

Northern Ireland  
Ambulance Service  
Health and Social  
Care Trust



Annual Report and Accounts  
For the year ended 31 March 2015







# Northern Ireland Ambulance Service Health and Social Care Trust

## Annual Report and Accounts

For the year ended 31 March 2015

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, Social Services and Public Safety

on

30th June 2015



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This publication is also available for download from our website at [www.nias.hscni.net](http://www.nias.hscni.net)



# Contents

Chairman and Chief Executive Preface	8
Director's Report	11
Trust Board	13
Audit & Assurance	14
Equality & Goods Relations	15
Strategic Report (Including Management Commentary)	17
Ambulance Response to Unscheduled and Scheduled Calls	17
Developing and Improving Clinical Services	20
Education, Learning and Development & Clinical Supervision	26
Maintaining and Enhancing Infrastructure	26
Information Governance & Management	28
Engaging with our Workforce	29
Listening to and Learning from the Community	33
Business Continuity and Emergency Planning	35
Controls Assurance	37
Environment, Sustainability and Corporate Responsibility	38
Financial Performance	39
Principle Risks and Uncertainties	40
Remuneration Report for the Year Ended 31 March 2015	42
Statement of Accounting Officer Responsibilities	48
Certificates of Director of Finance, Chairman and Chief Executive	49
Annual Governance Statement 2014-15	50
The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly	63
Financial Statements	65
Notes to the Accounts	69



## Purpose . . .

“The Northern Ireland Ambulance Service is highly valued by the people of Northern Ireland. It exists to improve their health and well-being, and applies the highest levels of human knowledge and skill to preserve life, prevent deterioration and promote recovery. The Ambulance Service touches lives at times of basic human need, when care and compassion are what matter most.”

## Mission...

“The Northern Ireland Ambulance Service will provide safe, effective, high-quality, patient-focussed care and services to improve health and well-being by preserving life, preventing deterioration and promoting recovery.”

## Vision...

“Improved health and well-being for the Northern Ireland community through safe, effective, high-quality care and services provided by the Northern Ireland Ambulance Service as an integral part of the whole healthcare system.”

## Values...

Our values provide common ground for cooperation to achieve shared aspirations. In adopting and endorsing these values, the Northern Ireland Ambulance Service commits to “living” those values every day in our engagement with patients, public and colleagues providing healthcare services.

### Respect and Dignity

We value each person as an individual, respect their aspirations and commitments in life, and seek to understand their priorities, needs, abilities and limits. We take what others have to say seriously. We are honest about our point of view and what we can and cannot do.

### Commitment to quality of care

We earn the trust placed in us by insisting on quality and striving to get the basics right every time: safety, confidentiality, professional and managerial integrity, accountability, dependable service and good communication. We welcome feedback, learn from our mistakes and build on our successes.

### Compassion

We respond with humanity and kindness to each person’s pain, distress, anxiety or need. We search for the things we can do, however small, to give comfort and relieve suffering. We find time for those we serve and work alongside. We do not wait to be asked, because we care.

### Improving lives

We strive to improve health and well-being and people’s experiences of the health service. We value excellence and professionalism wherever we find it – in the everyday things that make people’s lives better as much as in clinical practice, service improvements and innovation.

### Working together for patients

We put patients first in everything we do, by reaching out to staff, patients, carers, families, communities, and professionals within and outside the health service. We put the needs of patients and communities before organisational boundaries.

### Everyone counts

We use our resources for the benefit of the whole community, and make sure nobody is excluded or left behind. We accept that some people need more help, that difficult decisions have to be taken – and that when we waste resources we waste others’ opportunities. We recognise that we all have a part to play in making ourselves and our communities healthier.





## Strategic Aims...

**To deliver a safe, high-quality ambulance service** providing emergency and non-emergency clinical care and transportation which is appropriate, accessible, timely and effective.

**To achieve best outcomes for patients** using all resources while ensuring high quality corporate governance, risk management and probity.

**To engage with local communities and their representatives** in addressing issues which affect their health, and participate fully in the development and delivery of responsive integrated services.

## Strategic Objectives...

**Further develop** the service delivery model for scheduled and unscheduled care and transportation to address rural issues and exploit partnership opportunities.

**Review and develop operational systems** and processes to support the service delivery model and provide necessary assurances of appropriateness, accessibility, timeliness and effectiveness.

**Build and maintain a high-performing, appropriately skilled and educated workforce**, suitably equipped and fit for the purpose of delivering safe, high-quality ambulance services.

**Promote and develop an open, transparent and just culture** focussed on patients and patient safety.

**Establish and develop agreed outcome-based, clinical and non-clinical, quality indicators** for patients to identify opportunities to improve outcomes for patients and pursue the resources and processes necessary to deliver better outcomes.

**Review existing resources** and ensure resource utilisation is aligned with delivery of agreed outcome-based quality indicators for patients and high quality corporate governance, risk management and probity.

**Establish processes, built around our Patient and Public Involvement (PPI) strategy**, to enable effective communication and engagement with all our communities and their representatives.

**Use those PPI processes to clarify the ambulance role, function and resource with the community** and agencies responsible for setting policy and commissioning ambulance services, and test this against their perceived/assessed needs and expectations.

**Work with all stakeholders**, in particular regional and local commissioners and other providers of health and social care services, to establish processes to enable and support full participation of the ambulance service in the development and delivery of responsive integrated health services.



The Trust was represented at both the Belfast and Foyle Pride events in 2014.



# Chairman and Chief Executive

## Preface



In this Annual Report we again emphasise and highlight the purpose, mission, vision and values of the Northern Ireland Ambulance Service. These are very important and powerful statements which direct our actions and intentions. At the core of what we do is a simple and profound challenge...“ to preserve life, prevent deterioration and promote recovery”.

We continue to highlight within this report the financial constraints within which we operate. Investment in ambulance services in Northern Ireland is among the lowest in the UK (Northern Ireland spends less than ten pence per person per day on the ambulance service). While this clearly does not reflect the value which the Northern Ireland community place on their ambulance service, it is one indication of the priority placed on our collective health and well-being. As we move deeper into a difficult financial environment, we will have even more cause to consider the value we place on our ambulance service and the investment we wish to make in pre-hospital care, particularly in the context of the implementation of Transforming Your Care.

The Northern Ireland Ambulance Service has achieved a great deal in recent years which provides a strong stable platform on which to build the Service to meet the challenges we face. NIAS has changed greatly from the organisation of five or ten years ago. We have invested heavily in

our ambulance personnel by bringing in new staff, increasing the number of paramedics we employ and training them in new clinical skills and interventions. Ambulance vehicles are equipped with the best clinical and technology systems to improve the care we provide to patients. We continue to invest in our capacity to take 999 calls, establish the clinical urgency of the call and quickly dispatch an appropriate ambulance resource to respond. Operating from a single emergency Control Centre for the whole of Northern Ireland means that these benefits are felt by all equally and the recent investments in mobile technology ensure that the location of ambulances are clearly presented to the Control Centre officers at all times. The securing of DHSSPS capital resource funds has supported ambulance fleet upgrade by replacing ageing vehicles on a regular basis over the years with new purpose built state of the art ambulances and rapid response cars.

The timeliness of response is a key measure of performance for any organisation, particularly so for an emergency ambulance service. It does not provide the full picture and speed must be supported by ensuring responders are suitably equipped and trained. We acknowledge, with regret, our inability to achieve the targets set in regard to providing a sub 8 minute response to 72.5% of Category A calls. However, increasing demand for emergency response has impacted heavily on our capacity to respond promptly. We





delivered a sub 8 minute response to these life threatening calls in 57.7% of cases throughout Northern Ireland in 2014-15. We are absolutely committed to seeking to improve the speed of our response to the most clinically urgent patients while providing timely and appropriate services, including alternatives to hospital attendance, to those whose need is less immediate. We will continue to review our systems and processes to identify additional measures to improve the speed and quality of our response to those who require our services, with a particular emphasis on those most in need.

We have faced significant industrial relations issues and challenges during 2014-15 including a vote of no confidence, staff shortages over the summer period and action up to and including the withdrawal of labour. A crisis was averted in March 2015 by the declaration of a Major Incident related to the real threat of loss of ambulance cover throughout Northern Ireland. We continue to work with trade union colleagues and our staff to address those issues where we have the capacity to make changes, and to highlight to DHSSPS wider regional/national concerns in areas such as pensions and pay. The industrial relations position remains challenging but we will continue to engage and work with trade unions to enable ambulance personnel to express their right to support and participate in industrial action in a way which does not compromise or threaten public safety and patient outcomes.

The whole healthcare system has changed greatly, particularly the configuration of hospitals and acute services. The Ambulance Service has engaged directly and positively with other providers, commissioners and the Department of Health to ensure that the consequences of these changes have been recognised and taken account of. This has resulted in investment which has increased ambulance cover in affected areas and

we have also increased the number of our ambulance response bases in operation. We were pleased this year to receive confirmation of recurrent funding in respect of some of these changes which allowed us to fill posts on a permanent rather than temporary basis.

Expenditure on ambulance services this year was of the order of £62m (including non-cash items). We have deployed our finances to support change and consolidate service delivery. We have also reduced expenditure in key areas over the period to create greater efficiency and secure value for money. We will continue to critically review our expenditure to drive further efficiencies which we hope will continue to be used to improve patient care. In an uncertain and volatile economic environment the need to choose wisely is greater than ever.

The report which follows describes what we have done this year in pursuit of our aims. Key themes come to the fore - safety; high quality services; value for money and probity; investing in the present to secure the future; and dealing with the unexpected as well as the norm. The report highlights the positive difference we can make and the value attached to our efforts by patients and carers. Looking ahead it is clear that the near future offers no indication of respite from the challenges we face, particularly increasing demand, rising expectations, and less funding. The clear signal in Transforming Your Care that the ambulance service has a continuing and pivotal role to play in future service delivery is welcomed, but we must press continually for its realisation. We are keen to play a full and influential role in both shaping and delivering healthcare in the future. We recognise the necessity to address immediate pressures and challenges such as timely response, ambulance turnaround at hospital, staff issues around meal break management, accessing leave entitlement, finish



times and grading resolution, achieving financial balance with sound procurement processes and prompt payment. We are absolutely committed to working with all parties and stakeholders to address these issues from a patient-centred perspective focused on the provision of safe, effective, high-quality care within available resources.

A failure to make sufficient financial provision for demand growth places an increased burden on existing resources. In an environment where finances are fixed or falling and demand for the service is increasing, quality is compromised, as manifested in longer times to respond to calls and more frequent instances of ambulance non-availability at times of peak pressure. NIAS will continue to provide a clinically safe service in that ambulance personnel will be trained and equipped to provide safe care and our systems and procedures will be geared toward providing timely, safe and appropriate response to those in need with the highest priority attached to the most clinically urgent cases. However, growth in demand which is not matched by additional ambulance resources to meet that demand reduces our capacity to respond promptly to requests for assistance. This continual narrowing of the gap between supply of ambulances and demand for ambulances reduces, in particular, our capacity to deal with surges in demand such as Emergency Department (ED) congestion, Major Incidents, etc, all of which in turn restricts our capacity to respond promptly to emergency and non-emergency calls.

Ambulance personnel directly providing the Ambulance Service have greatest impact on those who receive that service and the outcomes they ultimately experience. Our staff operate in difficult conditions at all hours of the day or night to provide ambulance care and transportation to the people of Northern Ireland and are highly

regarded as a result. Through this report we pay tribute to their commitment and dedication and their application of clinical and non-clinical skills to meet, and often exceed, the needs and expectations of their patients. We hope that, you, the reader, will be better able to judge our performance as an ambulance service through this report. We hope, also, that you will approve of, and appreciate our efforts to provide safe, high quality ambulance services to meet the needs and expectations of the people of Northern Ireland.

Mr P Archer  
Chairman  
12 June 2015

Mr Liam McIvor  
Chief Executive  
12 June 2015



# Directors' Report

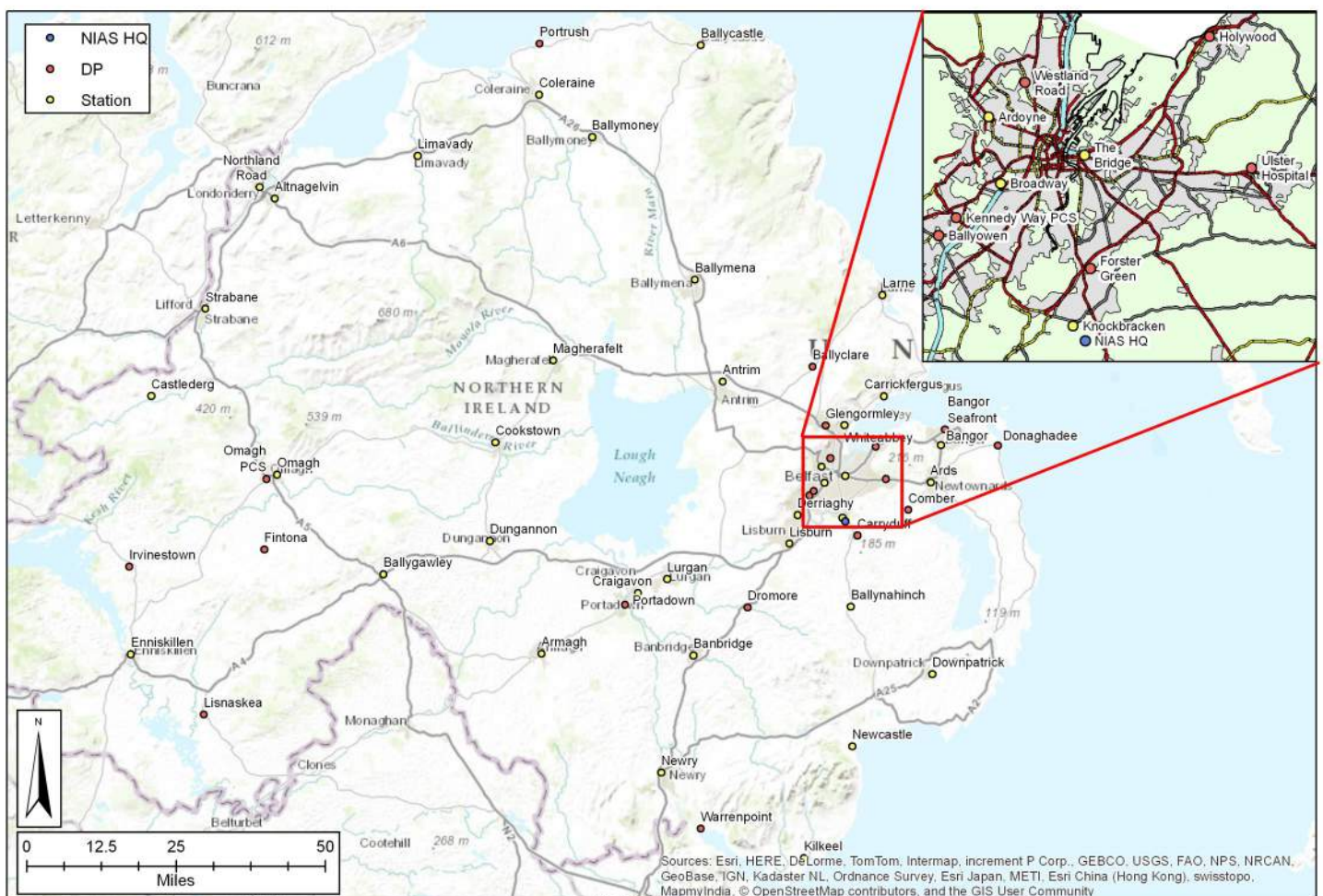
The Northern Ireland Ambulance Service (NIAS) was established by the Northern Ireland Ambulance Service Health and Social Services Trust (Establishment) Order (Northern Ireland) 1995 as amended by the Health and Social Services Trusts (Establishment) (Amendment) Order (Northern Ireland) 2008 and the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

NIAS responds to the needs of a population in Northern Ireland in excess of 1.8 million people in the pre-hospital environment. It directly employs in excess of 1,100 staff, across 59 ambulance stations/deployment points, two Ambulance Control Centres (Emergency and Non-Emergency),

a Regional Education & Training Centre and Headquarters. NIAS has an operational area of approximately 5,450 square miles, serviced by a fleet of 313 ambulance vehicles. We provide ambulance care, treatment and transportation services to the people of Northern Ireland twenty four hours per day, seven days per week, and three hundred and sixty five days per year

## The principal ambulance services we provide are:

- ◇ **Emergency response to patients with sudden illness and injury.** In addition to providing timely ambulance response and transportation to hospital we offer clinical triage and advice to non-emergency callers and offer alternatives to hospital attendance and emergency ambulance response.





- ◇ **Non-emergency patient care and transportation.** The journeys undertaken cover admissions, hospital outpatient appointments, discharges and inter-hospital transfers and we seek to prioritise on the basis of clinical condition with high priority accorded to cancer, renal and terminally-ill patients.
- ◇ **Specialised health transport services.** We liaise directly with clinical professionals in N Ireland and beyond in an effort to ensure seamless movement of patients with specialist health needs such as organ transplant and access to critical/intensive care facilities.
- ◇ **Education and training of ambulance professionals.** We have sole responsibility for the recruitment and training of ambulance professionals up to and including Health and Care Professions Council (HCPC) registered paramedics in N Ireland.
- ◇ **Co-ordination of planning for major events and response to mass casualty incidents and disasters.** We have a defined role to play in the assessment of major events and in co-ordinating the health response to major incidents.
- ◇ **Community engagement and education.** We seek through engagement with the public and specifically our community education programme to raise awareness of the role we play in society, ensure that our service is recognised and valued, and support and educate the public on how they can access and use the service effectively. In addition, we seek to build and maintain confidence in the ambulance service.



NIAS staff regularly participate in staged RTC events to highlight the dangers faced by road users.



NIAS responded to a potential major incident on Strangford Lough when young sailors were hit by a freak wave.



