIAS IT security and provide specialist advice to the Information Assurance Group (IAG). ITSG had its inaugural meeting in September 2021 and will continue to work to recognise standards in the

identification and management of all IT security risks. In June 2021, NIAS adopted eleven regional IT security related policies approved by the Audit and Risk Assurance Committee.

In early 2022, Internal Audit carried out an IT audit of Cyber Security, substantively assessing one of NCSC's 10 steps to Cyber Security in respect of Engagement and Training. The objective of the audit was to ensure NIAS has adequate and effective user policies, cyber security awareness training and end user compliance with policies and standards. Internal Audit provided NIAS with Satisfactory assurance and no significant findings.

However, the issue of information security remains of critical importance to the delivery of care, the protection of information assets and many related business processes. At the same time developing sophistication and global issues have increased the threat of a cyber-security incident. If a cyber-incident should occur, without effective security and controls, HSC information, systems and infrastructure may become unreliable, not accessible when required (temporarily or permanently), or compromised by unauthorised third parties including criminals. As such, this issue remains a significant ongoing control issue.

Patient Care Service

NIAS operates non-emergency scheduled services alongside our Accident & Emergency activity. This workload is managed by the Patient Care Service (PCS).

Following the recommendations of the Review of PCS by Internal Audit Review as well as a number of workshops held with a variety of stakeholders during 2021, NIAS prioritised the implementation of a PCS Improvement Programme supported by the NIAS Transformation Team. However, this PCS Improvement Project, which commenced on 4th February 2022, aligns perfectly with the key strategic aim for PCS as stated in the NIAS "Our Strategy to Transform: 2020-2026", which included "*ensuring patients will have access to reliable, timely and most appropriate non-emergency PCS for transportation to scheduled care and inter-facility transfers based on their needs*". The Transformation Team is assisting the Project Team in delivering the following strategic objectives:

- Ensuring that all patients arrive in time for their appointments and do not have to wait exceedingly long times to go home
- Ensuring that the PCS service is safe and is trusted by our patients and healthcare colleagues
- Accepting, managing and delivering all appropriate requests made for PCS transportation, from the healthcare system
- Effectively planning and managing all resources available to NIAS, by maximising our potential for patients, staff and the healthcare system
- Supporting the wider healthcare system to work effectively and efficiently for the benefit of patients by ensuring flow to, through and from hospitals and healthcare settings
- Creating a service which staff are proud to work for and deliver a service which is properly funded, that can meet the demands placed upon it and provides value for money to the public of Northern Ireland
- Providing a world class service which collaborates with the wider healthcare system, is trusted by patients and a place where staff are happy to work.

As part of the development of the PCS improvement Project NIAS will also develop robust systems for performance management which will be aligned to the delivery of the PCS Business Objectives. The PCS Improvement Plan will also give consideration to all outstanding Internal Audit Recommendation for PCS. The PCS Improvement Project Team has brought colleagues from across the Trust, including Trade Union representatives, to support each other through collaboration and sharing of their combined experience and expertise. The outcome is to bring about visible and permanent improvements to PCS and encourage an environment where all staff can influence continuous improvement, even after this transformation programme is complete.

Paramedic Education and Development

The Trust is in a transition period for paramedic education with the final cohort of paramedics being developed through the Foundation Degree programme in collaboration with the Ulster University due to complete by December 2022. The first annual cohort of the BSc in paramedic science hosted by Ulster University commenced in 2021 and will conclude in 2024. Recruitment is supplemented by a rolling external recruitment programme aimed primarily at attracting both experienced HCPC-registered Paramedics from outside of Northern Ireland, and more recently a programme has been developed to also allow for recruitment and mentoring of newly-qualified paramedics (NQPs) who have more recently completed their initial training. A programme for Community/Advanced Paramedics remains in development but funding originally earmarked for this was instead diverted to

the acute trusts to support paramedic placement during training as part of the external BSc programme and funding continues to remain a risk. In the meantime a programme for the development of Critical Care Paramedics has been agreed, and recruitment is underway with an anticipated completion date in May 2022. The trust has to develop plans provide the new students with placement opportunities and there remains risk around funding and availability of staff to execute on these plans

Safeguarding

The Trust has made significant progress in implementing the changes outlined in the RQIA Safeguarding Quality Improvement Plan. Further work is required regionally with HSCB and HSC Trust colleagues to agree a standardised regional referral pathway for NIAS safeguarding and welfare referrals to strengthen assurances.

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

Financial Position 2022-23

Following the resignation of the First Minister and the subsequent lack of an Executive, a Budget for 2022-23 could not be finalised. The Finance Minister wrote to departments to set out a way forward in the absence of an Executive to agree a Budget. This process involved DoF issuing departments with contingency planning envelopes for the 2022-23 financial year. These envelopes provided departments with an assessment of the minimum funding they could reasonably expect for 2022-23 and allowed departments to plan for expenditure until such times as a Budget could be agreed.

There is an agreed approach with the Minister to enable opening allocations to proceed to continue to fund activity at current levels in 2022-23 while controlling spending in line with the advice from the Finance Minister. However there remains a great deal of uncertainty on the future financial position. The Department's reliance on significant levels of non-recurrent funding in recent years means that Health and Social Care is expecting to face an extremely challenging financial outlook. While anticipating significant allocations for Health once a Budget is agreed, the 2022-23 budget will continue to require careful managing in order to develop a break even position.

There are a range of challenges expected in 2022-23 and achieving savings and delivering financial balance is an increasing challenge. Not least in these challenges is the increased inflationary costs being faced across society and in health due to global factors.

While the Trust achieved a breakeven financial position in the year to 31 March 2022, 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 2022-23. There are specific risks in relation to the delivery of training and also the implementation of the Clinical Response Model Transformation Programme.

The outlook for 2022-23 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, the Trust will carry a significant recurrent and in year deficit into 2022-23. The Trust remains committed to working with the DoH in seeking to find solutions to deliver a breakeven position each year.

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. During 2021-22 the Trust operated in line with the regional DoH determination around Band 8 overtime whilst developing related plans to address the legacy arrangements when this determination no longer applies.