# Trust Board

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

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

NIAS Trust Board undertook an annual Governance assessment to test structures and processes based on DHSSPS audit tool. This will be subject to formal review to provide further assurance.

## Membership of Trust Board and Committees & Record of Attendance of Members

Member	Designation	Trust Board	Audit Committee	Assurance Committee	Remuneration Committee
Mr Paul Archer	Chairman	7 out of 7	*	* 2 out of 3	3 out of 3
Professor Mary Hanratty, CBE	Non-Executive Director	6 out of 7	4 out of 4	3 out of 3	*
Mr Norman McKinley	Non-Executive Director	4 out of 7	3 out of 4	3 out of 3	*
**Ms Angela Paisley	Non-Executive Director	6 out of 6	3 out of 3	2 out of 2	*
Dr James Livingstone	Non-Executive Director (from Nov 2012)	6 out of 7	*	3 out of 3	3 out of 3
***Mr Robin Mullan	Non-Executive Director (from Dec 2012)	0 out of 0	*	0 out of 0	0 out of 0
Mr Liam McIvor	Chief Executive	7 out of 7	* 3 out of 4	* 2 out of 3	*
Mr Brian McNeill	Director of Operations	7 out of 7	*	* 3 out of 3	*
Dr David McManus	Medical Director	6 out of 7	*	* 2 out of 3	*
Mrs Sharon McCue	Director of Finance and Information Communications Technology	6 out of 7	* 4 out of 4	* 3 out of 3	*
Ms Roisin O'Hara	Director of Human Resources & Corporate Services	7 out of 7	*	* 3 out of 3	*

\*Not a Committee member – In attendance only as required.

\*\* Term ended 30 November 2014

\*\*\* Resigned 30 April 2014





## Audit & Assurance

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

The responsibility for audit of the Trust rests with the Northern Ireland Audit Office. The accounts include a non-cash charge of £24,900 (2014: £23,270) for the statutory audit of the 2014-15 annual accounts (Public and Charitable Funds). In addition to this amount, during the year the Trust received services from the Northern Ireland Audit Office to the value of £1,173 (2014:£nil). This was in respect of fees for the National Fraud Initiative 2014-15 exercise. No other audit or non-audit services were provided to the Trust in 2014-15. 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 taken steps as directors in order to make themselves aware of any relevant audit information and to ensure that auditors are aware of that information.
- ◆ The Chief Executive and relevant committees have confirmed that the Trust's auditors have been made aware of any relevant audit information available.

The Trust is not aware of any significant personal data related incidents during 2014-15.

A Governance Statement is included as part of the full accounts which are also available on request from the Director of Finance at The Northern Ireland Ambulance Service, Knockbracken Healthcare Park, Saintfield Road, Belfast, BT8 8SG and the annual report and accounts will also be made available on the Trust website

[www.nias.hscni.net](http://www.nias.hscni.net)



NIAS was represented at a Disability Exhibition in Kings Hall, Belfast, by Glenn O'Rorke (CSO) and John Gow (Equality and PPI Officer).



## Equality, Good Relations and Human Rights

The Northern Ireland Ambulance Service is committed to the promotion of equality of opportunity and good relations in fulfilment of its duties under Section 75 of the Northern Ireland Act 1998 and other equality legislation. The Trust continues to discharge these duties through implementation of its Equality Scheme which includes working with trade union colleagues, other HSC organisations, emergency services and Section 75 representative groups. During 2014-15 NIAS, in partnership with other HSC Trusts, undertook a programme of engagement and consultation with Section 75 representative groups in respect of an updated Equality Scheme, Action Based Plan and Disability Action Plan. Final versions of these have now been published and are available on the Trust's website ([www.nias.hscni.net](http://www.nias.hscni.net)).

The Trust has continued to screen policies to assess their likely impact on equality of opportunity and good relations in accordance with our Equality Scheme and guidance from the Equality Commission. Quarterly reports of policies screened during the period are published on the Trust's website.

In compliance with Section 49A of the Disability Discrimination Act 1995 (DDA 1995) (as amended by Article 5 of the Disability Discrimination (Northern Ireland) Order 2006), the Trust's Disability Action Plan outlines our plans to promote positive attitudes towards disabled

people and involve disabled people in public life. The Trust is involved in regional work streams with other Health and Social Care Trusts and representative groups from the disability sector to implement these duties and continues to engage with these and the Equality Commission in respect of the further development of work in this area. In addition the Trust is fully committed to complying with its duties under the Disability Discrimination Act. The Trust participated in the Northern Ireland Human Rights Commission's Public Inquiry into Emergency Healthcare. Whilst the primary focus of this inquiry related to Emergency Departments, the Trust was happy to participate in the submission of evidence and public hearings in order to provide an ambulance perspective.

As in previous years the Trust continues to attract interest from print and broadcast media. Robust procedures are in place to manage interaction with the media. During 2014-15 the Trust responded promptly to requests for information from the media. The continued use of Social Media by the Trust has impacted with an increase in media enquiries received in response to social media messages sent by the Trust. Social Media interest in the Trust continues to grow with ever increasing numbers of followers on Facebook and Twitter. The Trust recognises Social Media as an important channel of communication with service users and the wider community to improve the profile of NIAS and our work and will seek to remain abreast of developments.



In order to deliver on its Corporate (Social) Responsibility agenda the Trust has continued to work in collaboration with Business in The Community. The key themes of our Corporate Responsibility agenda are “Planet, People and Place” whereby we seek to reduce our impact on the environment; prioritise the value we place on our employees by making their health and well being a priority while developing them to their full potential; and also seek to increase links with local communities within which we operate. Activity in

this area over the past year has provided a platform for us to continue progress in each of these three key areas and we will work to improve the profile of these work streams.

Mr Liam McIvor  
Chief Executive  
12 June 2015



Administrative staff from Operations and RMC spent a day in May tidying up the gardens at the Children's Hospice as part of a Cares challenge.





# Strategic Report

## (Including Management Commentary)

### Ambulance Response to Unscheduled and Scheduled Calls

A key goal for any ambulance service is to provide a timely response to those who request assistance. We all know and recognise however that of all the 999 calls received only a proportion are actually clinically urgent and many 999 calls are neither urgent or potentially life-threatening. Our challenge therefore is to quickly identify those calls which are potentially life threatening and afford them the highest priority in terms of speed of response while also giving due consideration and priority to a timely and appropriate response

to the rest of the calls which are not life threatening. To this end we differentiate between 999 calls which are potentially life-threatening (Category A) and those which are not.

NIAS response performance to Category A, potentially life-threatening 999 calls is subject to scrutiny against targets established by the Health Minister, through DHSSPS and the Health and Social Care Board (HSCB). NIAS performance against targets in Northern Ireland, measured and reported at Local Commissioning Group (LCG) level, and growth in demand for ambulance response are illustrated in the tables below.

% < 8 mins	Response Performance Category A “potentially life-threatening” 999 calls with a sub-8 minute response							
Location	2014-15		2013-14	2012-13	2011-12	2010-11	2009-10	2008-09
	Target	Actual	Actual	Actual	Actual	Actual	Actual	Actual
N Ireland	72.5%	57.7%	67.6%	68.3%	72.7%	69.7%	71.5%	67.5%
Belfast	67.5%	68.9%	81.1%	81.7%	87.2%	83.6%	85.6%	83.9%
North	67.5%	51.8%	59.9%	61.3%	64.3%	62.2%	62.7%	56.8%
South East	67.5%	52.5%	62.3%	62.3%	68.0%	68.2%	68.7%	65.3%
South	67.5%	52.5%	62.7%	63.1%	67.7%	62.8%	65.3%	59.1%
West	67.5%	59.9%	66.6%	66.7%	70.0%	64.9%	68.7%	63.6%

Cat A Call Volume	Category A “potentially life-threatening” 999 calls			
	2014-15	2013-14	2009-10	% Growth since 2009-10
	Actual	Actual	Actual	
N Ireland	60,993	54,705	47,804	27.6%
Belfast	15,511	14,583	12,855	20.7%
North	14,003	11,919	11,657	20.1%
South East	10,661	9,389	7,921	34.6%
South	10,773	9,754	7,734	39.3%
West	10,045	9,060	7,637	31.5%

A&E Call Volume	999 and Urgent Calls			
	2014-15	2013-14	2009-10	% Growth since 2009-10
	Actual	Actual	Actual	
N Ireland	199,252	190,491	166,826	19.4%
Belfast	52,808	49,790	43,186	22.3%
North	46,418	44,774	42,490	9.3%
South East	35,882	33,958	30,303	18.4%
South	34,275	32,814	27,224	25.9%
West	29,869	29,605	23,623	26.4%

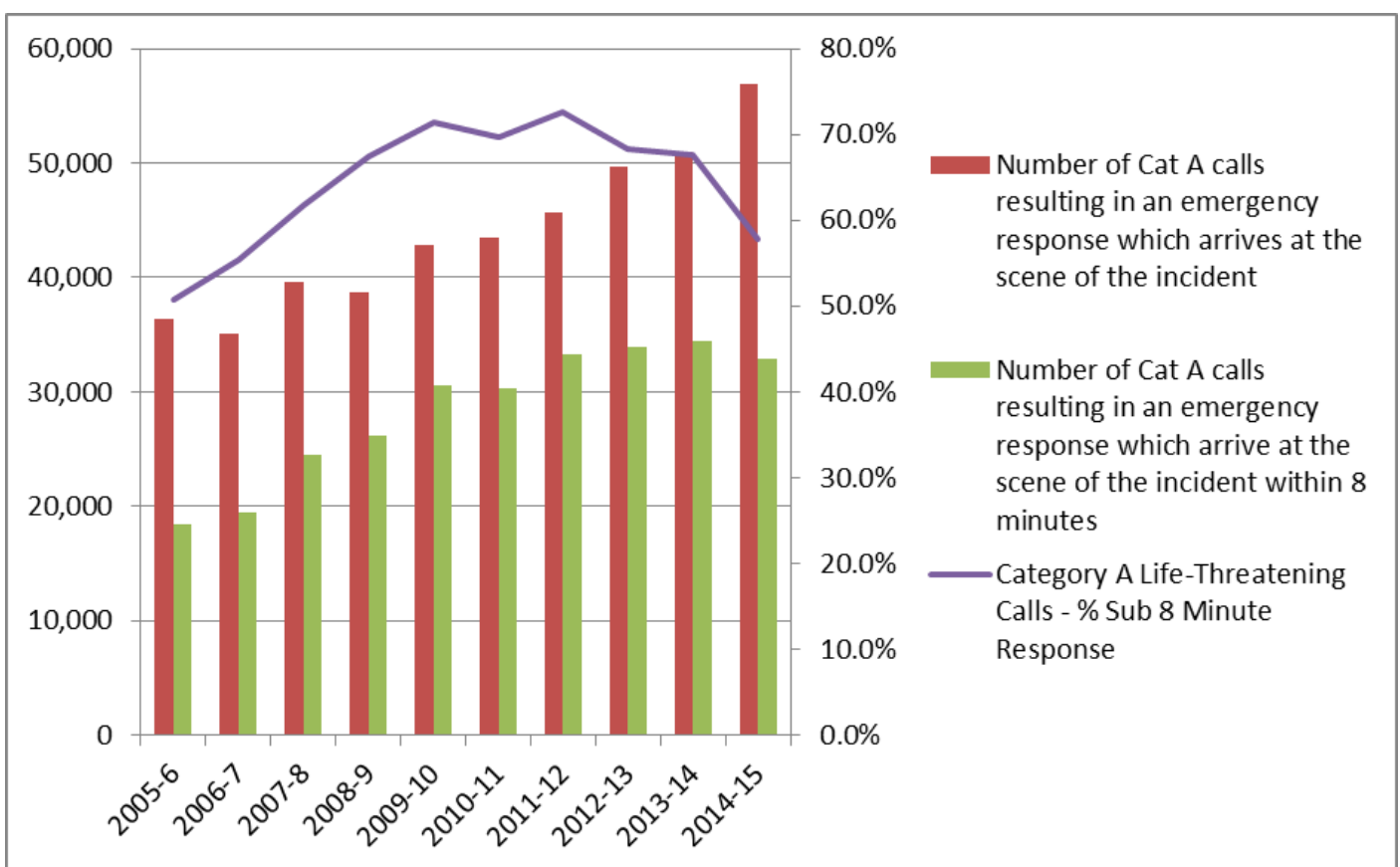


This has been a very challenging year for NIAS. We have worked hard over recent years to improve our response to Category A 999 calls, and in 2011-12 we exceeded the target set. Regrettably, however, we have not been able to sustain that high level percentage performance of life-threatening calls responded to in less than eight minutes during 2014-15 due to the pressures on the unscheduled healthcare system in general and the ambulance service in particular.

During 2014-15 NIAS experienced an increase in emergency/urgent calls received of 4.6% (8,761 calls), resulting in our dealing with an average of 545 emergency/urgent calls per day. Overall there was a decrease of 1.5% in ambulance journeys undertaken as we transported 362,809 patients (equivalent to one person in five of the population of Northern Ireland). This is an indication of our

success in relation to offering and providing alternatives to patients which enable them to avoid emergency department attendance. The full impact is masked by the overall demand growth referenced previously. The changes to the configuration of acute services over the years, with the closure of emergency units and the changes to location of some specialist services, means that these patients are also spending more time in ambulances in the care of ambulance professionals as a direct result of the longer journeys required. The call volume increase was absorbed, as in previous years, without additional investment, an issue which we wish to tackle and address with HSCB commissioners for 2015-16 and beyond.

For the first time this year we saw a decrease in the absolute number of Category A calls







responded to within 8 minutes, responding to 1,560 (4.5%) less calls within 8 minutes during 2014-15 than in the previous year. However, we experienced an overall increase in demand for response to Category A calls of 11.5%, (an additional 6,288 calls) which reduced our capacity to provide timely response. This translated into our responding to 57.7% of all Category A calls within 8 minutes, which was a reduction of 9.9% from last year.

There has been a 11.5% increase in the number of category A calls recorded this year and we have not been able to absorb this growth and sustain ambulance response within 8 minutes. A key factor impacting on Category A performance this year was a revision to the management of Health Care Professional (HCP) calls from general practice, district nurses et cetera. NIAS identified concerns in relation to the relative prioritisation of these calls against low acuity 999 calls, and changes were made to address these concerns. One consequence of the change was an increase in the volume of calls being classified as category A, the highest priority response.

In addition to the increase in activity, emergency department congestion is still resulting in ambulance response capacity being lost. Despite some improvement in ambulance turnaround times, turnaround times for ambulances at hospitals and longer journey times as patients in ambulances are diverted past the nearest hospital to one appropriate to deal with their need are presenting as significant issues in relation to Category A performance and staff management. Extended turnaround times reduce our capacity to manage rest periods/meal breaks effectively, and impact negatively on staff shift finish times. We are working with the whole of the healthcare system to resolve these complex issues to ensure that ambulances are available to provide more timely response and transportation for patients in

the community rather than being delayed at hospital or on their way to hospital. A key initiative in this regard is the HSCB support for the appointment of Hospital Ambulance Liaison Officers at RVH, Ulster, Craigavon and Antrim Emergency Departments to assist with patient flow and reduce ambulance turnaround times. This development has been particularly well-received at hospital level and strengthens the interface between ambulance and hospital services, and we hope that it will be translated into recurrent funding to support permanent appointments.

We continue to make a major contribution to the ongoing management of acute service change, particularly in relation to emergency department closures both temporary and permanent, such as that at Belfast City Hospital. This contribution has been recognised and commended by our partners in the process such as HSCB.

The Patient Care Service undertook 198,276 patient Journeys of which 111,868 were provided by the Patient Care Service and 86,408 by our Voluntary Car Service. Each of these journeys were taken and planned by our Non-Emergency Control Room based at our Altnagelvin Control Centre. Our Ambulance Care Attendants in the Patient Care Service have responded and adapted to these changes in the patient profile.

A particular concern is that the commissioning process has been unable to make sufficient provision for funding annual growth in demand for ambulance service response and transportation. Demand growth has been a feature of normal business for NIAS and all other UK ambulance services over many years and, with an ageing population and greater social isolation alongside other factors, shows no sign of abating in the near future. Comparing 2014-15 outturn with 2005-06 outturn illustrates this with 81% increase in



emergency calls, 97% increase in emergency responses, and 100% increase in response within 8 minutes. In recent years, while demand continues to increase, the absolute number of calls responded to within 8 minutes remains relatively constant while the proportion of calls responded to within 8 minutes has fallen. It is worth noting that demand for emergency ambulance response and transportation has increased by 35% since 2011-12, which would equate to an increase of 5 Emergency Ambulances and 3 Rapid Response Paramedics if funding were applied pro-rata.

A failure to make financial provision for demand growth places an increased burden on existing resources. In an environment where finances are fixed or falling and demand for the service is increasing, quality is compromised, as manifested in longer times to respond to calls and more frequent instances of ambulance non-availability at times of peak pressure. NIAS will continue to provide a clinically safe service in that ambulance personnel will be trained and equipped to provide safe care and our systems and procedures will be geared toward providing timely, safe and appropriate response to those in need with the highest priority attached to the most clinically urgent cases. However, growth in demand which is not matched by additional ambulance resources to meet that demand reduces our capacity to respond promptly to requests for assistance. This continual narrowing of the gap between supply of ambulances and demand for ambulances reduces, in particular, our capacity to deal with surges in demand such as ED congestion, Major Incidents, etc, all of which in turn restricts our capacity to respond promptly to emergency and non-emergency calls.

## Developing and Improving Clinical Services

In keeping with our statutory duty of quality in respect of the services we deliver NIAS continues to invest in our staff and equipment to provide high quality clinical care to the people of Northern Ireland. In line with the aspirations and recommendations of Transforming Your Care implementation, NIAS has pursued a Modernisation programme designed to offer and provide appropriate alternatives to hospital attendance and ambulance transportation, contributing to improved care for patients close to home. NIAS is working closely with other Trusts and Integrated Care Partnerships on the development of Appropriate Care Pathways.

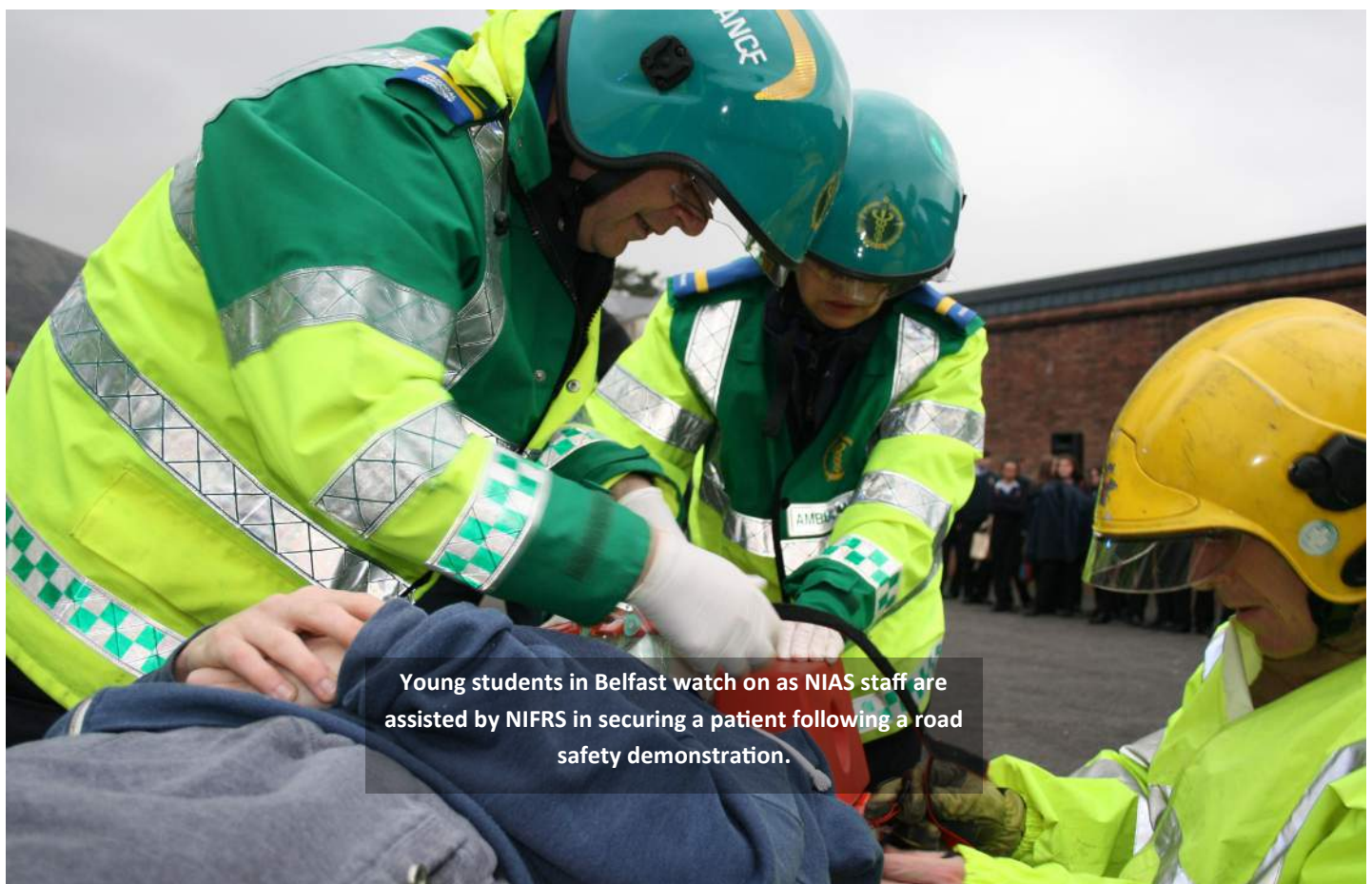
A “treat and leave” protocol relating to Diabetic hypoglycaemia is in place. This protocol and associated activity data was presented by the Medical Director to lead diabetologists and specialist nurses from the five acute Trusts to facilitate development of a regional “treat and refer” protocol which was implemented in July 2014. Initial activity and outcome data was reviewed by the regional group in September 2014. Activity has been low but outcomes positive. Currently three of the five other HSC Trusts have activated the referral pathway since September 2014. Further meetings with all of the Trusts have taken place and the next regional group meeting is scheduled for Q2 2015-16. Activity in relation to the referral pathway continues to increase as monitoring continues.

A pilot of a “treat and refer” protocol for falls occurring in the elderly population in the SHSCT area is ongoing. Further work is being undertaken with NIAS staff, NIAS clinical support team and SHSCT to improve compliance and outcomes. A further formal review of the falls protocol was undertaken with the SHSCT in September 2014



and a number of amendments proposed. A revised protocol has now been developed for potential implementation regionally. Discussions have commenced with a number of other acute Trusts regarding the regional roll-out of the pilot and plans are in place for rollout of the pathway in two other Trust areas. Working with the other Trusts as of Q3 2014-15 NIAS operational staff can now refer and convey appropriate patients for treatment at Minor Injury Units across N.I. NIAS paramedics now have the facility to directly refer and convey frail elderly patients to a specialist Frail Elderly Assessment Unit in the Belfast City Hospital as an alternative to attendance at the Emergency Department at RVH. This is a very significant development and very positive feedback has been received from the Belfast Trust. A procedure for the referral of appropriate frail elderly patients by ambulance staff for rapid assessment and treatment at home by a specialist team in SHSCT commenced as a pilot in Q4 2014-15.

From Q4 2014-15 NIAS operational staff can now refer patients with palliative care needs straight to rapid response nursing provided either by Marie Curie or the local HSC Trust depending on Trust area. Feedback has already been very positive with a range of patients able, with support from the appropriate palliative services, to die at home. A number of other Appropriate Care pathways such as “treat and leave” and “see and refer” referral protocols have been developed for a range of other conditions as part of implementation of TYC and discussion is ongoing with other stakeholders for implementation of these on a phased basis during 2015-16. Engagement is still ongoing with other agencies both at a regional and a local level in regard to the development of protocols for a range of other conditions, for example mental health, social services, GP Out of Hours, frequent callers and COPD. Progress in these areas was initially slow due to the degree of engagement by other providers and agencies, but this has significantly improved during the year.

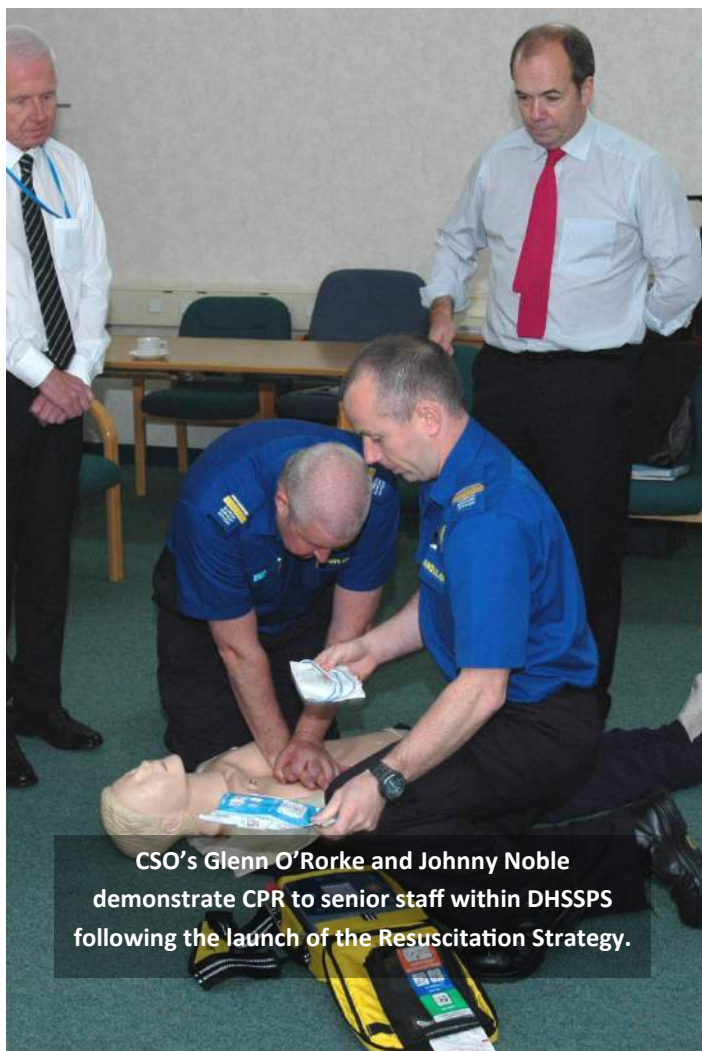


Young students in Belfast watch on as NIAS staff are assisted by NIFRS in securing a patient following a road safety demonstration.





Work has commenced and is ongoing as part of TYC on the development of a clinical support desk for 999 Category C calls to enhance clinical triage and proactive call-back to avoid unnecessary and inappropriate ambulance responses and hospital attendance. A pilot of the clinical support desk is anticipated in Q2 of 2015-16. A Trust policy on appropriate referral and transport of patients has been passed by Trust Board to further support this initiative and the implementation of the Appropriate Care Pathways.



CSO's Glenn O'Rorke and Johnny Noble demonstrate CPR to senior staff within DHSSPS following the launch of the Resuscitation Strategy.

A Regional Community Resuscitation Strategy was formally launched by the Minister on 2 July 2014. NIAS was tasked with taking forward a Regional Implementation Group to establish appropriate structures and processes to engage with stakeholders including organisations in the private, public and voluntary & community sectors to enable the effective and timely delivery of the

Strategy. As part of the Strategy implementation, NIAS has been asked to lead on introduction of a team of Community Resuscitation Development Officers by HSCB. An investment proposal for this was submitted to PHA in December 2014 and confirmation of funding or otherwise is currently awaited. The current lack of confirmation of funding has constrained a number of ongoing CPR training initiatives particularly in schools. NIAS continues to engage with a number of community first responder schemes, predominantly in rural areas. This work will be incorporated into the implementation of the Community Resuscitation Strategy including developments in improved access by the community to automatic external defibrillators and uptake of training in CPR. Following a period of development and training in liaison with NIAS, two further community first responder schemes in the Western area went live in December 2014. Further expressions of interest have been received by another two potential responder schemes with whom NIAS is currently engaged. NIAS is also engaged with British Red Cross regarding a project to provide AEDs in disused telephone kiosks in rural areas such as Fermanagh. One of the defibrillators has been commissioned in Kesh and a public access defibrillator has been commissioned in the city of Derry in co-operation with NIAS. NIAS is collaborating with British Heart Foundation and the University of Ulster in relation to a mapping system for use in Ambulance Control regarding the location of automatic defibrillators.

Timely and effective monitoring of clinical quality would be significantly enhanced through the introduction of an electronic clinical record and funding for the development of an appropriate business case for this was obtained from the Regional ICT Board. Clinical Performance will now be included in a Trust Annual Quality Report from 2014 as part of the Regional Quality 2020 Initiative.



NIAS is represented at the Regional Safety Forum and has identified a number of areas for joint co-operation and development. These include:

- ◇ the benchmarking of clinical performance indicators;
- ◇ regional application of falls protocol following pilot in SHSCT;
- ◇ nursing home collaborative, specifically ambulance transfers;
- ◇ the inclusion of physiological early warning scores in review of Patient Report Form;
- ◇ potential participation in quality and safety training for Trust Boards;
- ◇ spinal immobilisation protocols;
- ◇ pre-alert and patient handover in Emergency Departments.

NIAS presentation of proposals for regional spinal immobilisation protocols, pre-arrival alerts and formal patient handover to the Regional Emergency Department Advisory Group scheduled for Q1/Q2 2014-15 regrettably was postponed due to ongoing pressures in Emergency Departments (EDs).

Patient outcome and clinical quality performance measures for NIAS in relation to out of hospital cardiac arrest and the management of stroke have been agreed by DHSSPS and initial reports on these measures have been presented to Trust Board as part of the Performance Report. A number of other clinical quality performance measures are currently being discussed with DHSSPS including ST Segment Myocardial Infarction (STEMI) and diabetes.

NIAS in collaboration with the Scottish Ambulance Service undertook a study of syringe labelling for a number of drugs used by paramedics. It is anticipated that syringe labelling will be formally introduced in both Services as a result of the study, the findings of which have been submitted to the Patient Safety Forum for potential recognition, as well as National Ambulance Service Medical Directors (NASMeD) and Joint Royal



Following feedback from patients indicating that staff throughout HSC should make more of an effort to introduce themselves, ACA Alison O'Brien fronted the NIAS campaign to deliver this simple change.

College Ambulance Liaison Committee (JRCALC) for potential implementation nationally.

The Trust's first Annual Quality Report as part of Quality 2020 was completed in October 2014 and published and presented to Trust Board in November 2014 as part of World Quality Week. Further meetings with DHSSPS have been arranged for March 2015 to confirm requirements for the 2014-15 Annual Quality Report which will be completed in September 2015 and published in November 2015.

NIAS continues to participate in Regional Quality 2020 Implementation Team and is represented on a further two Quality 2020 task groups. NIAS was to participate in a regional Quality 2020 workshop in March 2015 and present a number of examples of implementation of elements of Quality 2020 but this has now been postponed to allow





consideration and presentation of the implications of the Donaldson Review and recommendations.

An action plan for Francis Report recommendations insofar as relevant to NIAS has been developed and updates provided to Assurance Committee. Regular reports on SAIs involving NIAS, Coroner's Rule 43 reports, Coroner's letters, medical device alerts, regional quality and learning letters, medicines alerts are provided to Assurance Committee. NIAS participates in regular meetings with the Northern Ireland NICE (National Institute for Health and care Excellence) facilitator and systems are in place for dissemination of relevant NICE guidelines. NIAS Medical Director attends meetings of JRCALC which develop and review national UK Ambulance Services Clinical Practice Guidelines.

NIAS participated in a review of safety and quality by Sir Liam Donaldson (The Donaldson Review) during a planned visit to the Trust on 25 November 2014. NIAS has been mentioned within the final report including current pressures being experienced by the Trust and the importance of the expanded role of paramedics within the HSC.

Regular reports on complaints, compliments, adverse incidents including SAIs involving NIAS, Coroner's reports, medication and device alerts are provided to Assurance Committee and Trust Board. Systems are in place to collate and disseminate learning from relevant NICE guidelines, Safety & Quality Learning Letters, etc.

A proposal to develop an oversight group is being established, incorporating representation from all Trust directorates to co-ordinate and oversee learning within Trust from all sources such as reports, complaints, incidents, litigation etc. Learning outcomes from adverse incidents are presented quarterly by the Risk Manager to the Senior Executive Management Team. NIAS is

participating in an increasing number of Significant Event Audits with other HSC Trusts. Further measures are being developed within the Trust to consolidate and monitor learning from the various sources mentioned above.

NIAS continues to fully participate in the development and delivery of a regional primary Percutaneous Coronary Intervention (pPCI) service, on a 24/7 basis with the provision of pPCI in Belfast being extended to the whole of Northern Ireland during the year. NIAS now facilitates the direct admission by ambulance of patients with STEMI to the cardiac catheterisation laboratory at the Royal Victoria Hospital and Altnagelvin Hospital following transmission of the 12-lead ECG and clinical details to the receiving hospital. This has been very successful with several hundred patients being successfully treated with primary PCI having been transferred directly for this procedure by ambulance. Direct ambulance admissions represent 59% of the total admissions for pPCI in Belfast and over 60% of those patients on whom pPCI was carried out were directly admitted by ambulance. NIAS is fully engaged in the regional group overseeing this process and relevant protocols, training and monitoring tools have been developed.

Audit of Out of Hospital Cardiac Arrest within NIAS has shown a significant improvement in overall rates of return of spontaneous circulation following intervention from 11.8% to 22%. In recent years the rate of return of circulation in the so-called Utstein comparator group who suffer a witnessed cardiac arrest and who are amenable to defibrillation has risen to over 36% which compares favourably with most other UK Ambulance Services.

The Clinical Support Officers provide ongoing monitoring from Patient Report Form audits, to focus and educate staff on areas for improvement in the treatment and management of these



conditions by NIAS staff, ensuring a high level of compliance with clinical protocols. NIAS continues to support and participate in the work to establish a Regional Managed Clinical Network for Major Trauma and a Regional Trauma Audit.

The Clinical Training Team continue to assist in the monitoring and reporting of performance in relation to standards of Healthcare Acquired Infections to Trust Board, through a number of audits of compliance with the Trust's infection prevention and control policies and procedures in particular in relation to hand hygiene. These continue to show a high degree of compliance but have also highlighted a number of areas that required increased awareness and improvement. During the year the Trust's Infection Prevention & Control Group has continued to monitor key performance indicators in relation to infection prevention & control including compliance with infection control procedures, compliance with clinical waste policy, decontamination of vehicles

and equipment, vehicle and station cleanliness and compliance with the controls assurance standard.

No Healthcare Acquired Infections arising within the Trust were identified during the year and the Trust remains substantively compliant with the relevant controls assurance standard. During the year NIAS continued to engage with the Regional Quality & Inspection Authority (RQIA) in relation to their involvement in the independent review of the Trust's infection prevention and control audits. Progress against the recommendations of the Final Report of the Independent Review of Incidents of Pseudomonas Aeruginosa Infection in Neonatal Units in Northern Ireland, insofar as they are relevant to NIAS, has been regularly monitored and reported to both the Trust's Assurance Committee and DHSSPSNI.

A programme of unannounced inspections of our medicines management arrangements by



A team of NIAS CSO's along with Clinical Training Manager, Christine Wilkinson, met with managers from National Ambulance Service (ROI) to discuss the Clinical Support model.



DHSSPSNI and station medicines audits continues with no significant problems or issues being identified. The Trust remains substantively compliant with the relevant controls assurance standard.