Managed Services

The Business Services Organisation (BSO) has a contractual relationship with a supplier providing the managed service for the HR, Payroll, Travel and Subsistence System (HRPTS) for Health and Social Care NI. A sub-contractor of this supplier provides a service incorporating servers hosted at data centres owned by this sub-contractor. The sub-contractor went into administration in late March 2022. BSO were advised of the position by the supplier in early April 2022 and have been advised that the sub-contractor will continue to trade and operate their business as normal while their Administrators are exploring options for the company's future, including re-negotiating contractual terms with its existing customers. BSO has invoked its business and technical contingency plans and

set up Bronze Command. BSO has met with the Minister, Permanent Secretary, Trade Unions and all stakeholders has been informed of the situation and the contingency plans to address this issue.

Direct Award Contracts (DACs)

The second year of the pandemic resulted in ongoing and sustained challenges to service delivery. This required a dynamic response to support staff and services and included the use of Direct Award Contracts (DACs) when it was not practical or possible to follow normal procurement and tender processes. The need to respond at pace resulted in some instances when the required administration and necessary approvals was retrospective in that goods or services had already been provided. In addition, uncertainties in relation to the impact and duration of COVID-19 pressures resulted in instances when DACs were exceeded either in terms of duration or value. Finally, the availability of staff due to service pressures, absence and redeployment during the period resulted in a number of areas where the required administration and approvals were outstanding at the end of the year.

Such instances are considered by the Audit & Risk Assurance Committee and also reported to the Department of Health. As part of the recovery from the pandemic the Trust is working to ensure that any outstanding administration is completed and that the use of DACs in subsequent years is minimised.

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 and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Trust has operated a sound system of internal governance during the period 2021-22.

Mr Michael Bloomfield
Chief Executive
23 June 2022

Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2022

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 also describes 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 122 and 123 and also on page 74 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 NIAS Trust Board. Executive Director attendance is restricted to the Chief Executive and the Director of Human Resources & Organisational Development 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 74 of the Director's Report.

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 NIAS Trust 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 Directors' 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 Director's contribution towards the achievement of agreed objectives aligned to the Trust's Strategic and Trust Delivery Plans. A similar approach is used by the Chair for the Chief Executive. Performance pay would be considered within the total pay limit determined by the DoH;
- The Remuneration Committee encourages effective appraisal of staff and scrutinises objectives for consistency, robustness and alignment with priorities. The Committee also ensures that a robust process has taken place and monitors for consistency of assessment before recommending overall banding and award for senior executives;
- The Remuneration Committee recommendations are presented to the NIAS Trust Board for consideration and approval.

Senior Executive pay awards for 2016-17 and 2017-18 were implemented in April 2021. Senior Executive pay awards for 2018-19 and 2019-20 are to be implemented in May 2022. The Remuneration Committee awaits confirmation from DoH in relation to outstanding Senior Executive pay awards for 2020-21 and 2021-22.

Service Contracts

All Directors, except the Medical Director, in the year 2021-22 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.

Directors

Non-Executive Directors

Mrs Nicole Lappin, Chair, appointed 1 July 2018 for a period of four years and her term of office has been extended until 31 December 2022.

Mr Dale Ashford, Non-Executive Director, initially appointed 16 April 2018 for a period of four years and reappointed 16 April 2022 to a date not later than 15 April 2026.

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 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, previously Director of Operations, appointed 1 June 2005, Programme Director CRM with effect from 1 May 2019.

Ms Rosie Byrne, 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, previously Director of Human Resources and Corporate Services, appointed 1 March 2002, Programme Director Workforce Planning & Organisational Change with effect from March 2020. Ms O'Hara retired with effect from 31 March 2022.

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

All Senior Executives are on permanent Contracts of Employment with continuation subject to satisfactory performance (Interim Directors have an underlying Contract of Employment with the Trust as Assistant Directors).

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.

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:

	2021-22					2020-21				
Name	**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	-	100***	-	20 - 25	20 - 25	-	-	-	20 - 25
William Abraham	5 - 10	-	100***	-	5 - 10	5 - 10	-	-	-	5 - 10
Dale Ashford	5 - 10	-	-	-	5 - 10	5 - 10	-	-	-	5 - 10
Alan Cardwell (to 11 Feb 2021)	-	-	-	-	-	5 - 10	-	100***	-	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	-	100***	33	125 - 130	90 - 95	-	-	7	100 - 105
Rosemarie Byrne (FTE from 7 Sep 2020)	80 - 85	-	-	26	105 - 110	45 - 50 (80 - 85*)	-	-	54	100 - 105
Lynne Charlton	70 - 75	-	-	25	95 - 100	70 - 75	-	-	20	90 - 95
Michelle Lemon	65 - 70	-	-	23	85 - 90	65 - 70	-	-	9	70 - 75
Brian McNeill	75 - 80	-	-	8	85 - 90	70 - 75	-	-	(2)	70 - 75
Paul Nicholson	70 - 75	-	-	26	100 - 105	70 - 75	-	-	8	80 - 85
Roisin O'Hara (to 31 Mar 2022)	70 - 75	-	-	23	95 - 100	70 - 75	-	-	7	75 - 80
Maxine Paterson (FTE from 6 Apr 2020)	80 - 85	-	-	28	110 - 115	80 - 85	-	-	21	100 - 105
Dr Nigel Ruddell	125 -130	-	-	71	195 - 200	120 -125	-	-	33	150 - 155

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 2022-23: HSC (SE) 1 2022 Senior Executive Pay Award 2018-19 and HSC (SE) 2 2022 Senior Executive Pay Award 2019-20.

Pay award circulars for senior executives relating to 2020-21 and 2021-22 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. As part of the response to Covid-19, additional staff recognition and non-consolidated payments to staff were paid or became payable in year. These were available to all substantively employed staff, including senior employees, but excluding Non-Executive Directors. In addition, for the second year staff were able to request payment for unused contractual annual leave as an alternative to time off. The value of any such payments to senior employees are not included in the table above.

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.