## Education, Learning and Development & Clinical Supervision

The Trust firmly believes that effective education, learning and development makes a major contribution to the provision of a committed, professional and competent workforce and, ultimately, to the delivery of safe and effective patient care. Each year an annual Education, Learning and Development (ELD) plan is produced within the framework of the Trust's Education, Learning and Development 5-year Strategy (2012-2017). The annual ELD plan takes account of the purpose, mission, vision and strategic aims and objectives of the Trust. It is developed in light of new pressures in terms of changes in service provision and delivery that are as a result of organisational reform within NIAS and the wider Health and Social Care arena. It addresses the need for increasing workforce levels where appropriate, maintaining a safe skills mix and improving the skills and competencies of ambulance professionals to meet the challenges of the future. The plan is carefully developed to take account of financial constraints within Health and Social Care whilst ensuring appropriate and effective education, learning and development programmes are sourced and delivered to meet the requirements of regulatory and professional bodies and to meet statutory, mandatory and governance compliance requirements.

The Regional Ambulance Training Centre (RATC) had 32 students progressing through the 2-year Paramedic-in-Training programme with graduations in September 2014 and February

2015. Mandatory and best practice training programmes were delivered in order to support continuous professional development, to meet external verification processes, and to ensure the highest level of standards and quality of care and treatment of patients. We had a successful external verification visit from Edexcel, and the Health and Care Professions Council (HCPC) re-approved our paramedic programme through its annual approvals process.

The team within the RATC have made a significant contribution to clinical supervision of frontline staff, the clinical governance agenda, and meeting professional and regulatory body requirements. The Trust continues to support and maintain the promotion of continuous professional and personal development of staff through the application of life-long learning principles and reflective practice within the working environment. The Clinical Support Officer (CSO) role continues to develop and evolve, focusing on a range of workstreams to support the clinical governance and quality agenda.

## Maintaining and Enhancing Infrastructure

The Fleet replacement programme has been maintained and with the new vehicles commissioned all of the operational emergency fleet were five years or younger. This is a significant achievement in respect of NIAS fleet ensuring that we have a reliable fleet for front line service delivery.

Our Capital Replacement programme remains on track with two approved business cases for replacement stations in Ballymena and Enniskillen.

The Ballymena build has commenced, signalling purpose designed stations, ensuring high standard of facility for staff and fleet. All of the fleet at these stations will be garaged providing





Local staff, managers and members of the project team were joined by Health Minister, Jim Wells, MLA, at the official commencement of work at the new Northern Area Headquarters and ambulance station in Ballymena.

contingency against difficulties we experienced in recent severe weather incidents i.e. the winter of 2011-12 when many operations were curtailed due to difficulties with extreme low temperatures on vehicles not parked in garages. Station design will ensure that we have adequate facilities for staff, equipment supporting the modern ambulance service, in addition these station will be designed to achieve Building Research Establishment Environmental Assessment Method (BREEAM) Excellent environmental standard ensuring that all aspects of the project give consideration to environmental factors throughout design and construction, including low energy lighting, advance control systems, reduced energy use of alternative fuel boilers such as bio mass. While we await funding and approval to commence build in Enniskillen, we have moved into a temporary modular facility on site. NIAS continues to review the configuration of existing deployment locations to secure the optimum locations for providing response to

Northern Ireland. We welcome the sharing of facilities with our colleagues in the NIFRS and this provides a local base for both ambulance and fire resources. NIAS now share 14 locations with the fire service across Northern Ireland, meeting a joint public safety commitment.

The ICT Department supports, maintains, and continuously seeks to improve a high quality, cost effective IT infrastructure which meets current and future requirements for the service. Advances in technology have contributed to our ability to improve communications with our staff and service users. The network infrastructure supporting Ambulance Stations across Northern Ireland is an important element in our communications strategy. NIAS has been working on an ongoing basis with its counterparts across HSC including Business Services Organisation (BSO) Information & Technology Services to develop a long-term sustainable supported network providing value for money and a means of





satisfying our expanding needs. Through this forum a solution has been identified which migrates the existing network to a platform supporting all existing Ambulance Stations operational needs for the foreseeable future. Communications between Ambulance Control and Ambulance crews is critical to the delivery of safe pre-hospital care and NIAS has, in partnership with the other emergency services, invested in improvements to the TETRA Digital Radio network giving improved resilience and extending usable life of the system for a further 10 to 15 years.

## Information Governance & Management

The Director of Finance & ICT has been identified as the Board level champion for Information Governance. The appointment to the role of Senior Information Responsible Owner (SIRO) provides a structured approach to the Trust's legislative responsibilities in this area and is supported by appointments of Information Asset Owners across each Directorate area.

The Information Department operates under the remit of the Finance and ICT Directorate and provides a central source of information governance for areas including – Data Protection, Freedom of Information Act, Access to Health Records, Police Service of Northern Ireland Enquiries, Police Ombudsman, Coroners Service, Solicitor enquiries, Court Orders, Summons for Staff, Assembly Questions, Lost Property etc for Northern Ireland, along with information releases to other HSC bodies and Records Management. It is evident that work in this area continued to grow during the 2014-15 with noted increases in all areas.

The Directorate also manages the development, production and delivery of complex statistical and qualitative and quantitative reports on emergency

and non-emergency corporate activity for NIAS Trust Board, Executive Directors, Senior Managers and external Health and Social Care Organisations. These reports are generated from a range of data sources but primarily from information held in Command and Control and Clinical Audit Systems. Proactive reporting occurs on a daily, weekly and monthly basis and is shared extensively with HSCB and HSC colleagues. Ad hoc processing also occurs on a daily basis based on demands and pressures evident in the wider HSC arena including those receiving media attention, reconfiguration of services, monitoring etc. This data provides key information for strategic planning, decision making and statutory reporting requirements. This includes monitoring of operational performance, hospital turnaround times, patient handovers, PCS contract monitoring, monitoring of acute service changes, clinical performance indicators.

The Transforming Your Care programme of work has also been fully supported with the introduction of weekly and monthly datasets. These are designed to support the monitoring and management of the introduction of new protocols in support of the TYC agenda being adopted by the Trust.

On a monthly basis, the Information Department processes and scans over 17,000 patient report forms (PRF) and associated clinical records. Throughout the year we have been involved in the development of a new PRF. This has resulted in the development of a streamlined clinical record which will minimise the paperwork which staff need to complete at scene. We are reporting on a new set of clinical performance indicators performance reports relating to Stroke and Cardiac/ROSC patients with the information being shared with DHSSPS and HSC stakeholders. On a daily basis we provide clinical datasets to support the Myocardial Ischaemia



National Audit Project (MINAP). We continue to focus and develop the clinical information datasets to support internal and external stakeholders to ensure patient care and standards are sustained.

We process on average 170 requests for information monthly which vary in detail and complexity. We deliver training to staff, develop policies and procedures and act as a centralised point of contact for Service users requesting information or seeking guidance on information governance responsibilities. At all times the patient is our focus together with the need to ensure information governance - confidentiality, security and accuracy.

We continue to invest in training and raising the awareness of all our staff to ensure they clearly understand and respect the importance of confidentiality and information security. We have sought to deal openly and transparently with requests for information and we continue to review our systems, policies and procedures to ensure strong information governance and data protection. We have not identified any significant information related breaches during the financial year, nor have any been brought to our attention to date.

## Engaging with our Workforce

NIAS is committed to engaging with our staff and with Trade Union representatives, both formally and informally to promote positive employee relations. Engagement with staff and Trade Unions takes place at local management level, Trust level and at Regional HSC Level.

NIAS continues to operate two sub-groups of the Joint Consultative and Negotiating Committee (JCNC); an Operations Joint Consultative Group (Ops JCG) and Terms & Conditions Joint Consultative Group (T&C JCG). The Trust's JCNC meets on a quarterly basis with the Ops JCG and T&C JCG meeting on a monthly/bi-monthly basis.

Annual work plans of the sub-groups are developed with input from Trade Unions and progress reported via JCNC. The provision of rest breaks, late finishes by ambulance staff and the procedure for granting of annual leave to operational staff continue to be core issues that the Trust is seeking to identify solutions to in the context of the resource constraints under which it operates and also the balance to be achieved in terms of competing duties of care to patients and to staff.

NIAS also continues to engage with Trade Unions on a regional basis via the Regional Joint Negotiating Forum, established to address regional HSC issues. In addition the Trust continues to progress priority areas detailed within the NIAS Staff Survey 3 year action plan (2014-2017), developed as a result of emerging themes taken from the results of the HSC Staff Survey 2012-13 e.g. staff engagement and communication.



RRV Controller, Nicola McAuley at her desk.



NIAS has faced significant industrial relations issues and challenges during 2014-15 including a vote of no confidence in Management from one Trade Union, and action up to and including the withdrawal of labour in March 2015. A crisis was averted in March by the declaration of a Major Incident related to the real threat of loss of ambulance cover throughout Northern Ireland. We continue to work with trade union colleagues and our staff to address those issues where we have the capacity to make changes, and to highlight to DHSSPS wider regional/national concerns in areas such as pensions and pay. The industrial relations position remains challenging but we will continue to engage and work with trade unions to enable ambulance personnel to express their right to support and participate in industrial action in a way which does not compromise or threaten public safety and patient outcomes.

In March 2015 the Trust held a ceremony to recognise long service employees in two

categories: Ambulance Service (Emergency Duties) & Good Conduct Medal recognises employees who have 20 years front line service was awarded to 23 employees; and Ambulance Service Long Service Medal for employees with 20 years' service was awarded to 14 employees. The contribution of retired staff and volunteers was also highlighted and acknowledged at the ceremony.

The Trust's Human Resources Department continues to co-ordinate application of HR related statutory processes and to provide managers with professional advice and guidance around implementation of employment law and best practice. NIAS continues to promote the use of "HR Clinics" in stations across the region. These clinics provide frontline employees the opportunity to access the HR Team at station level where questions, queries or issues can be discussed face to face.

In addition 2014-15 saw a series of major recruitment exercises being undertaken by our HR



Emergency and non-Emergency staff received Long Service Medals (for 20 years service) from The Lord Lieutenant for Belfast, Finnuala Jay-O'Boyle, CBE, at the annual ceremony in the Balmoral Hotel.





Department to support to appointment of staff to front-line operational positions. This included the appointment of significant numbers of Trainee Emergency Medical Technicians (EMTs) and Ambulance Care Attendants (ACAs). Many of these appointments represented career progression for our existing staff.

2014-15 also saw the first year of full implementation of the new regional Human Resource Payroll & Travel System (HRPTS) into NIAS. Work remains ongoing to support delivery of further benefits realisation from the system to both staff and the Trust.

We continue to consolidate staffing rotas and adjust operational cover to match supply and demand. We further extended our Global Roster System (GRS) to improve the management of shifts and operational cover. This project which has progressed on a phased basis over a number

of years has increased both consistency and levels of cover and released highly qualified and experienced front line ambulance personnel from administrative tasks to provide emergency care. We seek to use this system to engage with staff in developing new and more innovative approaches to providing cover which are more flexible for staff while also providing confidence and assurance of cover for managers and the community. This has been supplemented by adjustment of the operating environment of station supervisors designed to provide additional time for administration and management duties to support them in their role and enhance staff engagement.

The Trust also continued its programme of internal communication with staff which included publication of its in-house newsletter, NIAS News and the issuing of communiques. Particular communication and engagement in respect of developments such as those within the Trust's





Transforming Your Care (TYC) programme included a TYC specific newsletter, establishment of a feedback email address for staff and the establishment of staff focus groups.

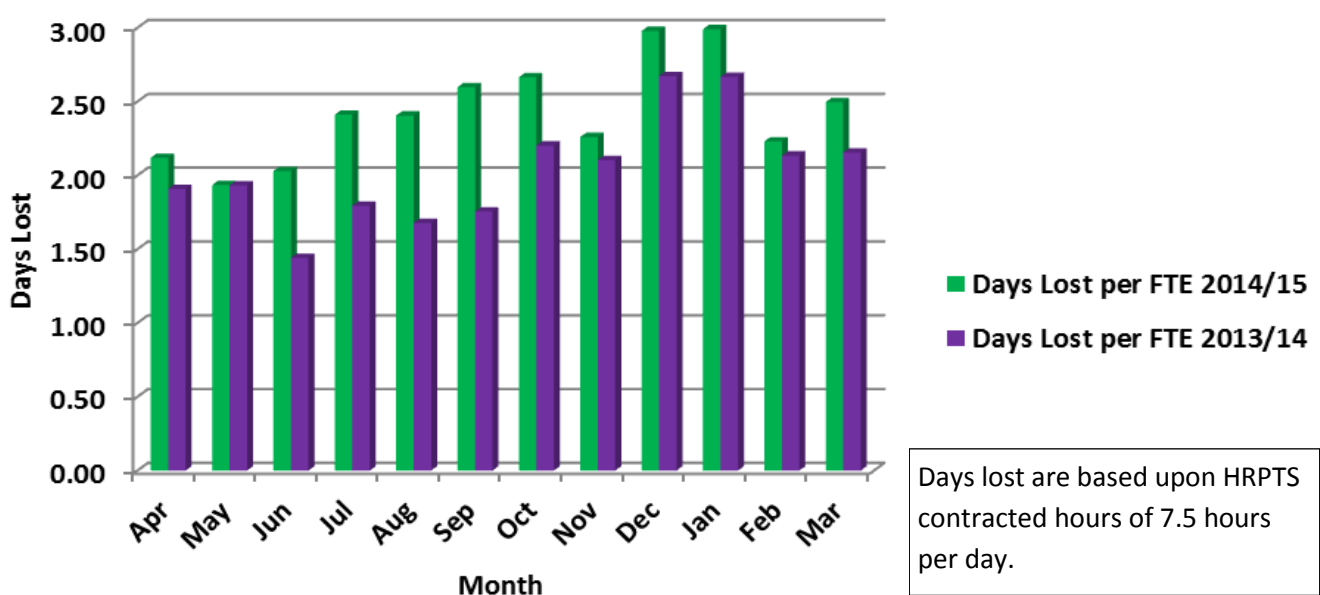
The management of attendance continues to be a priority for the Trust and the health and wellbeing of our staff is paramount. The graph indicates the scale of the challenge faced by the Trust in respect of managing attendance during 2014-15. Despite best efforts of all involved, days lost to absence increased significantly, particularly over the summer period. The Trust continues to implement its Health & Wellbeing Strategy (2010-2015) with its achievement being supported via an annual Health and Wellbeing & Attendance Management Action Plan from which priority areas of focus in the management of attendance are addressed.

The Trust continues to use the rapid physiotherapy referral service and highlight access to counselling services; however, there has been an increase in the number of absences related to musculoskeletal injuries and mental health issues (eg anxiety, depression, bereavement, stress etc).

Efforts to manage attendance are in place, underpinned by a robust system of performance management. Monthly attendance performance meetings take place with managers to ensure compliance with the Attendance Management Policy and quarterly accountability meetings with Directors and managers are also held to support those not achieving their target. Performance improvement plans continue to be developed to support future initiatives in the management of attendance. This information is reported to Trust Board meetings in line with governance arrangements.

Regular and on-going use of formal disciplinary, grievance and harassment procedures within an organisation is an indication that staff are aware of the means by which they can raise concerns and also that managers are identifying issues and matters of concern and investigating and addressing them through the appropriate procedures. The Performance Report presented at each public board meeting for scrutiny by Trust Board, and available on our website, provides evidence of the application of these various

## Total Number of Days Lost Due to Sickness in NIAS per FTE by Month by Year





procedures and processes. During 2014-15 NIAS initiated formal disciplinary procedures on 10 occasions (representing approximately 0.85% of the workforce), referring 2 paramedics to the Health and Care Professions Council (HCPC). During the same period staff filed 42 grievances, 9 of which were resolved informally. There were 5 harassment cases filed during this period and 1 of these were resolved informally. There was one industrial tribunal case naming NIAS as the defendant during the year.

## Listening to and Learning from the Community

During 2014-15, NIAS has worked to implement and embed its Personal and Public Involvement (PPI) Strategy and Action Plan, involving patients, carers and the wider public in work to develop key policies and procedures. The Trust continued to work in partnership with other Health and Social

Care organisations to ensure a collaborative approach to this work and to avoid duplication, but also engaged directly with service users on ambulance specific issues.

NIAS is committed to demonstrating how this engagement informs improvements in our work. The focus has been on early and meaningful engagement aimed at informing changes and improvement to the services we provide. We are grateful to the Patient and Client Council and Disability Action for their support in engaging service users and to the individual service users who have given their time to work with us.

NIAS has continued to implement the regional methodology on the five standards (respect, attitude, behaviour, communication, and privacy and dignity) to improve the patient and client experience. Progress is monitored by the Trust's Equality and PPI Steering Group and the Trust





Board. Results from this work have generally been very positive. Where potential for improvement has been identified, remedial action has been taken through training, review of policies or individual engagement with staff.

Patient experience surveys have continued and we have worked to develop a NIAS specific questionnaire. Direct observation of practice enables individual feedback to be provided in a timely manner to staff, promoting learning and reflective practice. This is further enhanced by individual tutorials with staff to address practice issues promoting learning and a patient centred approach.

Patient stories have continued to be gathered through the 10,000 Voices project which asks patients, families and carers to share their experiences of using the services we provide. NIAS is working with the Public Health Agency and service users on the evaluation of the stories in order to ensure learning from these leads to

improved outcomes in terms of delivery of our services. NIAS has introduced a regular report to Trust Board public meetings and papers where patient stories relevant to the location of the meeting are shared and considered.

Complaints and compliments represent extremely valuable feedback to the ambulance service and to our managers and staff on the delivery of health care to patients. It is very important that we welcome and acknowledge both complaints and compliments and have processes in place to learn from them and apply that learning positively to improve future performance. Trust Board has a key role in the scrutiny of this particular feedback from those who receive our services. The Assurance Framework provides Board members with relevant performance information and trend data, but crucially Board members are also provided with a synopsis of every complaint and compliment describing incident, outcome and action taken. This supports a greater level of scrutiny by the board and the public and provides







an opportunity to test outcomes and the application of learning to prevent recurrence of the incidents and circumstances underlying complaints.

During 2014-15, NIAS received 229 complaints, an increase of 79 on the previous year. In the same period we received 165 compliments, an decrease of 26 on the previous year (further details are available in Trust Board papers). We continue to receive positive feedback from Health and Social Care Board staff in relation to the quality and thoroughness of the complaints investigation process and our responses to complainants, and in particular our low ratios of complaints being reopened. However, having acknowledged difficulties in providing a prompt and timely response to complainants due to the time spent on investigation of the complaint we continue to assess our processes and seek to address this weakness.

The Trust has continued, throughout the year, to deliver its Community Education Programme addressing key themes such as inappropriate use of the service, violence directed against our staff and ongoing changes in service delivery. The Programme is delivered largely by operational staff, and affords the Trust an opportunity to engage directly with service users on issues of importance.

## **Business Continuity and Emergency Planning**

In our role as the statutory emergency ambulance service provider NIAS is often required to deal with unexpected and significant incidents and situations such as those involving hazardous materials, public transport, aircraft, natural disasters, mass gatherings, major sport and entertainment events as well as other emerging

threats. Given the increasing demand being experienced by the Trust and in a climate of financial constraint, maintaining normal service provision during such incidents is increasingly challenging. The number of resources committed to, for example, an airport alert has an adverse impact on operational performance at that time. Prolonged incidents are particularly challenging in this regard. While plans and processes are in place to deal with such incidents, the Trust does not have separate discreet or distinct resources to respond solely to those incidents while we continue to deal with the ongoing demand for ambulances for clinical response. During such incidents existing resources are redistributed and supplemented with operational managers to direct, manage and co-ordinate the ambulance response and liaise with other emergency services and hospitals.

This has been an extremely busy year for the Trusts Emergency Planning Team as NIAS was closely and extensively involved in the multi-agency planning for a number of major events, some of global significance. One significant event was the planning for, and management of, the Giro d'Italia international cycling event in May 2014. The significant workload associated with planning and supporting such events constrained some other areas of activity and development during the year.

A number of major incidents were declared during the year.

On 16 July 2014 NIAS received a bomb warning for the Ambulance Control Centre. The PSNI were informed of this, they immediately commenced an investigation and quickly narrowed the caller down to a location within the Knockbracken Healthcare site. The decision to not evacuate the Control Centre was taken until further information was sought. The PSNI were able to confirm the





location of the caller and that there was no need to evacuate the building. The incident was stood down and the caller was being dealt with by PSNI.

On 11 August 2014 at 14:13 NIAS received a call from the Maritime Coastguard Agency to East Down Yacht Club, Killyleagh for a large number of persons in the water after multiple boats capsized at a regatta. Four A&E crews, five Patient Care Services/Intermediate Care Services crews, five Officers, two Hazardous Area Response Team Officers, one Doctor and the Emergency Equipment Vehicle were tasked to the scene. Two Officers were tasked to the Maritime Coastguard Agency control centre and an Officer was tasked to the Ulster and Down Hospitals. The Belfast Health and Social Care Trust and the South Eastern Health and Social Care Trust were alerted and prepared to receive patients. The numbers of persons reported to be in the water was 96. The number assessed by ambulance staff at scene was ten, and the number of persons taken to the Ulster Hospital was two. The incident was stood down 15:59.

On 22 September 2014 at 08:22 NIAS received a call for a Road Traffic Collision involving a school bus on the Castlederg Road, Drumquin for a large number of persons (approx. 50). Five emergency crews, three Patient Care Service vehicles/Intermediate Care Service crews, five officers, the Rapid Response Vehicles and the Emergency Equipment Vehicle were tasked to the scene. The Western Health and Social Care Trust were alerted and prepared to receive patients. A total of 51 patients were transported by NIAS staff by utilising Ulsterbus and NIAS vehicles. The patients were taken to two hospitals, Altnagelvin and the South West Acute Hospital. The incident was stood down at 11:32.

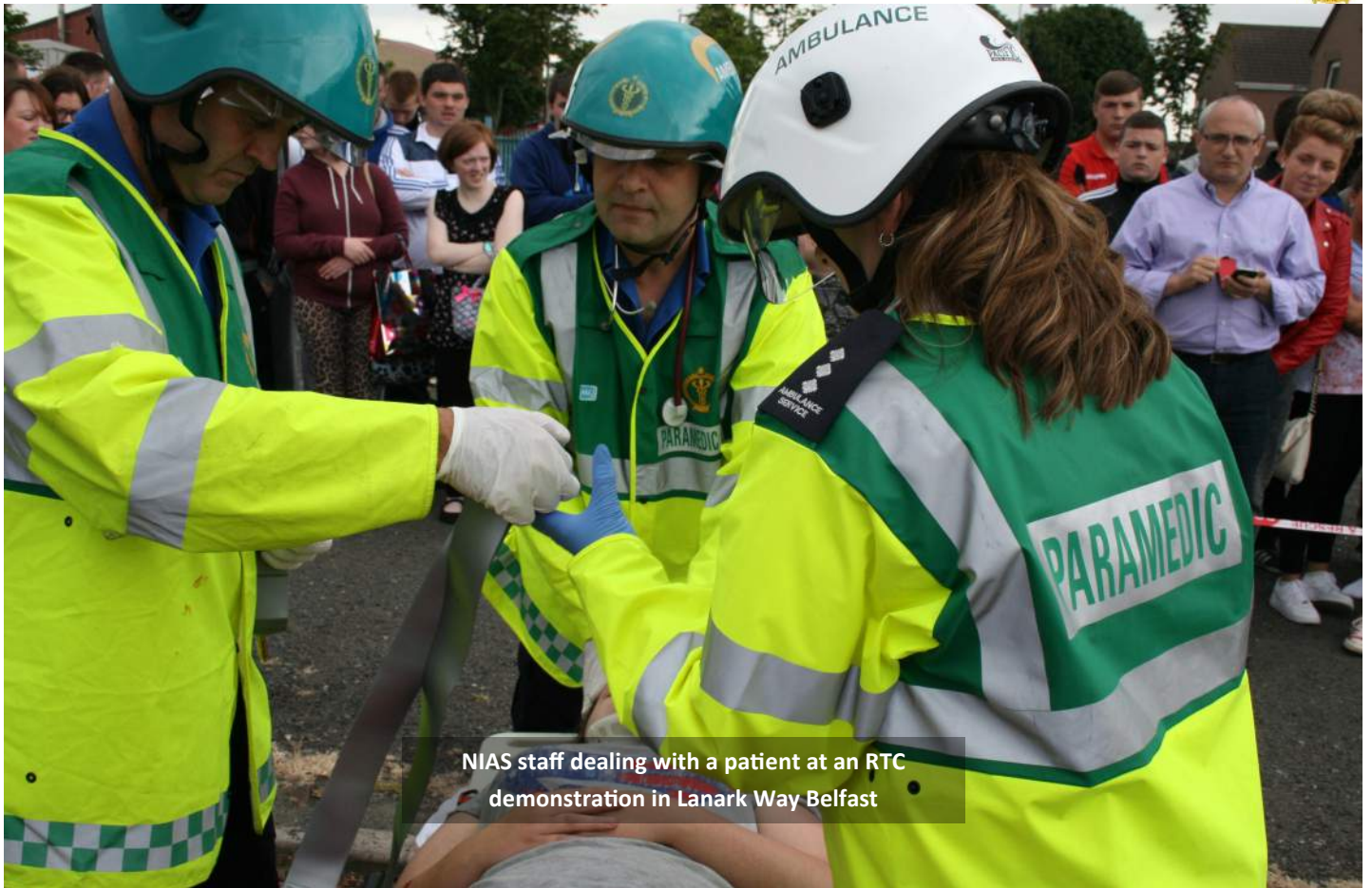
On 12 March 2015, a Major Incident was declared to avert a critical depletion in ambulance cover as a result of withdrawal of labour linked to industrial action. The incident remained in place until

midnight of the 13 March 2015 when staff returned to normal duties.

These incidents were managed successfully and NIAS subsequently participated in a number of internal and multi-agency debriefs. In addition to these, NIAS also responded to seven airport alerts. The NIAS Hazardous Area Response Team (HART) dealt with a wide range of incidents involving hazardous environments or substances on 371 occasions during the year.

To ensure an appropriate and timely response to existing capabilities which include urban search and rescue, decontamination, safe working at heights and the use of breathing apparatus, ongoing training and personal protective equipment (PPE) was provided in a range of disciplines including; QuickDon Chemical Protection Suit with PSNI; Coastguard Rope Technician Training with Maritime Coastguard Agency (MCA); Urban Search and Rescue Training with NIFRS, and Mountain Rescue. NIAS Officers underwent refresher training and recertification in Major Incident Medical Management Support (MIMMS).

Business continuity arrangements, including the plans and processes to maintain services in the event of a failure of any elements of the service and to ensure the restoration of full service provision, are essential for any public service or organisation. NIAS continues to develop arrangements in this area with particular emphasis on an overarching strategic business continuity plan and the planned testing of the elements within it. An overarching Business Continuity Plan has been developed along with an associated programme of review and testing of existing directorate business continuity plans. Business continuity leads for each directorate have been identified and training for them has been initiated. This work is being led by the Emergency Planning



NIAS staff dealing with a patient at an RTC demonstration in Lanark Way Belfast

Department and overseen by an Emergency Preparedness & Business Continuity Group.

Service was maintained during a number of instances of business disruption during the year where business continuity arrangements were implemented on 27 occasions. These related to incidents including resource depletion, civil disturbance, power, equipment and communication system failures. This included a number of planned improvements to service infrastructure with the potential to impact on business continuity. These included upgrades to the control and command system, telephony system and essential maintenance by NIE. All of these were completed successfully with no major disruption to service provision. Each incident of this nature is reviewed by the Emergency Preparedness and Business Continuity Group with any learning identified being applied to improve resilience.

## Controls Assurance

Controls assurance is the process that enables HSC bodies to provide evidence that they are doing their reasonable best to manage themselves, so as to meet their objectives to protect service users, staff, the public, equipment and assets, and other stakeholders against risk of all kinds.

A range of Controls Assurance Standards have been developed by the Department of Health Social Services and Public Safety for Northern Ireland to support the embedding of governance and risk management throughout the organisation. Eighteen of the standards are applicable to the Trust. Each standard requires evidence to support compliance with each criterion within the standard, a compliance score and action plans for individual criteria as well as an average score for each controls assurance standard where compliance is less than substantive. Three core standards relating to Governance, Risk Management and Financial





Management as well as those regarding Building, Land, Plant and Non-Medical Equipment and Infection Control were subject to independent verification during the year. The others are subject to self-assessment and are considered by the Trust's Audit and Assurance Committees as well as being included in the annual Governance Statement. The controls assurance process indicates that the Trust has met the required level of compliance against all standards applicable to the ambulance service, with the exception of Information Governance.

Whilst progress continues to be made in this area, the Information Management Controls Assurance standard has been self-assessed as moderate. The Trust continues to develop systems and processes to deliver compliance with controls assurance standards.

## Environment, Sustainability and Corporate Responsibility

The Trust is aware of its responsibilities in respect of sustainability and the environment. We are fully committed to the sustainability agenda and recognise that there is a strong synergy between sustainable practices and an effective and efficient organisation which promotes improvement of the health and wellbeing of staff and the communities that we serve.

The planned replacement of ambulances through the year has enabled the Trust to avail of the most modern technologies to improve the efficiency of the fleet and reduce emissions. We have introduced additional A&E vehicles with the new Euro six emission category engines; these are designed to meet more stringent European emission laws, thereby reducing the impact on the environment of the NIAS fleet. As the fleet replacement programme progresses we will continue to avail to the latest technology available



Paramedics Ian Russell, Brian McKee and Station Officer, Laura Coulter, attended an event at Belfast City Hall, hosted by Lord Mayor, Nichola Mallon, to recognise the work of "Unsung Heroes" in Belfast.



for fleet within the category of light commercial vehicles which covers our A&E & PCS fleets.

NIAS was able to access European funding to install low energy lighting in stations as part of the Carbon energy reduction Initiative. Where available, the service looks to utilise renewable energy sources, such as wind, to provide electricity. We continue to develop and maintain systems to reduce waste and increase recycling, for example with the secure and safe disposal of computer equipment and consumables. The Trust also operates a Cycle to Work scheme as part of the Government's Green Transport Plan which not only aims to reduce environmental pollution and promote healthier lifestyles but also make cycling to work a cost-effective option for employees.

The Trust is a member of Business in the Community with whom it regularly engages in the implementation of its Corporate Responsibility agenda. The Director of Human Resources and Corporate Services has been identified as a Board level champion for Corporate Responsibility. A Corporate Responsibility Action Plan is in place which reflects key priorities, linked to the Trusts strategic objectives, under themes of Corporate, Sustainability, Workplace, Community and Communications. In addition progress is included in reporting to Trust Board through the Assurance Framework. Examples of work undertaken under this agenda have included participation in Business in the Community schemes such as Silver Surfers and Carers.

NIAS also promotes this agenda through the application of environmental awareness schemes, for which the Trust received an impressive rating in the annual Northern Ireland Environmental Benchmarking Survey, and participation in programmes of social awareness such as the Business in the Community Cares Challenge and Well Being Learning Network.

## Financial Performance

NIAS, in common with the rest of the Health and Social Care system, continues to face an increasingly difficult challenge – that of dealing with increasing demand for our services while, at the same time, experiencing a reduction in core funding. The Trust has delivered against a range of statutory and regulatory financial duties during the year. Overall, expenditure levels were over £62m (including non-cash items – see note 4.1 of the accounts), though this was against a backdrop of financial savings. Cumulative savings of an additional £2.1m were required from NIAS for the 2014-15 financial year. The Trust will continue to work with all stakeholders to achieve these savings while maintaining safe and effective care to patients. Non-recurrent contingency measures were required to achieve a breakeven position. The Trust also delivered a significant investment plan of £1.6m, mostly in response to changes in service delivery in the wider Health and Social Care system. Overall, the Trust delivered a small surplus of £22k.

The Trust also benefited from £5.7m of capital investment. This was largely for the replacement of ambulance vehicles, but also allowed for investment in ambulance estate and the Information and Communications Technology platform, which is the backbone of any modern Ambulance Service.

NIAS continues to participate in the Business Services Transformation Programme (BSTP) which is a programme of replacing aged Finance and Human Resources systems for all Health and Social Care bodies in Northern Ireland. The new Finance, Procurement and Logistics (FPL) system was implemented in June 2013 and the new Human Resources, Payroll, Travel and Subsistence (HRPTS) system was implemented in March 2014. This was a significant achievement and created exceptional





demands upon NIAS and the HSC as a whole.

During the year, the Trust moved forward with the transition into a shared service environment for accounts payable, accounts receivable and payroll. These services are now provided to NIAS by the Business Services Organisation (BSO). The Trust will continue to work with BSO to make improvements and realise the expected benefits of the new systems.

The Trust is also required to pay non HSC trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. Improvements were made in this area but the target was narrowly missed. Performance by number and value of invoices is shown in Note 15.1 on Page 102 of the Annual Accounts.

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

## Principle Risks and Uncertainties

The Trust continues to manage the principal risks relating to corporate performance in line with our risk management strategy and governance structures. This complies with DHSSPS guidance and assurance regarding the identification and management of risks which is delivered through the Audit and Assurance Committees reporting to NIAS Trust Board. The Trust's Assurance Framework continues to be revised to reflect levels of assurance and risks linked to delivery of NIAS strategic objectives.

The Trust continues to develop compliance measures to ensure that appropriate risk

management processes are adopted at all levels and in all activities, and supports initiative and innovation whilst learning from mistakes and taking responsibility.

The Trust is committed to the further development of a just 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, and 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 complies with the relevant Regional Serious Adverse Incident Reporting and Follow-up Procedure and participated in the review and implementation of the process within the year. NIAS continues to review and engage with the other HSC Trusts in relation to the investigation and reporting of Serious Adverse Incidents which are reported to the Trust Board and the Assurance Committee as a standing agenda item. Learning identified from this process has been implemented where appropriate throughout the Trust.

There was a marked increase in industrial relations activity including strike action during 2014-15, and Trade Unions have indicated that this is likely to continue and potentially increase during 2015 and beyond. This represents a significant concern and NIAS has established processes to inform and engage with DHSSPS and other stakeholders to manage the implications of such action, while also seeking to address the underlying staff issues.

NIAS has signalled to commissioners the pressures associated with demand growth erosion of response capacity and the impact on service delivery where this capacity is reduced. We will engage with commissioners to explore the extent of the problem and develop proposals to address. Key among these and reflected on the risk register



is development of a funding model which links demand growth to funding.

The continuing financial pressure associated with delivery of annual efficiency savings presents challenges leading to uncertainty on how this can be delivered in future without directly impacting on patient services. NIAS will continue to explore all opportunities with commissioners and highlight pressures and concerns accordingly.

Staff attendance rates present as a concern and issue for the immediate future, given increasing levels of absence in year. NIAS will continue to explore best practice to identify measures not currently in place to improve attendance rates, and build on workforce stabilisation plans.

NIAS has an ambitious Modernisation programme which will only be achieved and maximised by positive engagement from ambulance personnel. Industrial relations issues previously highlighted will need to be addressed to maximise the benefits of modernisation.

Changes to ambulance personnel education and accreditation programmes will necessitate revision of the means by which NIAS currently trains and develops its personnel.

While NIAS remains engaged in the implementation of Transforming Your Care, we share concerns expressed in relation to the pace and scale of change. We have also signalled issues in respect of regional implementation of change and developed measures to reflect these concerns to the relevant stakeholders.