** 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.

Senior Employees' Pension (Audited)

	2021-22				
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 31/03/21 £000s	CETV at 31/03/22 £000s	Real Increase in CETV £000s
Michael Bloomfield	0-2.5 + lump sum of (0-2.5)	45-50 + lump sum of 95-100	852	903	31
Rosemarie Byrne	0-2.5 + lump sum of (0-2.5)	30-35 + lump sum of 65-70	555	592	24
Lynne Charlton	0-2.5 + lump sum of (0-2.5)	20-25 + lump sum of 45-50	372	401	21
Michelle Lemon	0-2.5 + lump sum of (0-2.5)	20-25 + lump sum of 30-35	301	327	19
Brian McNeill	0-2.5 + lump sum of (0-2.5)	25-30 + lump sum of 80-85	654	692	19
Paul Nicholson	0-2.5 + lump sum of (0-2.5)	25-30 + lump sum of 55-60	493	527	23
Roisin O'Hara	0-2.5 + lump sum of (0-2.5)	30-35 + lump sum of 80-85	687	726	23
Maxine Paterson	0-2.5 + lump sum of (0-2.5)	10-15 + lump sum of 0-5	112	137	21
Dr Nigel Ruddell	2.5-5 + lump sum of (2.5-5)	45-50 + lump sum of 100-105	845	935	67

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)

The Trust is required to disclose the relationship between the remuneration of the highest paid Director in their organisation and the remuneration of the organisation's workforce. The table below outlines these relationships.

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:

	2021-22	2020-21
Band of highest paid Director remuneration	£125k-£130k	£120k-£125k
% Change from previous year	4.08%	4.26%
25th percentile remuneration	£27,243	£26,427
25th percentile pay ratio	4.68	4.64
Median remuneration	£39,417	£36,610
Median pay ratio	3.23	3.35
Average remuneration	£39,333	£37,323
% Change from previous year	5.39%	7.17%
75th percentile remuneration	£48,784	£46,518
75th percentile pay ratio	2.61	2.63
Range of staff remuneration	£6,406 -£127,500	£6,202 - £122,500

The midpoint of the remuneration band of the highest paid Director in the Northern Ireland Ambulance Service HSC Trust during the financial year was £127,500 (2021:£122,500). This was 3.23 times (2021:3.35) the median remuneration of the workforce, which was £39,417 (2021:£36,610).

There was a decrease in the ratio from 3.35 in 2020-21 to 3.23 in 2021-22. The resulting lower median earnings ratio is due to the removal of the transitional pay points in salary Bands 5, 6 and 7. Staff on these points have been moved to the highest pay point in the respective bands, as directed in the DOH circular ref HSC (AfC) (2) 2021 of 3 December 2021 quoting: "Staff on transitional pay points in Bands 5, 6 and 7 on 31 March 2021 will automatically move to the top step pay point of their pay band on 1 April 2021."

The circular also advised a general 3% increase in consolidated pay at all points.

The remuneration band of the highest paid director in the Northern Ireland Ambulance Service HSC Trust during the financial year was £127,500 which was 4.68 times the 25th percentile remuneration of the workforce, which was £27,243 and also 2.61 times the 75th percentile remuneration of the workforce, which was £48,784.

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	44%	4	80%	12	80%	968	64%	988	64%
Female	5	66%	1	20%	3	20%	555	36%	564	36%
Total	9		5		15		1,523		1,552	

* 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 2022. The above figures do not include bank workers or dual employments.

Staff Policies Applied During 2021-22

There has continued to be a significant focus during 2021-22 on managing the series of HR issues arising from subsequent surges of Covid-19.

The Trust has continued to recruit new staff, both in front line operations and to supporting Clinical and Corporate 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 2021-2022, 65 applications were received by the Trust from individuals who declared a disability and the Trust employs 60 staff who declare a disability as at 31 March 2022. 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 to 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 whistle-blower. During 2021-22, a total of 2 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.

Disability

In NIAS 58 (3.8%) employees have recorded that they have a disability. The Trust has arrangements in place to ensure consideration and implementation of reasonable adjustments for individuals who have a disability. This includes consideration of potential redeployment where appropriate in consultation with Occupational Health, the employee and their trade union representative.

Disability Awareness training and education is an important part of the Trust's wider learning and development portfolio. In the reporting year this has included a mandatory e-learning programme entitled 'Making a Difference' which includes disability awareness. In addition to this the obligations for the Trust and employees associated with disability legislation are included during Induction training and specifically in the past year a number of staff dementia awareness training provided by the Dementia Bus Tour.

Employee Engagement

The delivery of an engaged workforce is a key objective for the Trust. In this regard engagement with staff along with their involvement in our transformation agenda is an important priority. In the reporting period a number of engagement sessions were undertaken across the organisation. Staff were invited to attend engagement sessions with the Chief Executive and Senior Team members in respect of strategic priorities including COVID response and were offered the opportunity to directly raise any questions or issues they wished. In addition employee engagement sessions were held on specific work streams including development of a Health and Wellbeing Strategy a Culture Programme for the organisation and a Patient Care Services (PCS) Review.

Staff Turnover

	2021-22	2020-21
Staff Turnover %	4.35%	3.42%

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 2021-22, 53.03% of turnover was due to staff retiring from their post, the other 46.97% was made up of staff resignations or terminations of contract.

Staff Costs (Audited)

Staff costs comprise:	2022 Permanently employed staff £000s	2022 Others £000s	2022 Total £000s	2021 Total £000s
Wages and salaries	66,860	4,689	71,549	69,311
Social security costs	7,359	0	7,359	7,369
Other pension costs	12,609	0	12,609	11,391
Sub-Total	**86,828**	**4,689**	**91,517**	**88,071**
Capitalised staff costs	309	84	393	281
Total staff costs reported in Statement of Comprehensive Net Expenditure	**87,137**	**4,773**	**91,910**	**88,352**
Less recoveries in respect of outward secondments	0	0	0	0
Total Net Costs			**91,910**	**88,352**

Staff costs include £nil (2021: £nil) relating to the Charitable Trust Funds.

There were £393k staff costs charged to capital projects during the year (2021: £281k).

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 2021-22 accounts are laid. Schemes are not automatically required to reflect 2021 scheme valuation data in the 2021-22 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 2021-22 accounts.

Average Number of Persons Employed (Audited]

The average number of whole time equivalent persons employed during the year was as follows:	2022 Permanently employed staff No.	2022 Others No.	2022 Total No.	2021 Total No.
Medical and dental	2	0	2	2
Nursing and midwifery	0	0	0	0
Professions allied to medicine	1	0	1	0
Ancillaries	5	85	90	87
Administrative & clerical	139	48	187	164
Ambulance staff	1,328	5	1,333	1,265
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	**1,475**	**138**	**1,613**	**1,518**
Less average staff number relating to capitalised staff costs	(7)	(3)	(10)	(6)
Less average staff number in respect of outward secondments	0	0	0	0
Total Net Average Number of Persons Employed	**1,468**	**135**	**1,603**	**1,512**

The number of persons employed include nil (2021: 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 2022
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 National Employment Saving Trust (NEST) 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 2021-22.

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 scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2021-22 accounts. The 2016 valuation assumptions are retained for demographics whilst financial assumptions are updated to reflect current financial conditions and a change in financial assumption methodology. The 2016 valuation is the most recently completed valuation, since the 2020 valuation is ongoing which is why the demographics assumptions are not updated.

Off Payroll Engagements

The Trust had no off-payroll engagements during the year that meet the criteria as set out in the Department of Finance circular FD (DoF) 33-2020.

Expenditure on Consultancy

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

Sickness Absence Data

The NIAS sickness absence target for 2021-22, as agreed with the DoH, was to 'improve sick absence rates by 5.0% on 2020-21 levels'. The cumulative absence rate during 2020-21 was 7.95%, therefore the requirement in 2021-22 was to achieve an absence rate of 7.55%. The cumulative absence level at March 2022 was 10.77%. Unfortunately NIAS did not achieve its improvement target for sickness absence and sickness absence levels remain higher than average than across the HSC and NHS Trusts. The Trust is committed to continuing to address this is 2022-23 through a comprehensive programme of Health and Wellbeing and Attendance Management initiatives 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.

2021/22 Monthly Sickness Absence including Comparators to Previous Reporting Year (2020/21)												
MONTH	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
ABSENCE TARGET (2021/22)	7.55%											
Cumulative % hrs lost (20/21)	6.8	6.9	7.2	7.5	7.8	8	8.1	8.1	8.4	8.3	8.17	7.95
Monthly % hrs lost (20/21)	6.8	6.9	7.9	8.2	9.2	8.9	8.9	8.9	10.3	7.7	6.97	5.81
Cumulative % hrs lost (21/22)	6.56	6.97	8.09	9.28	10.08	10.5	10.6	10.7	10.8	10.7	10.7	10.8
Monthly % hrs lost (21/22)	6.56	7.41	10.3	12.8	13.19	12.5	11.3	11.4	11.5	9.86	10.7	11.7
Monthly % hrs lost (S/T)	1.47	1.5	1.84	2.1	2.25	2.24	1.82	2.09	2.15	1.86	1.95	2.35
Monthly % hrs lost (L/T)	5.09	5.91	8.5	10.7	10.94	10.2	9.46	9.3	9.3	8	8.71	9.36
Monthly % hrs lost COVID 19 (Sickness and self-isolation)	1.12	0.91	1.88	1.22	1.33	1.98	4.31	4.96	3.75	4.36	8.7	8.48
Av. days lost (7.5 hrs) per Employee per Mth	1.32	1.43	2.02	2.58	2.67	2.51	2.17	2.29	2.3	1.9	1.76	2
Av.Estimated costs (£'000)	£347	£399	£570	£758	£1,535	£759	£671	£684	£669	£586	£553	£553
Cumulative % Hrs Lost 2021/2022:	10.77%											

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

There was one early retirement and/or compensation exit package in 2021-22 at a cost of £111k (2021: £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 2021-22 (2021: £nil).

Trust Management Costs

	2022 £000s	2021 £000s
Trust management costs	8,823	7,634
Income:		
RRL	129,012	121,620
Income per Note 4	642	973
Non cash RRL for movement in clinical negligence provision	(1,976)	(50)
Less interest receivable	0	0
	127,678	122,543
Less adjustments as detailed in HSS (THR) 2/99	(1,316)	(1,204)
Total Income	**126,362**	**121,339**
% of total income	**6.98%**	**6.29%**

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 2021-22 in respect of the response to Covid-19 and also for a movement in provisions. With the effect of this increase in income removed, the headline management cost percentage for 2021-22 is 7.91%.

Retirements due to Ill-health

During 2021-22 there were 6 early retirements from the Trust, agreed on the grounds of ill-health (2021: 5). The estimated additional pension liabilities of these ill-health retirements will be £nil (2021: £4k). 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 2021-22 on pages 80 to 119.

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 138 to 144.

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	2021-22	2020-21
Total number of losses	1	1
Total value of losses (£000)	31	0

Losses	2021-22	2020-21
	£000s	£000s
Cash losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Stores losses	31	0

Special payments	2021-22	2020-21
Total number of special payments	10	10
Total value of special payments (£000)	273	81

Special payments		2021-22	2020-21
		£000s	£000s
Compensation payments		0	0
	- Clinical Negligence	10	15
	- Public Liability	0	0
	- Employers Liability	152	46
	- Other	0	19
Ex-gratia payments		0	1
Extra contractual		0	0
Special severance payments		111	0

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £250k during the year (2021: £nil).

Other Payments (Audited)

The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year (2021: £nil).

Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust had no income generated from fees or charges during the year (2021: £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 181 of the Annual Accounts for further information.

Mr M Bloomfield
Chief Executive
23 June 2022

NORTHERN IRELAND AMBULANCE SERVICE HEALTH AND SOCIAL CARE 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 Health and Social Care Trust for the year ended 31 March 2022 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.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international Financial Reporting Standards as interpreted and adapted 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 for opinions section of my certificate, the financial statements:

- give a true and fair view of the state of the group's and of the Northern Ireland Ambulance Service Health and Social Care Trust's affairs as at 31 March 2022 and of the group's and the Northern Ireland Ambulance Service Health and Social Care Trust's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis of opinions

I disagree with the Northern Ireland Ambulance Service Health and Social Care Trust's classification of the liability for unpaid elements of annual leave in both the current period (£6m) and the corresponding period (£4m). Therefore, my 'true and fair view' opinion is qualified with regard to the classification of payroll liabilities as accruals. 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

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 (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of the Northern Ireland Ambulance Service Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, 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 the Northern Ireland Ambulance Service Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is 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 Health and Social Care 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 the Northern Ireland Ambulance Service Health and Social Care 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 Health and Social Care Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. 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
- 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.

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:

- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records.