The Trust continues to fulfil its obligations under the agreed Agenda for Change process in partnership with Trade Unions. However there remain uncertainties over the outcome of the process and the Trust cannot predict what the final outcome will be or when the process will be completed. NIAS continues to press for resolution

of this issue through established channels.

The Trust Board has also signalled concern through the Corporate Risk Register in respect of risks associated with Business Continuity; Board Cohesion; Workforce Flexibility; Balancing Statutory Responsibilities; Impact of Transforming Your Care Changes; Impact of Funding Retraction; Impact of BSTP Changes and Achieving Financial Balance. These continue to be managed through the Corporate Risk Register.

These current and future changes continue to be a significant challenge to the Trust, particularly in relation to available resources and configuration of services. We are fully engaged with the DHSSPS, the HSCB, and provider organisations such as HSC Trusts and will continue to work with them in order to manage the risk in this area as it is identified. The future continues to remain challenging within a financially constrained environment.

Mr Liam McIvor  
Chief Executive  
12 June 2015



# Remuneration Report for the Year Ended 31 March 2015

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 reports must also describe how the Trust applies principles of good corporate governance in relation to senior managers' remuneration.

Senior managers include the Chief Executive and the four Executive Directors who operate at Board level and are listed on page 13 of this report and also overleaf.

## Remuneration Committee

The membership the Remuneration Committee is comprised exclusively of non-executive directors as outlined previously in this report and the committee is chaired by the Chair of Trust Board. Executive Director attendance is restricted to Chief Executive and Director of Human Resources and Corporate Services who absent themselves at appropriate points in the meeting to prevent any issues such as conflict of interest arising.

## Remuneration Policy

The policy on the Remuneration of Directors and Senior Managers for current and future periods is governed and administered on the basis of the DHSSPSNI 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 'Senior Executives Performance

Management Scheme'.

The circular sets out the following requirements which are applied within the Trust:

- ◇ The Board determines the strategic and operational corporate objectives of the Trust for the year ahead taking into account the parameters established by the Department and incorporating them within its Service or Trust Delivery Plan.
- ◇ The Chairman agrees the Chief Executive's performance objectives, undertakes review of performance and objectives, and completes final report.
- ◇ The Chief Executive agrees individual performance objectives of Executive Directors, undertakes review of performance and objectives, and completes final report.
- ◇ 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 Plan 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 assessment of the Executive Director's contribution towards the achievement of agreed objectives aligned to the Trust's Strategic and Trust Delivery Plan. A similar approach is used by the Chairman for the Chief Executive. Performance pay would be considered within the total pay limit determined by the DHSSPSNI.
- ◇ The Remuneration Committee encourages effective appraisal of staff and scrutinises objectives for consistency, robustness and alignment with priorities. The committee also ensures that a robust process has taken place



and monitors for consistency of assessment before recommending overall banding and award for senior executives.

- ◇ The Remuneration Committee recommendations are presented to Trust board for consideration and approval.
- ◇ The Remuneration Committee has yet to meet in order to make recommendations in respect of senior executive salaries related to performance-related pay for 2013-14 and 2014-15.

## Service Contracts

The Trust Medical Director is employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004. All of the other Senior Executives in the year 2014-15 were on the pre 23 December 2008 Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001.

## Directors

### Non-Executive Directors

**Mr Paul Archer, Chairman** appointed on 16 October 2008 for a period of four years (extended from 16 October 2012 to 15 October 2016).

**Professor Mary Hanratty CBE, Non-Executive Director**, appointed on 1 August 2007 for a period of four years (extended from 1 August 2011 to 31 July 2015).

**Mr Norman McKinley, Non-Executive Director**, appointed on 1 May 2009 for a period of four years (extended from 3 April 2013 to 7 April 2017).

**Ms Angela Paisley, Non-Executive Director**, appointed on 1 December 2010 for a period of four years (term ended 30 November 2014).

**Dr Jim Livingstone, Non-Executive Director**, appointed on 1 November 2012 for a period of four years.

**Mr Robin Mullan, Non-Executive Director**, appointed on 24 December 2012 for a period of four years (resigned 30 April 2014).

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

### Executive Directors

**Mr Liam McIvor, Chief Executive**, appointed on 1 October 2004

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

**Dr David McManus, Medical Director**, appointed 1 May 2003

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

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

### Duration of Contract

Permanent Contracts of Employment with continuation subject to satisfactory performance.

### Notice Periods

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

### Termination Payments

Statutory provisions only as detailed in contract. There were no payments made to directors in respect of compensation for loss of office during 2014-15.





### Retirement Age

Currently, employees are required to retire at age 65 years; occupational pensions are normally effective from age 60 years. With effect from 1 October 2006 with the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, employees can ask to work beyond age 65 years.

### Retirement Benefits Cost

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 DHSSPSNI. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

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.

In respect of Directors, there are no provisions for the cost of early retirement included in the 2014-15 accounts.

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. A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in the 2014-15 accounts.

### Premature Retirement Costs

Section 16 of the Agenda for Change Terms and Conditions Handbook (issued on 14 February 2007 under cover of the Department's Guidance Circular

HSS (AfC) (4) 2007) sets out the arrangements for early retirement on the grounds of redundancy and in the interest of the service. Further Circulars were issued by the Department HSS (AfC) (6) 2007 and HSS (AfC) (5) 2008 setting out changes to the timescale for the operation of the transitional protection under these arrangements.

Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook individuals who were members of the HPSS Superannuation Scheme prior to 1 October 2006, are over 50 years of age and have at least 5 years membership of the HPSS Superannuation Scheme qualify for transitional protection. Staff who qualify for transitional protection are entitled to receive what they would have received by way of pension and redundancy payment had they taken redundancy retirement on 30 September 2006. This includes enhancement of up to 10 years additional service (reduced by the number of years between September 2006 and the actual date of retirement) and a lump sum redundancy payment of up to 30 weeks' pay (reduced by 30% for each year of additional service over 6 2/3 years).

Alternatively, staff made redundant who are members of the HPSS Pension Scheme, have at least two years' continuous service and two years' qualifying membership and have reached the minimum pension age currently 50 years can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months' pay. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment however if the redundancy payment is not sufficient to meet the early payment of pension cost the employer is required to meet the additional cost.

In respect of Directors, there are no provisions for the cost of premature retirement included in the 2014-15 accounts.



## 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:

	2014/15					2013/14				
Name	Salary £000s	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pension Benefits £000s	Total £000s	Salary £000s	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pension Benefits £000s	Total £000s
<b>Non-Executive Members</b>										
P Archer	20 - 25	-	-	-	-	20 - 25	-	-	-	-
M Hanratty	5 - 10	-	-	-	-	5 - 10	-	-	-	-
N McKinley	5 - 10	-	-	-	-	5 - 10	-	-	-	-
A Paisley (until 30 Nov 2014)	0 - 5 (5 - 10*)	-	-	-	-	5 - 10	-	-	-	-
J Livingstone	5 - 10	-	-	-	-	5 - 10	-	-	-	-
R Mullan (until 30 Apr 2014)	0 - 5 (5 - 10*)	-	-	-	-	5 - 10	-	-	-	-
<b>Executive Members</b>										
L Mclvor	80 - 85	0 - 5	-	10	90 - 95	80 - 85	0 - 5	-	3	85 - 90
S McCue	70 - 75	0 - 5	-	10	80 - 85	65 - 70	0 - 5	-	8	75 - 80
R O'Hara	65 - 70	0 - 5	-	8	75 - 80	65 - 70	0 - 5	-	3	70 - 75
D McManus	100 - 105	-	-	45	145 - 150	100 - 105	-	-	1	100 - 105
B McNeill	70 - 75	0 - 5	-	8	75 - 80	65 - 70	0 - 5	-	1	70 - 75
<b>Highest Earners' Total Remuneration (£'000)</b>	100 - 105					100 - 105				
<b>Median Total Remuneration **</b>	£36,235					£33,023				
<b>Ratio</b>	2.8					3.1				

\* denotes full-year salary

Please note that the salary bandings for each board member within the remuneration table are reflective of estimated salary increases for the Senior Executive pay award payable from 1 April 2014. Approval in respect of this was not received by the date of the accounts being approved by the Trust Board and as such the CETV values noted above have been calculated using pre adjustment salary figures.

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2014/15 relate to performance in 2013/14 and the comparative bonuses reported for 2013/14 relate to the performance in 2012/13.

The Single Total Figure of Remuneration includes the salary, bonus / performance pay, benefits in kind as well as pension benefits.

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 increase or decreases due to a transfer of pension rights.

\*\* 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. In the March 2015 salary, staff who were on the top of their pay scale on 31st March 2014 received a 1% non-recurrent pay award. In accordance with the circular this payment included in the March Gross Pay has been annualised. This has resulted in a significant movement in the workforce median salary. The exclusion of the pay award results in a ratio of 3.0 and a median of £34,500.



## 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:

2014/15					
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 31/03/14 £000s	CETV at 31/03/15 £000s	Real increase in CETV £000s
<b>Non-Executive Members</b>					
P Archer	-	-	-	-	-
M Hanratty	-	-	-	-	-
N McKinley	-	-	-	-	-
A Paisley (until 30 Nov 2014)	-	-	-	-	-
J Livingstone	-	-	-	-	-
R Mullan (until 30 Apr 2014)	-	-	-	-	-
<b>Executive Members</b>					
L Mclvor	0 - 2.5 + lump sum of 2.5 - 5	25 - 30 + lump sum of 80 - 85	497	533	18
S McCue	0 - 2.5 + lump sum of 0 - 2.5	10 - 15 + lump sum of 30 - 35	236	263	19
R O'Hara	0 - 2.5 + lump sum of 0 - 2.5	20 - 25 + lump sum of 65 - 70	376	401	13
D McManus	2.5 - 5 + lump sum of 7.5 - 10	65 - 70 + lump sum of 195 - 200	1,307	1,406	54
B McNeill	0 - 2.5 + lump sum of 0 - 2.5	25 - 30 + lump sum of 75 - 80	503	535	15

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS 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 prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account of 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.





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

The banded remuneration of the highest paid Director in the Northern Ireland Ambulance Service HSC Trust in the financial year 2014-15 was £100 - £105k (2013-14: £100 - £105k). This was 2.8 times (2013-14: 3.1 times) the median remuneration of the workforce, which was £36,235 (2013/14: £33,023). 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. In the March 2015 salary, staff who were on the top of their pay scale on 31st March 2014 received a 1% non-recurrent pay award. In accordance with the circular this payment included in the March 2015 Gross Pay has been annualised. This has resulted in a significant movement in the workforce median salary. The exclusion of this pay award would have resulted in a ratio of 3.0 and a median of £34,500.

There were no 'off-payroll' engagements at a cost of over £58,200 per annum in place during 2014-15.

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.

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2014-15 relate to performance in 2013-14 and the comparative bonuses reported for 2013-14 relate to performance in 2012-13.

Mr Liam McIvor

Chief Executive

12 June 2015



NIAS staff, Lindsey Watson, Richard Allen, Nigel Fanning, Nick Alexander and Mark Bailey along with other emergency crews following a large scale bike safe event at the Motor Show at Kings Hall.



## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015**

## **STATEMENT OF ACCOUNTING OFFICER RESPONSIBILITIES**

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

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

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

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Principle Accounting Officer for Health and Personal Social Services Resources in Northern Ireland has designated Mr L McIvor of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Ambulance Service HSC Trust's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.



**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015**

**CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND  
CHIEF EXECUTIVE**

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 65 to 112) which I am required to prepare on behalf of the Northern Ireland Ambulance Service HSC Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Trust and with the accounting standards and policies for HSC bodies approved by the DHSSPS.

Director of Finance

12 June 2015

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 65 to 112) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

Chairman

12 June 2015

Chief Executive

12 June 2015





# Annual Governance Statement 2014/15

## 1. Introduction and Scope of Responsibility

The Board of the Northern Ireland Ambulance Service HSC Trust (NIAS) is accountable for internal control. As Accounting Officer and Chief Executive of the Board, 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, Social Services and Public Safety (DHSSPSNI).

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 DHSSPSNI for the performance of these functions.

The Trust works in partnership with the DHSSPSNI, Health and Social Care Board (HSCB) and the Public Health Agency (PHA) through groups such as the Performance Management and Service Improvement team at HSCB. The Trust also works closely with other partner organisations through the establishment and representation on various working groups, for example local ambulance liaison groups. 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

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

Trust Board is engaged in an ongoing process of self-assessment against the Board Governance Self-Assessment Tool issued by DHSSPSNI. The assessment covers four key areas: Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. Executive and Non-Executive Directors are engaged to develop and progress action plans arising from the self-assessment exercise.

The Trust's Audit Committee annually tests its effectiveness and application of good practice through the Audit Committee Self-Assessment checklist, issued by the National Audit Office. Areas of improvement are highlighted for consideration through this process. This checklist and process has been used as a framework for a similar self-assessment exercise for the Assurance Committee with plans being developed to address areas for improvement in the coming year.

## 3. Governance Framework

The system of internal control is designed to manage risk to a reasonable level rather than eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to:

- identify and prioritise the risks to the achievement of organisational policies, aims and objectives; and
- evaluate the likelihood of those risks being



realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place in the Trust for the year ended 31 March 2015 and up to the date of approval of the annual report and accounts and accords with Department of Health, Social Services and Public Safety guidance.

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

- a schedule of matters reserved for Board decisions;
- a scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers; and
- standing orders and standing financial instructions, including the establishment of an audit committee, an assurance committee and a remuneration committee.

The system of internal financial control is based on a framework of regular financial information, administrative procedures including the segregation of duties and a system of delegation and accountability.

In particular it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board;
- regular reviews by the Board of periodic and annual financial reports which indicate financial performance against the forecast;
- setting targets to measure financial and other performances;
- clearly defined capital investment control guidelines; and
- as appropriate, formal budget management disciplines.

The process of maintaining and reviewing the effectiveness of internal control is embedded throughout the organisation. In particular:

The Trust Board exercises financial supervision and control by:

- approving the financial strategy;

- requiring the submission and approval of budgets within approved allocations/overall income;
- defining and approving essential features in respect of important procedures and financial systems (including the need to obtain value for money); and
- defining specific responsibilities placed on directors and employees as indicated in the Scheme of Delegation Document.

All members of the Board and employees, severally and collectively, are responsible for:

- the security of the property of the Trust;
- avoiding loss;
- exercising economy and efficiency in the use of resources; and
- conforming to the requirements of Standing Orders, Standing Financial Instructions, Financial Procedures, the Scheme of Delegation and other financial procedures which the Director of Finance may issue.

The Audit Committee's primary role is to independently contribute to the Trust Board's overall process for ensuring that an effective internal financial control system is maintained.

The Assurance Committee is responsible for assuring the Trust Board that effective and regularly reviewed arrangements are in place to support the implementation, maintenance and development of governance (clinical and non-clinical) and risk management and that such matters are properly considered and communicated to the Board.

The Remuneration Committee's primary role is to advise the Board about appropriate remuneration and terms of service for the Chief Executive and Executive Directors employed by the Trust.

Membership of Trust Board and committees and also the record of attendance of members are shown on page 13 of the Annual Report.

The Audit Committee met on four occasions during the year and membership is comprised of Non-Executive Directors only. The Audit Committee completes the National Audit Office



Audit Committee Self-Assessment Checklist on an annual basis as part of the assessment of its effectiveness. The results are submitted to the DHSSPS each year and an action plan developed to address any areas of improvement. No performance related issues were identified during this review. Additionally, each year the Chair of Audit Committee provides the Trust Board with an Audit Committee Annual Report.

The Assurance Committee met on three occasions during the year and membership is comprised of Non-Executive Directors only. The Assurance Committee also completed a self-assessment against relevant areas of the National Audit Office Audit Committee Self-Assessment Checklist and an action plan developed to address any areas of improvement. No performance related issues were identified during this review.

The Remuneration Committee met on three occasions during the year and membership is comprised of Non-Executive Directors only. The Chair of the Trust Board is the Chair of the Remuneration Committee.

#### **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 the organisation.

The Board identifies the strategic, corporate 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 core controls assurance standards. Decisions are taken by the Board within a framework of good governance to build a successful organisation, which is always striving to achieve excellence.

The Trust's Corporate Plan sets the strategic direction for the Trust 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. Key strategic aims are identified through this process which leads to the development of strategic objectives which contribute to delivery of those aims.

NIAS develops an Annual Business Plan & Trust Delivery Plan in support of the Corporate Plan to take account of available resources and outline Trust priorities in terms of actions and activity to secure objectives for the year.

The Board of the Northern Ireland Ambulance Service HSC Trust has established an Assurance Committee, which is a committee of the Board, and is responsible for overseeing all aspects of risk management within the organisation. The Assurance Committee meets at least three times a year and reviews the Risk Registers, compliance with Controls Assurance Standards and the report of Untoward Incidents as standing items, as well as other health and safety and risk management issues. The meetings are recorded and the minutes are reported to the Trust Board. The Trust's Medical Director has been given delegated responsibility for the oversight of risk management with a Risk Manager to support the process.

The Trust Board continues to review the arrangements in place with reference to DHSSPS guidance and advice in order to strengthen the arrangements for Risk Management. The Trust's Risk Management Strategy, which was reviewed, updated and approved by the Trust Board in 2013-14, specifies a number of reactive and proactive ways in which risk can be identified. The means of identification include, although not exclusively, untoward incident reporting, serious adverse incident reporting, complaints management, risk assessment, horizon-scanning at Trust Board level, claims management, controls 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. A short practical guide was produced in 2014-15, with Trust Board approval, to support and embed the risk assessment process throughout the Trust.

This process enables identified risks to be recorded on the Risk Register, evaluated and, if





necessary re-evaluated, in line with the AS/NZS 4360 Risk Management Standard. In accordance with the Trust’s risk strategy, this takes into account the likelihood and potential impact on the Trust’s patients, employees, environment, reputation and resources. This evaluation then prompts the development of individual risk treatment plans against which progress is monitored through the Trust’s Risk Register.