Responsibilities of the Trust Board and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Trust Board and the Accounting Officer are responsible 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 of error;
- assessing the Northern Ireland Ambulance Service Health and Social Care 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 Health and Social Care 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 Health and Social Care 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;
- making enquires of management and those charged with governance on Northern Ireland Ambulance Service Health and Social Care 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 Northern Ireland Ambulance Service Health and Social Care 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 for fraud in the following areas: expenditure recognition and posting of unusual journals;
- 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;
- 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, Upper Galwally
Belfast
BT8 6RB

7 July 2022

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

Northern Ireland Ambulance Service 2021-22

Introduction

1. This report highlights a continuing significant accounting classification matter arising from my audit of the Northern Ireland Ambulance Service's (NIAS) Annual report and Accounts for 2021-22. Last year I qualified my opinion on the financial statements as I disagreed with NIAS's accrual classification in the accounts for unpaid elements of annual leave instead of being accounted for as a provision. As this accounting treatment, £5.981m of an accrual (2020-21 £3.967 million) has re-occurred this year, I am again qualifying my audit opinion. 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*. Accruals are recorded in the accounts as a current liability as there is generally much less uncertainty then for provisions, over the timing or amount of the transaction creating the obligation.

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 timing of future payments to settle the liability. 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 Great Britain negotiations are either at an advanced stage or have been resolved with Scotland settling its liability by going back to 1 August 2017. The amount of compensation for each jurisdiction in Great Britain 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 £5.981 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 £5.981m as an accrual in its 2021-22 financial statements rather than a provision. This course of action had the effect of securing funds from the 2021-22 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 DoH.

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.

Conclusions

12. I am concerned that NIAS has applied an accounting treatment for liabilities that does not meet the Department of Health'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 2023.

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Belfast
BT8 6RB
7 July 2022

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

FINANCIAL STATEMENTS

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

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.

		2022 £000s		2021 £000s	
	NOTE	Trust	Consolidated	Trust	Consolidated
Income**					
Revenue from contracts with customers	4.1	589	589	644	644
Other operating income*	4.2	53	72	329	578
Total Operating Income		**642**	**661**	**973**	**1,222**
Expenditure					
Staff costs	3.1	(91,517)	(91,517)	(88,071)	(88,071)
Purchase of goods and services	3.1	(17,055)	(17,055)	(17,149)	(17,149)
Depreciation, amortisation and impairment charges	3.1	(5,877)	(5,877)	(6,179)	(6,179)
Provision expense	3.1	(3,934)	(3,934)	(172)	(172)
Other expenditures	3.1	(11,221)	(11,281)	(11,010)	(11,157)
Total Operating Expenditure		**(129,604)**	**(129,664)**	**(122,581)**	**(122,728)**
Net Operating Expenditure		**(128,962)**	**(129,003)**	**(121,608)**	**(121,506)**
Finance income	4.2	0	0	0	0
Finance expense	3.1	0	0	0	0
Net Expenditure for the Year		**(128,962)**	**(129,003)**	**(121,608)**	**(121,506)**
Revenue Resource Limit (RRL) and capital grants	24.1	129,012	129,012	121,620	121,620
Add back charitable trust fund net expenditure*		0	41	0	(102)
Surplus / (Deficit) against RRL		**50**	**50**	**12**	**12**

OTHER COMPREHENSIVE EXPENDITURE		2022		2021	
	NOTE	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
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	1,216	1,216	635	635
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	27	0	74
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		**(127,746)**	**(127,760)**	**(120,973)**	**(120,797)**

The notes on pages 149 to 184 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 to manage internal disbursements. The Director of Finance 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Financial Position as at 31 March 2022

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.

		2022		2021	
	NOTE	Trust	Consolidated	Trust	Consolidated
Non Current Assets		£000s	£000s	£000s	£000s
Property, plant and equipment	5.1-2	42,888	42,888	38,191	38,191
Intangible assets	6.1-2	1,035	1,035	1,114	1,114
Investments	8.1	0	481	0	457
Non current trade and other receivables	13.1	0	0	0	0
Other current assets	13.1	0	2	0	0
Total Non Current Assets		**43,923**	**44,406**	**39,305**	**39,762**
Current Assets					
Assets classified as held for sale	10.1	0	0	0	0
Inventories	11.1	219	219	209	209
Trade and other receivables	13.1	1,347	1,347	1,120	1,120
Other current assets	13.1	401	401	566	566
Current Intangible assets	13.1	0	0	0	0
Current Investments	8.1	0	0	0	0
Cash and cash equivalents	12.1	1,764	1,764	660	660
Total Current Assets		**3,731**	**3,731**	**2,555**	**2,555**
Total Assets		**47,654**	**48,137**	**41,860**	**42,317**
Current Liabilities					
Trade and other payables	14.1	(24,876)	(24,916)	(19,858)	(19,858)
Other liabilities	14.1	0	0	0	0
Intangible current liabilities	14.1	0	0	0	0
Provisions	15.3	(813)	(813)	(1,019)	(1,019)
Total Current Liabilities		**(25,689)**	**(25,729)**	**(20,877)**	**(20,877)**
Total Assets Less Current Liabilities		**21,965**	**22,408**	**20,983**	**21,440**
Non Current Liabilities					
Provisions	15.3	(6,461)	(6,461)	(2,784)	(2,784)
Other payables	14.1	0	0	0	0
Financial liabilities	8.1	0	0	0	0
Total Non Current Liabilities		**(6,461)**	**(6,461)**	**(2,784)**	**(2,784)**
Total Assets Less Total Liabilities		**15,504**	**15,947**	**18,199**	**18,656**
Taxpayers' Equity and Other Reserves					
Revaluation reserve		10,221	10,221	9,005	9,005
SoCNE reserve		5,283	5,283	9,194	9,194
Other reserves - charitable fund		0	443	0	457
Total Equity		**15,504**	**15,947**	**18,199**	**18,656**

The notes on pages 149 to 184 form part of these accounts.

The financial statements on pages 145 to 148 were approved by the Board on 23 June 2022 and were signed on its behalf by:

Ms Nicole Lappin
Chair
23 June 2022

Mr M Bloomfield
Chief Executive
23 June 2022

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Cash Flows for the year ended 31 March 2022

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	2022 £000s	2021 £000s
Cash Flows from Operating Activities			
Net surplus after interest / Net operating expenditure		(129,003)	(121,506)
Adjustments for non cash costs		9,744	6,309
(Increase) / decrease in trade and other receivables		(62)	(456)
Less movements in receivables relating to items not passing through the Net Expenditure Account			
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		(10)	(108)
Increase / (decrease) in trade payables		5,018	484
Less movements in payables relating to items not passing through the Net Expenditure Account			
Movements in payables relating to the purchase of property, plant and equipment		(2,920)	456
Movements in payables relating to the purchase of intangibles		1,048	(1,039)
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	(463)	(253)
Net Cash Outflow from Operating Activities		**(116,648)**	**(116,113)**
Cash Flows from Investing Activities			
(Purchase of property, plant & equipment)	5.1	(6,357)	(4,042)
(Purchase of intangible assets)	6.1	(1,048)	(40)
Proceeds of disposal of property, plant & equipment		98	70
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		39	(100)
Share of income reinvested		0	0
Net Cash Outflow from Investing Activities		**(7,268)**	**(4,112)**
Cash Flows from Financing Activities			
Grant in aid		125,020	119,600
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
Net Financing		**125,020**	**119,600**
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		**1,104**	**(625)**
Cash & Cash Equivalents at the Beginning of the Period	12.1	**660**	**1,285**
Cash & Cash Equivalents at the End of the Period	12.1	**1,764**	**660**

The notes on pages 149 to 184 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2022

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 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**
Changes in Taxpayers Equity 2021-22					
Grant from DoH		125,020	0	0	125,020
Other reserves movements including transfers		0	0	0	0
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(128,962)	1,216	(14)	(127,760)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3.1	31	0	0	31
Balance at 31 March 2022		**5,283**	**10,221**	**443**	**15,947**

The notes on pages 149 to 184 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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. The 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, inventories and certain financial assets and liabilities.

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. This includes donated assets.

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

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

All Property, Plant and Equipment are carried at fair value.

Fair value of Property is estimated as the latest professional valuation revised annually by reference to indices supplied by Land and Property Services.

Fair value for Plant and Equipment is estimated by restating the value annually by reference to indices complied by the Office of National Statistics (ONS), except for assets under construction which are carried at cost, less any impairment loss.

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 by Land and Property Services (LPS) with the next review due by 31 January 2025.

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 non-current 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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Assets Under Construction (AUC)

Assets 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. They are carried at cost, less any impairment loss. Assets under construction 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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The following asset lives have been used:

Asset Type	Asset Life
Freehold Buildings	25 - 60 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 non-current asset.

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.

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 and are included exclusive of VAT. 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 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 five 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 on an accruals basis 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 consolidated.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.12 Research and Development Expenditure

Research and development (R&D) expenditure is expensed in the year it is incurred in accordance with IAS 38.

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. As a result, additional disclosures are included in the notes to the accounts.

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.

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

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The Trust has financial instruments in the form of trade receivables and payables and cash and cash equivalents.

- 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 requires consideration of 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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

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 the Trust in creating risk than would apply to a non public sector body of a similar size, therefore the Trust is not exposed to the degree of financial risk faced by business entities.

The Trust has 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 its activities. Therefore, the Trust is exposed to little credit, liquidity or market risk.

- Currency Risk

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

- Interest Rate Risk

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

- Credit Risk

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

- Liquidity Risk

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

1.18 Provisions

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

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 2022 of:

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	0.47%
	Medium term (5 – 10 years)	0.70%
	Long term (10 - 40 years)	0.95%
	Very long term (40+ years)	0.66%
Inflationary	Year 1	4.0%
	Year 2	2.6%
	Into perpetuity	2.0%

Note that PES issued a combined nominal and inflation rate table to incorporate the two elements, as included within DoH circular HSC(F) 39-2021.

The discount rate to be applied for employee early departure obligations is 1.55% for 2021-22.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 -1.5% for 2021-22.

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

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

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

A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it.

The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

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.

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 2022. 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.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2021-22 accounts. The 2016 valuation assumptions are retained for demographics whilst financial assumptions are updated to reflect current financial conditions and a change in financial assumption methodology. The 2016 valuation is the most recently completed valuation, since the 2020 valuation is ongoing which is why the demographics assumptions are not updated

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

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. However the distinction between public funding and the other monies donated by private individuals still exists.

The Board of the Northern Ireland Ambulance Service HSC Trust as corporate trustee has delegated responsibility to manage the internal disbursements of Charitable Trust Funds to the Director of Finance. 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 Consolidated Financial Statements, IFRS 11 Joint Arrangements & IFRS 12 Disclosure of Interests in Other Entities) 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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 is effective from 1 April 2022 and has the effect of largely eliminating the current 'off-balance sheet' treatment of operating leases under IAS 17. A lessee is now required to recognise a "right-of-use" asset (the right to use the leased item) and a financial liability for any operating leases where the term is greater than 12 months, excluding those where the associated right-of-use asset is of low value.

The Trust has set the low value financial threshold at £5k and from the lease agreement can determine the non-cancellable periods for which the Trust has the right to use the underlying asset. One key consideration is calculating the implicit interest rate within the lease agreement.

Based on the Trust's review to date of operating leases associated with buildings, equipment and other assets there is likely to be minimal financial impact on the 2022-23 financial statements.

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.

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 2022

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs':				
Wages and salaries	71,549	71,549	69,311	69,311
Social security costs	7,359	7,359	7,369	7,369
Other pension costs	12,609	12,609	11,391	11,391
Purchase of care from non-HSC bodies	9,736	9,736	10,146	10,146
Revenue grants to voluntary organisations	0	0	1,000	1,000
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	1,114	1,114	1,075	1,075
Supplies and services - Clinical	3,497	3,497	2,644	2,644
Supplies and services - General	1,933	1,933	2,489	2,489
Establishment	1,620	1,620	1,664	1,664
Transport	4,964	4,964	3,969	3,969
Premises	3,418	3,418	3,022	3,022
Bad debts	0	0	0	0
Rentals under operating leases	203	203	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	713	713	688	688
Training	696	696	961	961
Professional fees	62	62	107	107
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	60	0	147
Miscellaneous expenditure	387	387	280	280
Non Cash Items				
Depreciation	5,531	5,531	6,032	6,032
Amortisation	346	346	147	147
Impairments	0	0	0	0
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(98)	(98)	(72)	(72)
(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)	4,124	4,124	215	215
Cost of borrowing of provisions (unwinding of discount on provisions)	(190)	(190)	(43)	(43)
Auditors remuneration	31	31	30	30
Add back of notional charitable expenditure	0	0	0	0
Total	**129,604**	**129,664**	**122,581**	**122,728**

Further detailed analysis of staff costs is located in the Staff Report on page 131 within the Accountability Report.