Corporate Risks are those that impact on the organisation as a whole or which cannot be resolved immediately or adequately reduced by treatment at a local level. They are recorded on the Corporate Risk Register, which is reviewed at each meeting of the Assurance Committee and by the responsible manager, on a continual basis.

Local Risks are those which have a localised impact and which can be reduced to an acceptable level by treatment at a local level. These are recorded on the Local Risk Register and are the responsibility of the Trusts line management. Local Risk Register updates are forwarded to the relevant Directors for distribution and review at local level on a regular basis. The Trust further developed the mechanisms for the review of ‘local risk registers’ by ensuring they are formally reviewed by the Senior Executive Management Team, the Assurance Committee and Trust Board biannually. The Trust continues to develop a risk appetite statement in relation to its current risk profile.

The Trust continues to develop policies, processes and audit function in relation to Infection Prevention and Control and is currently engaged with RQIA in relation to the development of an ambulance service specific Infection Prevention Control audit tool based on the most recent regional guidance document. This audit tool aims to further enhance the audit of IPC procedures throughout the Trust.

## 5. Information Governance

In terms of information governance the Director of Finance and ICT is the Trust’s Senior Information Risk Officer (SIRO) and is supported by Information Asset Owners (IAOs) throughout the Trust. The SIRO leads the Information Governance risk

assessment and management processes within the Trust and advises the Board on the effectiveness of information risk management across the organisation. The Trust has in place information governance policies and procedures to support this area and has participated in data protection reviews and governance audits. In addition, the Trust’s Information Governance Steering Group, reviews the management of all information risks and information governance arrangements within the Trust and reports to the Assurance Committee.

Training continued throughout the year to staff to support the information governance agenda. The Trust aims to deal openly and transparently with requests for information and we continue to review our systems, policies and procedures to ensure strong information governance and data protection. There have been no significant information related breaches brought to the attention of the SIRO during the 2014-15 year.

The Medical Director has been appointed as the Trust’s Caldicott Guardian and Personal Data Guardian with particular responsibility for access to, and the use of, person identifiable patient information. The Medical Director also has a representative role on the UK Council of Caldicott



RMC staff Grainne Burke, Grainne Loughran and Caroline McGrath working hard at the Children’s Hospice.



Guardians. The Caldicott Guardian and the SIRO support the Trust Board in recognising the importance of best practice in relation to the broader information governance agenda.

## 6. Public Stakeholder Involvement

Building on its Personal and Public Involvement (PPI) Strategy and Action Plan NIAS has worked throughout the year to implement its Personal and Public Involvement (PPI) Strategy and Action Plan, involving patients, carers and the wider public in work to develop key policies and procedures. The Trust continued to work in partnership with other Health and Social Care organisations to ensure a collaborative approach to this work and to avoid duplication, but also engaged directly with service users on ambulance specific issues. This has included service user involvement on key policy areas, incorporating identification and management of risk in respect of issues such as the Transportation of Assistance Dogs, development of a revised booking procedure for those accessing non-emergency ambulance services and the prioritisation of emergency and urgent calls. These involvement processes have included service user workshops and engagement with representative groups such as Disability Action and Guide Dogs for the Blind.

Patient experience work streams have continued in relation to the Minister's Patient and Client Experience Standards. Direct observation of practice enables individual feedback to be provided in a timely manner to staff, promoting learning and reflective practice. This is further enhanced by individual tutorials with staff to address practice issues promoting learning and a patient centred approach. Patient stories have continued to be gathered through the 10,000 Voices project which asks patients, families and carers to share their experiences of using the services we provide. Patient Stories are shared with Trust Board and managers. In addition NIAS is working with the Public Health Agency and service users on the evaluation of the stories in order to ensure learning from these leads to improved outcomes in terms of delivery of our services.

## 7. Assurance

The Board of the Northern Ireland Ambulance Service has established an Assurance Committee, which is a committee of the Board and is responsible for overseeing all aspects of risk management within the organisation. The Assurance Committee reviews the local Risk Registers, compliance with Controls Assurance standards and the report of untoward incidents as standing items as well as other health and safety and risk management issues. The Trust's Medical Director has been given delegated responsibility with a Risk Manager to support the process.

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

A further important source of Assurance is provided by internal audit whose audit plans are based on key risks and systems within the organisation. As part of its annual audit programme internal audit carried out a review of Risk Management including the Assurance Framework and provided satisfactory assurance. In addition one of the core controls assurance standards covering risk management has been examined by internal audit during the year and assessed as providing substantive compliance. The Trust's Audit Committee contributes to the process for ensuring effective controls within the Trust through examination and challenge.

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



Office. A similar self-assessment exercise has been undertaken by the Assurance Committee.

As a regional service, the Trust Board is committed to holding its public board meetings in locations across Northern Ireland. It also takes the opportunity to engage with front line staff and gain informal insight and assurance in various ambulance facilities prior to public Trust Board meetings.

The Trust also contributes to both Mid-Year and Year End Accountability Meetings with DHSSPS and HSCB which are designed to provide

assurances on the Trust's systems of internal control.

#### *Controls Assurance Standards*

The Trust assessed its compliance with the applicable Controls Assurance Standards which were defined by the Department and against which a degree of progress was expected in 2014-15.

Following the audit, the Trust achieved the following levels of compliance for 2014-15.

<b>Standard</b>	<b>DHSSPSNI Expected Level of Compliance</b>	<b>Trust Level of Compliance</b>	<b>Reviewed By</b>
Buildings, land, plant and non-medical equipment	75% - 99% (Substantive)	Substantive	Internal Audit
Emergency Planning	75% - 99% (Substantive)	Substantive	Self-Assessment
Environment Management	75% - 99% (Substantive)	Substantive	Self-Assessment
Financial Management (Core Standard)	75% - 99% (Substantive)	Substantive	Internal Audit
Fire safety	75% - 99% (Substantive)	Substantive	Self-Assessment
Fleet and Transport Management	75% - 99% (Substantive)	Substantive	Self-Assessment
Governance (Core Standard)	75% - 99% (Substantive)	Substantive	Internal Audit
Health & Safety	75% - 99% (Substantive)	Substantive	Self-Assessment
Human Resources	75% - 99% (Substantive)	Substantive	Self-Assessment
Infection Control	75% - 99% (Substantive)	Substantive	Internal Audit
Information Communication Technology	75% - 99% (Substantive)	Substantive	Self-Assessment
Management of Purchasing	75% - 99% (Substantive)	Substantive	Self-Assessment
Medical Devices and Equipment Management	75% - 99% (Substantive)	Substantive	Self-Assessment
Medicines Management	75% - 99% (Substantive)	Substantive	Self-Assessment
Information Management	75% - 99% (Substantive)	Moderate	Self-Assessment
Risk Management (Core Standard)	75% - 99% (Substantive)	Substantive	Internal Audit
Security Management	75% - 99% (Substantive)	Substantive	Self-Assessment
Waste Management	75% - 99% (Substantive)	Substantive	Self-Assessment





Departmental Guidance HSS (PPM) 1/2005 includes standards which are not applicable to the Trust. These are excluded from the table above. The new Information Management standard (extended in 2013-14) remains a significant challenge. The DHSSPS have advised that overall level of substantive compliance is expected for this standard in 2014-15. Whilst progress continues to be made in this area, the Information Management Controls Assurance standard has been self-assessed as moderate.

The Trust continues to develop systems and processes to deliver compliance re Controls Assurance Standards. An action plan will be developed for any areas of non-compliance within controls assurance standards and progress against the plan will be monitored throughout the year.

The Trust recognises that the overall assessment for each controls assurance standard is based on a number of criteria. While there may be significant internal control issues identified by internal audit that are reflected in the self-assessment against specific criteria, overall substantive compliance has been achieved. Areas identified by internal audit as significant internal control issues are considered below.

## 8. Sources of Independent Assurance

The Northern Ireland Ambulance Service obtains Independent Assurance from the following

sources:

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

The Trust also relies on other significant assurance functions, both internal and external to the organisation, and considers the implications of any relevant findings for the governance of the organisation. These may include, but will not be limited to, any reports issued by the Comptroller and Auditor General or Public Accounts Committee, reviews by DHSSPSNI 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 Northern Ireland Ambulance Service utilises an internal audit function (commissioned from the Business Services Organisation - 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 are based on this analysis. In 2014-15 Internal Audit reviewed the following systems:

Audit Assignment	Overall Level of Assurance
Financial Review	Satisfactory (One Priority 1 Finding)
Asset Management	Satisfactory (No Priority 1 Findings)
Ambulance Service Marked Cars	Limited (Three Priority 1 Findings)
Information Governance	Limited (Three Priority 1 Findings)
Risk Management	Satisfactory (No Priority 1 Findings)
Management of Complaints, Claims and Incidents	Satisfactory (No Priority 1 Findings)
IT Contracts	Limited (Three Priority 1 Findings)
Stock Taking	Satisfactory (No Priority 1 Findings)



In their annual report, the Internal Auditor reported that there is a satisfactory system of internal control designed to meet the organisation's objectives for the year ended 31 March 2015. Limited Assurance has, however, been provided the area of Ambulance Service Marked Cars and the need to strengthen arrangements to allocate, manage and monitor their use has been emphasised.

Limited assurance was provided in the area of Information Governance (IG). Recommendations are focused on the completion of a comprehensive data flow exercise across the Trust; preparation of a plan to address the updated IG Controls Assurance Standard and revision of IG policies and procedures.

Limited assurance was provided in the area of IT Contracts. Recommendations are focused on the use and management of the new regional Technology Partnership Agreement with the need to ensure compliance with BSO PALS / ITS guidance. A central register of all ICT contracts and an annual business plan, linked to an updated ICT strategy is required.

During 2014/15 an ICT Procurement and Contract Management benchmarking exercise was carried out across the Trusts. NIAS ICT was considered to show an advanced capability in Strategy and Governance; People and Culture. Other points included the need for an annual plan and formalisation of procurement and contract management meetings.

In addition a priority one finding in a 'Financial Review' audit emphasised the need to review arrangements to report duplicate payments within NIAS and new BSO Accounts Payable systems.

Recommendations to address these control weaknesses have been considered by the Audit Committee and have been or are currently being implemented. Progress on implementation will continue to be reviewed by Internal Audit and considered by the Audit Committee.

## 9. Review of effectiveness

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

## 10. Internal Governance Divergences

### *Progress on prior year significant internal control issues*

Internal Audit also carried out a follow up review on previous audit recommendations. Progress has been made and one hundred and three (75%) of the one hundred and thirty seven recommendations examined were fully implemented, a further twenty eight (20%) were partially implemented and six (5%) were not yet implemented at the time of review.

The recommendations not yet implemented were in respect of Information Governance; revised arrangements in respect of the new FPL and Human Resource, Payroll, Travel and Subsistence (HRPTS) systems; and Contract Management.

In terms of Information Governance, an analysis of Information Governance Risks is yet to be carried out and incorporated into an appropriate Risk Register and an Information Asset Register compiled following completion of a data flow exercise across the organisation.

It has been recognised by internal audit that a comprehensive data flow exercise to identify instances where data is transferred outside of NIAS in particular in response to Freedom of



Information requests, subject access requests and other sensitive information has been undertaken, but remains to be completed for all Directorates. During 2014-15 work has commenced to pilot this exercise in the Finance and ICT Directorate. Once completed for all Directorate areas, a full analysis of information governance risks for inclusion in the appropriate risk register will be carried out and an Information Asset Register compiled.

In terms of HRPTS, controls and procedures to confirm roles and responsibilities will continue to develop as the new systems and ways of working are embedded.

In terms of Contract Management, Internal Audit consolidated the follow-up of recommendations from audits in this area in 2011-12, 2012-13, 2013-14. Of the thirty three recommendations in total, twenty one (64%) were fully implemented, a further ten (30%) were partially implemented and two (6%) were not yet implemented.

The recommendations for Contract Management not yet implemented were in respect of the need to complete the establishment of contracts for the Service and Maintenance of Equipment and Facilities Management.

### *Financial Position*

In an increasingly difficult financial environment, the Trust continued during 2014-15 to make efforts to secure financial breakeven. All previously required efficiency savings have been delivered and, in addition, the Trust delivered savings of £2,097,000 through a range of recurrent and non-recurrent initiatives.

### *Senior Executive Remuneration*

Following a job evaluation for Senior Executives undertaken by DHSSPS in 2012-13, a concern was raised in relation to the decision-making process applied by the Trust to ratify the DHSSPS direction. The outstanding issue in respect of effective date was addressed by issue of DHSSPS direction to NIAS.

### *Pandemic Flu*

Pandemic flu remains a potentially significant risk

to business continuity and the delivery of strategic objectives. The risk and plans remain in place and there is an ongoing programme of equipment replacement and renewal, Fit Testing and training for new and existing staff. There was no requirement to implement these plans during 2014-15.

### *Prior year control issues which continue to be considered control issues*

#### *Management of Contracts*

As outlined above an audit was carried out during 2014-15 to consolidate the findings from a series of audit assignments in this area dating back to 2011-12. Significant progress has been made. It is recognised however that contracts need to be finalised in the area of vehicle maintenance and plans are in place for this to be concluded by September 2015.

Arrangements for low value works (e.g. maintenance, repair and minor works) also require formalisation. NIAS has been actively engaged with BSO Procurement and Logistics to specify and implement such new contracts and is focused on progressing these to conclusion by March 2016.

#### *Restructuring of Acute Services*

Further changes in the wider acute sector health care system continued which necessitated the revision and enhancement of ambulance resources to compensate for the reconfiguration of some acute services and changes in some specialties. This continues to place additional pressure on NIAS in relation to the provision of extra resources, both staff and non-staff, at short notice, often on a temporary basis and against a backdrop of increasing activity and delays in patient handover at emergency departments. This continues to present a risk for the future and the Trust is engaged with the development and implementation of a programme of work led by the HSCB. NIAS has plans in place to address recruitment and training requirements and anticipates bringing forward costed, timetabled proposals relating to the HSCB/NIAS programme of work during 2015-16 in line with commissioner requirements.



## *Agenda for Change*

The Trust continues with the agreed process of Agenda for Change in partnership with Trade Unions. However, there remain uncertainties over the outcome of the process and the Trust cannot predict what the final outcome will be or when the process will be completed. The Trust will continue to fulfil its obligations under the agreed Agenda for Change process.

In line with the agreed process and in response to advice received from the Joint Chairs of the Regional Joint Negotiating Committee, the Trust has referred the evaluation of three NIAS posts (Paramedics, RRV Paramedics and Emergency Medical Technicians) to the Regional Quality Assurance Team. Progress in this area will continue to be reported to Trust Board.

The Trust also recognises the potential for significant non recurrent and recurrent costs in relation to Agenda for Change and will continue to liaise with the HSC Board and the DHSSPS in respect of funding arrangements.

## *Business Services Transformation Programme*

NIAS continues to participate in the Business Services Transformation Programme (BSTP) which is a programme of replacing aged Finance and Human Resources systems for all Health and Social Care bodies in Northern Ireland. The new Finance, Procurement and Logistics (FPL) system was implemented in June 2013 and the new Human Resources, Payroll, Travel and Subsistence (HRPTS) system was implemented in March 2014. This was a significant achievement and created exceptional demands upon NIAS and the HSC as a whole. During the year, the Trust moved forward with the transition into a shared service environment for accounts payable, accounts receivable and payroll. These services are now provided to NIAS by the Business Services Organisation (BSO). The Trust will continue to work with BSO to make improvements and realise the expected benefits of the new systems.

## *Issues in the current year and anticipated future issues*

### *Category A Response Performance*

Category A response targets have not been achieved in 2014-15 and present a significant challenge for the immediate future. Efforts will continue, and be increased, to maximise the use of existing resources to achieve Category A targets without compromising our overall commitment to respond promptly and appropriately to all 999 and non 999 requests for ambulance assistance. However, in tandem with this NIAS will continue to engage with HSC Commissioners to secure additional investment in the ambulance service to address demand for ambulance services increasing annually at 5-6% for 999 responses. NIAS has engaged with the Commissioner to jointly progress a demand-supply analysis as part of this process and is keen to secure support for an associated service delivery resource re-profiling initiative. The absence of such investment to date to maintain alignment between demand and response capacity is linked to non-achievement of performance targets and increased pressure on existing resources, particularly staff.

### *Employee Relations*

NIAS has faced significant industrial relations issues and challenges during 2014-15 including a vote of no confidence from a particular Trade Union, staff shortages over the summer period and action up to and including the withdrawal of labour. A crisis was averted in March by the declaration of a Major Incident related to the real threat of loss of ambulance cover throughout Northern Ireland. We continue to work with trade union colleagues and our staff to address those issues where we have the capacity to make changes, and to highlight to DHSSPS wider regional / national concerns in areas such as pensions and pay. The industrial relations position remains challenging but we will continue to engage and work with trade unions to enable ambulance personnel to express their right to support and participate in industrial action in a way which does not compromise or threaten public safety and patient outcomes.





### Financial Position

Cumulative savings of an additional £2,097,000 were required from NIAS for the 2014-15 financial year. The Trust will continue to work with all stakeholders to achieve these savings while maintaining safe and effective care to patients. Non-recurrent contingency measures were required to achieve a breakeven position. The financial situation has been particularly challenging this year and will be made more challenging by any increase in savings requirements or delays in the approval processes. The current political and economic environment, both nationally and locally, has the potential to add significantly to the financial challenges ahead.

### Staff Welfare

The divergence between resource availability and demand (highlighted previously) presents as a staff welfare issue in respect to non-provision or disturbance of planned rest periods, late finishes by ambulance personnel and meeting demand for fulfilling leave requirements of ambulance personnel. Engagement with staff and their representatives will continue in an effort to

identify solutions which balance appropriately competing duties of care to patients and staff.

### Attendance Management

There has been an increase in absence during the year. Attendance management policies and procedures are under review with a view to introducing revised policies and procedures during 2015-16. In the interim, robust application of existing procedures will be maintained. In addition, a workforce stabilisation programme designed to fill existing vacancies through recruitment training and appointment of staff initiated during 2014-15 will be continued and completed during 2015-16. As previously highlighted, staff welfare issues which have been signalled as potentially contributing to non-attendance will be addressed.