In addition to the notional auditors remuneration above, during the year the Trust received services from its External Auditor (the Northern Ireland Audit Office) to the value of £nil. (2021: £1,244)

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

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	341	341	417	417
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	248	248	227	227
Clients contributions	0	0	0	0
Total	**589**	**589**	**644**	**644**

4.2 Other Operating Income

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	53	53	52	52
Seconded staff	0	0	0	0
Charitable and other contributions to expenditure by core trust	0	0	277	277
Donations / Government grant / Lottery funding for non current assets	0	0	0	0
Charitable income received by charitable trust fund	0	11	0	249
Investment income	0	8	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	**53**	**72**	**329**	**578**
TOTAL INCOME	**642**	**661**	**973**	**1,222**

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2022

	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 2021	2,551	17,134	3,542	8,006	25,492	6,584	261	63,570
Indexation	0	918	0	523	784	0	7	2,232
Additions	0	843	3,749	0	3,124	1,512	50	9,278
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	372	(3,542)	0	906	1,986	11	(267)
Transfers	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(1,055)	(11)	0	(1,066)
At 31 March 2022	**2,551**	**19,267**	**3,749**	**8,529**	**29,251**	**10,071**	**329**	**73,747**
Depreciation								
At 1 April 2021	0	841	0	5,542	15,840	3,096	60	25,379
Indexation	0	59	0	396	559	0	2	1,016
Reclassifications	0	0	0	0	0	0	0	0
Additions	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(1,057)	(10)	0	(1,067)
Provided during the year	0	438	0	630	3,366	1,090	7	5,531
At 31 March 2022	**0**	**1,338**	**0**	**6,568**	**18,708**	**4,176**	**69**	**30,859**
Carrying Amount								
At 31 March 2022	**2,551**	**17,929**	**3,749**	**1,961**	**10,543**	**5,895**	**260**	**42,888**
At 31 March 2021	**2,551**	**16,293**	**3,542**	**2,464**	**9,652**	**3,488**	**201**	**38,191**
Asset Financing								
Owned	2,551	17,929	3,749	1,961	10,543	5,895	260	42,888
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 2022	**2,551**	**17,929**	**3,749**	**1,961**	**10,543**	**5,895**	**260**	**42,888**

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 (2021: £nil).

During the year the Trust had assets funded from government grants to the value of £nil (2021: nil), and no assets funded from donations (2021: £nil) or lottery funding (2021: £nil).

The carrying amount as at 31 March 2022 includes £nil (2021: £nil) relating to the Charitable Trust Funds.

The outbreak of COVID-19, declared by the World Health Organisation as a “Global Pandemic” on the 11th March 2020, has and continues to impact on many aspects of daily life, global economies and worldwide real estate markets. Some real estate markets have, and continue, to experience significantly lower levels of transactional activity and liquidity than would be normal. Nevertheless, as at the valuation date, many property markets are functioning again, with transaction volumes and other relevant market metrics at, or returning to, levels where an adequate quantum of market evidence exists upon which to base opinions of value. This is true of some (but not all) of the local property market sectors that relate to the assets types identified as part of the client property portfolio.

LPS would advise that the overall market evidence gathered to underpin advice provided within the latest indexation report would tend to indicate a generally static property market at the present time, but that build costs are significantly increasing. Evidence has been collated and analysed to reflect general market movements only, as a means to allow restatement of the value of the client portfolio.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.2 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 (indexation)	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 (indexation)	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 At 31 March 2021	**2,551**	**16,293**	**3,542**	**2,464**	**9,652**	**3,488**	**201**	**38,191**

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2022

	Software Licenses £000s	Information Technology £000s	Websites £000s	Development Expenditure £000s	Payments on Account & Assets under Construction £000s	Total £000s
Cost or Valuation						
At 1 April 2021	2,161	0	30	0	0	2,191
Indexation	0	0	0	0	0	0
Additions	0	0	0	0	0	0
Donations / Government grant / Lottery funding	0	0	0	0	0	0
Reclassifications	267	0	0	0	0	267
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 2022	**2,428**	**0**	**30**	**0**	**0**	**2,458**
Amortisation						
At 1 April 2021	1,047	0	30	0	0	1,077
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	346	0	0	0	0	346
At 31 March 2022	**1,393**	**0**	**30**	**0**	**0**	**1,423**
Carrying Amount						
At 31 March 2022	**1,035**	**0**	**0**	**0**	**0**	**1,035**
At 31 March 2021	**1,114**	**0**	**0**	**0**	**0**	**1,114**
Asset Financing						
Owned	1,035	0	0	0	0	1,035
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 At 31 March 2022	**1,035**	**0**	**0**	**0**	**0**	**1,035**

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 2022 includes £nil (2021: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 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
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 At 31 March 2021	**1,114**	**0**	**0**	**0**	**0**	**1,114**

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 2022. (2021: £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 2022 was £481k. The investments saw a gain of £24k in 2021-22 compared to a gain of £74k in the prior year.

	Investments	
	2022 £000s	**2021 £000s**
Balance at 1 April	457	283
Additions	0	100
Disposals	0	0
Revaluations	24	74
Balance at 31 March	**481**	**457**
Trust	0	0
Charitable trust fund	481	457
	481	**457**

8.2 Market Value of Investments as at 31 March 2022

	Held in UK £000s	**Held outside UK £000s**	**2022 Total £000s**	**2021 Total £000s**
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	481	0	481	457
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	**481**	**0**	**481**	**457**

NOTE 9 IMPAIRMENTS

9.1 Impairments

	2022		
	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**

	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**

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

10.1 Assets Classified as Held for Sale

	Transport	
	2022 £000s	2021 £000s
Cost		
At 1 April	4,194	169
Transfers in	0	4,025
Transfers out	0	0
(Disposals)	(499)	0
Impairment	0	0
At 31 March	**3,695**	**4,194**
Depreciation		
At 1 April	4,194	169
Transfers in	0	4,025
Transfers out	0	0
(Disposals)	(499)	0
Impairment	0	0
At 31 March	**3,695**	**4,194**
Carrying Amount at 31 March	**0**	**0**

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 2022 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 2022, vehicles with a fair value (less costs to sell) of £nil (2021: £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).

NOTE 11 INVENTORIES

11.1 Inventories

	2022		2021	
	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	24	24	19	19
Community care appliances	0	0	0	0
Laboratory materials	0	0	0	0
Stationery	5	5	6	6
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	65	65	63	63
PPE	118	118	113	113
Other	7	7	8	8
Total	**219**	**219**	**209**	**209**

NOTE 12 CASH AND CASH EQUIVALENTS

12.1 Cash and Cash Equivalents

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1st April	660	660	1,285	1,285
Net change in cash and cash equivalents	1,104	1,104	(625)	(625)
Balance at 31st March	**1,764**	**1,764**	**660**	**660**

The following balances at 31 March were held at:

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	1,764	1,764	660	660
Balance at 31st March	**1,764**	**1,764**	**660**	**660**

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

13.1 Trade Receivables, Financial and Other Assets

	2022		2021	
	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	1,163	1,163	875	875
Other receivables - not relating to fixed assets	184	184	245	245
Other receivables - relating to property plant and equipment	0	0	0	0
Other receivables - relating to intangibles	0	0	0	0
Trade and Other Receivables	**1,347**	**1,347**	**1,120**	**1,120**
Prepayments	401	401	566	566
Accrued income	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other Current Assets	**401**	**401**	**566**	**566**
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	2	0	0
Other Current Assets Falling Due After More Than One Year	**0**	**2**	**0**	**0**
TOTAL TRADE AND OTHER RECEIVABLES	**1,347**	**1,347**	**1,120**	**1,120**
TOTAL OTHER CURRENT ASSETS	**401**	**403**	**566**	**566**
TOTAL INTANGIBLE CURRENT ASSETS	**0**	**0**	**0**	**0**
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**1,748**	**1,750**	**1,686**	**1,686**

The balances are net of a provision for bad debts of £nil (2021: £nil).

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

14.1 Trade Payables and Other Current Liabilities

	2022		2021	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	1,788	1,788	1,586	1,586
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	2,295	2,295	2,195	2,195
Trade capital payables - intangibles	30	30	1,078	1,078
Trade revenue payables	853	853	1,576	1,576
Payroll payables	12,169	12,169	9,938	9,938
VER payables	100	100	0	0
BSO payables	0	0	6	6
Other payables	1,596	1,596	1,405	1,405
Accruals	3,225	3,265	2,074	2,074
Accruals - relating to property, plant and equipment	2,820	2,820	0	0
Accruals - relating to intangibles	0	0	0	0
Deferred income	0	0	0	0
Trade and Other Payables	**24,876**	**24,916**	**19,858**	**19,858**
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	**24,876**	**24,916**	**19,858**	**19,858**
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	**24,876**	**24,916**	**19,858**	**19,858**

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2022

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2022 £000s
Balance at 1 April 2021	0	0	127	3,676	3,803
Provided in year	0	0	2,096	2,063	4,159
(Provisions not required written back)	0	0	(4)	(31)	(35)
(Provisions utilised in the year)	0	0	(11)	(452)	(463)
Cost of borrowing (unwinding of discount)	0	0	(116)	(74)	(190)
At 31 March 2022	**0**	**0**	**2,092**	**5,182**	**7,274**

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. 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. Following enactment of the Damages (Return on Investment) Act (Northern Ireland) 2022 in February 2022, the rate is now determined by the Government Actuary who completed his first review under the new legislative framework in March 2022, resulting in the rate changing to –1.5% with effect from 22 March 2022. A review of Clinical Negligence cases was undertaken in 2021-22 to assess the impact on cases that have not yet settled in order to establish the increase in liability. This increase was not material but has been included within the above figures.

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

	2022 £000s	2021 £'000
Arising during the year	4,159	452
Reversed unused	(35)	(237)
Cost of borrowing (unwinding of discount)	(190)	(43)
Total Charge within Operating Expenses	**3,934**	**172**

15.3 Analysis of Expected Timing of Discounted Flows - 2022

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2022 £000s
Not later than 1 year	0	0	623	190	813
Later than 1 year and not later than 5 years	0	0	5	2,550	2,555
Later than 5 years	0	0	0	3,906	3,906
At 31 March 2022	**0**	**0**	**628**	**6,646**	**7,274**

The provision in respect of other liabilities and charges comprises: £2,025k for Employer's and Occupier's Liability and £4,621k for Injury Benefit.

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 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.

15.5 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**

15.6 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.

NOTE 16 CAPITAL COMMITMENTS

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

	2022 £000s	2021 £000s
Property, plant & equipment	317	807
Intangible assets	0	0
	317	**807**

These contracted capital commitments largely relate to partially completed capital schemes recorded as assets under construction at 31 March 2022. £200k relates to NIAS Telephony & ICCS system. £50k for wearing solutions for the Body cameras and £67k for Fleet & 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 2022 or 31 March 2021.

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:	2022 £000s	2021 £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	169	180
Later than 1 year and not later than 5 years	377	407
Later than 5 years	0	0
	546	**587**
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 2022 or 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 2022 (2021: 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 2022 (2021: 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 2022 (2021: 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.

	2022 £000s	2021 £000s
Clinical negligence	55	64
Public liability	10	2
Employers' liability	47	50
Other	0	0
Total	**112**	**116**

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 2022 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.

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 £5,390 (2021: £4,051).

The Interim 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 (2021: £nil).

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 2022 which relates to monies held by the Trust on behalf of patients (2021: £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 2022

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:

	2022 £000s	2021 £000s
HSCB	119,151	115,337
PHA	117	87
SUMDE & NIMDTA	0	0
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	9,744	6,309
Total agreed RRL	**129,012**	**121,733**
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	0
Adjustment for PPE Stock	0	(113)
Adjustment for Research and Development under ESA10	0	0
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	**129,012**	**121,620**

24.2 Capital Resource Limit

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

	2022 £000s	2021 £000s
Gross capital expenditure	9,278	4,665
Less charitable trust fund capital expenditure	0	0
(Receipts from sales of fixed assets)	0	0
Net Capital Expenditure	**9,278**	**4,665**
Capital Resource Limit	9,455	4,668
Adjustment for Research and Development under ESA10	0	0
Overspend / (Underspend) against CRL	**(177)**	**(3)**

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.

	2022 £000s	2021 £000s
Net Expenditure	(128,962)	(121,608)
RRL	129,012	121,620
Surplus / (Deficit) against RRL	50	12
Break Even cumulative position (opening)	930	918
Break Even cumulative position (closing)	980	930

Materiality Test:

	2022 %	2021 %
Break Even in year position as % of RRL	0.04%	0.01%
Break Even cumulative position as % of RRL	0.76%	0.76%

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 2022 is £980k (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 EVENTS AFTER THE REPORTING PERIOD

25.1 Events after the reporting period

There are no events after the reporting period having a material effect on the accounts.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 7 July 2022

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