### Shared Services

As outlined earlier, during the year the Trust moved forward with the transition into a shared service environment for accounts payable, accounts receivable and payroll. These services are now provided to NIAS by the Business Services Organisation (BSO). A number of audits have been



EMT, Jonathan Hadfield with Sheila Osborne and Pauline, Eoin and Sam Millar who are championing the cause for Public Access Defibrillators following Sheila's collapse and subsequent survival.



conducted in BSO Shared Services as part of the BSO Internal Audit plan.

Across these audit reports, the need to define roles and responsibilities of the Shared Service Centres and customer organisations including clarity over controls exercised is a common theme. Limited assurance has been provided in respect of the Payroll Shared Service Centre and a significant number of priority one findings and recommendations have been reported. Improvement is required particularly in the following areas: variance checking; management and reporting of overpayments; authorisation and processing of additional payments; management of and assurance over supplier access and responsibilities; and HRPTS access controls and privileges.

Limited assurance was initially provided in respect of the Payments Shared Service Centre in September 2014, however following improvements in processes and controls, satisfactory assurance was provided late in 2014/15. Further improvement is still required particularly in respect of management of duplicate payments, for which Limited assurance is still specifically provided.

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. NIAS will continue to work with BSO Shared Services to improve controls in this area.

### *Transforming Your Care*

The NIAS is identified as key to the future strategic changes envisioned for healthcare in Northern Ireland. The NIAS Trust board has identified risks and concerns in relation to implementation and engagement. It is recognised that implementation through local Trusts, Local Commissioning Groups (LCGs) and Integrated Care Partnerships will require management by NIAS and regional bodies to maintain coherence from a NIAS perspective.

### *Board Effectiveness and Cohesion*

The definition of a Trust Board quorum and the

impact on the decision-making processes, particularly in respect of senior executive remuneration, have been resolved during 2014-15. This, during the resolution period, put a strain on relationships between Board members. Through the self-assessment of board effectiveness the NIAS Trust Board has considered the quality of information being presented to Trust Board. The Trust Board confirmed, as part of that process, that they are broadly satisfied with the quality of the information received at Board level.

Work continues to address issues such as improving board effectiveness and cohesion, leadership and direction in a time of change, which emerged from a Self-Assessment audit of board effectiveness (2013-14).

The Chairman has worked with DHSSPS to address issues arising in-year around the appointment of replacement non-executive directors to NIAS Trust Board.

### *Mid Staffordshire NHS Foundation Trust Public Enquiry*

The Trust has reviewed this report and has a time-bound action plan in place to address the recommendations relevant and appropriate to the Trust. This plan has been considered and approved by Trust Board which is kept appraised through regular reports.

### *Serious Adverse Incidents (Donaldson Review – The Right Place, The Right Time)*

Serious Adverse Incidents (SAI's) have been highlighted as an issue across Health and Social Care organisations. The Trust participated in the regional review of historical SAI's and the Donaldson Review. The Trust has systems and processes in place in respect of SAI's and has adopted the revised regional guidance and procedure, which includes engagement with families and carers. Relevant staff have been trained in relation to the new processes and all SAI's are reported through the Assurance Committee to Trust Board. This reporting includes learning outcomes, recommendations and action plans as appropriate. The Trust will develop this area further to draw together learning from SAI's,





complaints, litigation, national guidance and other relevant sources. NIAS provides support to, and is supported by, other HSC organisations when appropriate. This area is a priority for the Trust, recent increases in requests to engage with other Trusts represent a significant challenge to NIAS as a small, regional organisation.

### *Prompt Payment of Invoices*

The target of 95% of invoices paid within 30 days, or other agreed terms, was missed in 2014/15 largely due to the days of processing lost during preparation for the transition to shared service centres. However, the established ten working day (fourteen calendar days) target of 40% was achieved cumulatively for the first time. All payment processing functions transferred to the Accounts Payable Shared Service Centre in mid December 2014. Performance against these targets are monitored in detail and processes and reporting structures continue to be developed with a view to improving performance during 2015-16.

## 11. Conclusion

The NIAS 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 and required by Managing Public Money Northern Ireland.

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 NIAS has operated a generally sound system of internal control and governance during the period 2014-15 that supports the achievement of policies, aims and objectives.

Mr Liam McIvor

Chief Executive

12 June 2015





## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

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

I certify that I have audited the financial statements of the Northern Ireland Ambulance Service Health and Social Care Trust and its group for the year ended 31 March 2015 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise the Consolidated Statements of Comprehensive Net Expenditure, Financial Position, Changes in Taxpayers' Equity, Cash Flows, and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

#### **Respective responsibilities of the Accounting Officer and auditor**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. 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. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and the Northern Ireland Ambulance Service Health and Social Care Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Northern Ireland Ambulance Service Health and Social Care Trust; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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.

#### **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.





## Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the group's and of the Northern Ireland Ambulance Service Health and Social Care Trust's affairs as at 31 March 2015 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

## Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Department of Health, Social Services and Public Safety directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and
- the information given in the Annual 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

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

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

## Report

I have no observations to make on these financial statements.

*KJ Donnelly*

*Comptroller and Auditor General*

*Northern Ireland Audit Office*

*106 University Street*

*Belfast*

*BT7 1EU*

*26<sup>th</sup> June 2015*



# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## CONSOLIDATED STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2015

	NOTE	2015 £000s Trust	2015 £000s Consolidated	2014 £000s Trust	2014 £000s Consolidated
<b>Expenditure</b>					
Staff costs	3.1	(49,246)	(49,246)	(49,453)	(49,453)
Depreciation	4.1	(4,101)	(4,101)	(4,035)	(4,035)
Other expenditures	4.1	(8,476)	(8,480)	(14,383)	(14,385)
		<u>(61,823)</u>	<u>(61,827)</u>	<u>(67,871)</u>	<u>(67,873)</u>
<b>Income</b>					
Income from activities	5.1	390	390	419	419
Other income	5.2	181	181	277	277
Voluntary and charitable income	5.2	0	1	0	2
		<u>571</u>	<u>572</u>	<u>696</u>	<u>698</u>
<b>Net Expenditure</b>		<b><u>(61,252)</u></b>	<b><u>(61,255)</u></b>	<b><u>(67,175)</u></b>	<b><u>(67,175)</u></b>
Revenue Resource Limit (RRL)	25.1	61,274	61,274	67,191	67,191
Add back charitable trust fund net expenditure		<u>0</u>	<u>3</u>	<u>0</u>	<u>0</u>
<b>Surplus / (Deficit) against RRL</b>		<b><u>22</u></b>	<b><u>22</u></b>	<b><u>16</u></b>	<b><u>16</u></b>

### OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2015 £000s Trust	2015 £000s Consolidated	2014 £000s Trust	2014 £000s Consolidated
<b>Items that will not be reclassified to net operating costs:</b>					
Net gain / (loss) on revaluation of property, plant and equipment	6.1-2/10.1	576	576	620	620
Net gain / (loss) on revaluation of intangibles	7.1-2/10.1	0	0	0	0
Net gain / (loss) on revaluation of charitable assets		0	1	0	0
<b>Items that may be reclassified to net operating costs:</b>					
Net gain / (loss) on revaluation of available for sales financial assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2015</b>		<b><u>(60,676)</u></b>	<b><u>(60,678)</u></b>	<b><u>(66,555)</u></b>	<b><u>(66,555)</u></b>

The notes on pages 69 to 112 form part of these accounts.



## CONSOLIDATED STATEMENT of FINANCIAL POSITION as at 31 March 2015

	NOTE	2015		2014	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Non Current Assets</b>					
Property, plant and equipment	6.1-2	27,299	27,299	25,771	25,771
Intangible assets	7.1-2	627	627	11	11
Financial assets	8.1	0	10	0	7
Trade and other receivables	12.1	0	0	0	0
Other current assets	12.1	0	0	0	0
<b>Total Non Current Assets</b>		<b>27,926</b>	<b>27,936</b>	<b>25,782</b>	<b>25,789</b>
<b>Current Assets</b>					
Assets classified as held for sale	9.1	0	0	0	0
Inventories	11.1	103	103	90	90
Trade and other receivables	12.1	546	546	534	535
Other current assets	12.1	330	330	329	329
Intangible current assets	12.1	0	0	0	0
Financial assets	8.1	0	0	0	0
Cash and cash equivalents	13.1	95	95	108	108
<b>Total Current Assets</b>		<b>1,074</b>	<b>1,074</b>	<b>1,061</b>	<b>1,062</b>
<b>Total Assets</b>		<b>29,000</b>	<b>29,010</b>	<b>26,843</b>	<b>26,851</b>
<b>Current Liabilities</b>					
Trade and other payables	14.1	(11,695)	(11,699)	(10,288)	(10,288)
Other liabilities	14.1	0	0	0	0
Intangible current liabilities	14.1	0	0	0	0
Provisions	16.1-5	(568)	(568)	(3,565)	(3,565)
<b>Total Current Liabilities</b>		<b>(12,263)</b>	<b>(12,267)</b>	<b>(13,853)</b>	<b>(13,853)</b>
<b>Non Current Assets plus / less Net Current Assets / Liabilities</b>		<b>16,737</b>	<b>16,743</b>	<b>12,990</b>	<b>12,998</b>
<b>Non Current Liabilities</b>					
Provisions	16.1-5	(2,443)	(2,443)	(2,440)	(2,440)
Other payables > 1 yr	14.1	(2,261)	(2,261)	(2,261)	(2,261)
Financial liabilities	8.1	0	0	0	0
<b>Total Non Current Liabilities</b>		<b>(4,704)</b>	<b>(4,704)</b>	<b>(4,701)</b>	<b>(4,701)</b>
<b>Assets less Liabilities</b>		<b>12,033</b>	<b>12,039</b>	<b>8,289</b>	<b>8,297</b>
<b>Taxpayers' Equity</b>					
Revaluation reserve		5,651	5,651	5,300	5,300
SoCNE reserve		6,382	6,382	2,989	2,989
Other reserves - charitable fund		0	6	0	8
		<b>12,033</b>	<b>12,039</b>	<b>8,289</b>	<b>8,297</b>

The notes on pages 69 to 112 form part of these accounts.

Chairman  
12 June 2015

Chief Executive  
12 June 2015



## CONSOLIDATED STATEMENT of CASH FLOWS for the year ended 31 March 2015

	NOTE	2015 £000s	2014 £000s
<b>Cash Flows from Operating Activities</b>			
Net expenditure after interest		(61,255)	(67,175)
Adjustments for non cash costs		1,331	7,036
(Increase)/decrease in trade and other receivables		(12)	23
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase)/decrease in inventories		(13)	5
Increase/(decrease) in trade payables		1,411	1,173
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant and equipment		24	(2,055)
Movements in payables relating to the purchase of intangibles		(624)	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		0	0
Use of provisions	16.1-5	(205)	(411)
<b>Net Cash Outflow from Operating Activities</b>		<b>(59,343)</b>	<b>(61,404)</b>
<b>Cash Flows from Investing Activities</b>			
(Purchase of property, plant & equipment)	6.1-2	(5,108)	(2,191)
(Purchase of intangible assets)	7.1-2	0	0
Proceeds of disposal of property, plant & equipment		44	44
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		0	6
Share of income reinvested		(1)	(1)
<b>Net Cash Outflow from Investing Activities</b>		<b>(5,065)</b>	<b>(2,142)</b>
<b>Cash Flows from Financing Activities</b>			
Grant in aid		64,395	63,541
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		0	0
<b>Net Financing</b>		<b>64,395</b>	<b>63,541</b>
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents in the Period</b>		<b>(13)</b>	<b>(5)</b>
<b>Cash &amp; Cash Equivalents at the Beginning of the Period</b>	13.1	<b>108</b>	<b>113</b>
<b>Cash &amp; Cash Equivalents at the End of the Period</b>	13.1	<b>95</b>	<b>108</b>

The notes on pages 69 to 112 form part of these accounts.





# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## CONSOLIDATED STATEMENT of CHANGES in TAXPAYER'S EQUITY

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
<b>Balance at 31 March 2013</b>		6,478	4,802	8	11,288
Changes in accounting policy		0	0	0	0
<b>Restated balance at 1 April 2013</b>		<b>6,478</b>	<b>4,802</b>	<b>8</b>	<b>11,288</b>
<b>Changes in Taxpayers Equity 2013-14</b>					
Grant from DHSSPS		63,541	0	0	63,541
Transfers between reserves		122	(122)	0	0
(Comprehensive expenditure for the year)		(67,175)	620	0	(66,555)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	4.1	23	0	0	23
<b>Balance at 31 March 2014</b>		<b>2,989</b>	<b>5,300</b>	<b>8</b>	<b>8,297</b>
<b>Changes in Taxpayers Equity 2014-15</b>					
Grant from DHSSPS		64,395	0	0	64,395
Transfers between reserves		225	(225)	0	0
(Comprehensive expenditure for the year)		(61,252)	576	(2)	(60,678)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	4.1	25	0	0	25
<b>Balance at 31 March 2015</b>		<b>6,382</b>	<b>5,651</b>	<b>6</b>	<b>12,039</b>



# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

#### 1. Authority

These accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety based on guidance from the Department of Finance and Personnel'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 follow IFRS 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.

#### 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.

#### 1.2 Currency and Rounding

These accounts are presented in UK pounds sterling. The figures in the accounts are shown to the nearest £1,000.

#### 1.3 Property, Plant and Equipment

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

##### Recognition

Property, plant and equipment must be capitalised if:

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



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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

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

#### **Valuation of Land and Buildings**

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

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

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

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

Fair values are determined as follows:

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



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

##### **Modern Equivalent Asset**

DFP 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. Land and Property Services (LPS) have included this requirement within the latest valuation.

##### **Assets Under Construction (AUC)**

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

##### **Short Life Assets**

Short life IT 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





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

The following asset lives have been used:

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

#### 1.5 Impairment Loss

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

#### 1.6 Subsequent Expenditure

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

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



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

##### 1.7 Intangible Assets

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

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.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 Donated Assets**

The Northern Ireland Ambulance Service HSC Trust had £nil donated assets in 2014 (2013: £nil).

##### **1.9 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. 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.

##### **1.10 Inventories**

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

##### **1.11 Income**

Operating Income relates directly to the operating activities of the Trust and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

##### **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.

##### **1.12 Investments**

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

The Charitable Trust Funds are invested on behalf of the Northern Ireland Ambulance Service HSC Trust by the NIHPSS Common Investment Fund (see Note 1.25).

##### **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





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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**

- Financial Assets

Financial assets are recognised on the balance sheet 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.

- Financial Liabilities

Financial liabilities are recognised on the balance sheet when the Trust becomes party to the



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

- Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within Trusts in creating risk than would apply to a non public sector body of a similar size, therefore Trusts are not exposed to the degree of financial risk faced by business entities. Trusts have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

- Currency Risk

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

- Interest Rate Risk

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

- Credit Risk

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

- 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



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 DFP's discount rate of: -1.50% (negative real rate) for up to and including 5 years; -1.05% (negative real rate) after year 5 and up to 10 years; and +2.2% in real terms for 10 years and over (+1.30% for unfunded public service pension schemes and employee early departure obligations for all periods).

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 Contingencies

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

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



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

Where the time value of money is material, contingencies are disclosed at their present value.

In addition to contingent liabilities disclosed in accordance with IAS 37, HSC Trusts should disclose 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.

#### 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 estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a representative sample to ascertain leave balances as at 31 March 2015. 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 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 DHSSPS. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

valuation at the Statement of Financial Position date and updates it to reflect current conditions.

A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in the 2014/15 accounts.

#### 1.21 Reserves

##### Statement of Comprehensive Net Expenditure Reserve

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

##### Revaluation Reserve

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

#### 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 24 to the accounts.

#### 1.24 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, Note 26 on losses and special payments is compiled



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 1 STATEMENT OF ACCOUNTING POLICIES

directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

##### 1.25 Charitable Trust Account Consolidation

The FReM consolidation accounting policy requires the HSC Trusts financial statements to consolidate the accounts of controlled charitable organisations and funds held on trust. The HSC Trusts have accounted for these transfers using merger accounting as required by the FReM.

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

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

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

##### 1.26 Accounting Standards that have been Issued but have not yet been Adopted

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

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12), that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards have an effective date of January 2013, and EU adoption is due 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 review of the NI financial process is currently under discussion with the Executive, which will bring NI departments under the same adaptation. Should this go ahead, the impact on DHSSPS and its arms length bodies is expected to focus around the disclosure requirements under IFRS 12.

The impact on the consolidation boundary of NDPB's and trading funds will be subject to review, in particular, where control could be determined to exist due to exposure to variable returns (IFRS 10), and where joint arrangements need reassessing. Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

## 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. 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 2015

#### NOTE 3 STAFF NUMBERS AND RELATED COSTS

##### 3.1 Staff Costs

Staff costs comprise:	2015		2014	
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	40,848	616	41,464	41,732
Social security costs	3,426	0	3,426	3,315
Other pension costs	4,386	0	4,386	4,408
<b>Sub-Total</b>	<b>48,660</b>	<b>616</b>	<b>49,276</b>	<b>49,455</b>
Capitalised staff costs	(30)	0	(30)	(2)
<b>Total staff costs reported in Statement of Comprehensive Net Expenditure</b>	<b>48,630</b>	<b>616</b>	<b>49,246</b>	<b>49,453</b>
Less recoveries in respect of outward secondments			0	0
<b>Total Net Costs</b>			<b>49,246</b>	<b>49,453</b>

Staff costs include £nil (2014: £nil) relating to the Charitable Trust Funds.

Staff Costs exclude £30k charged to capital projects during the year (2014: £2k).

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 DHSSPS. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in the 2014-15 accounts.





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 3 STAFF NUMBERS AND RELATED COSTS

##### 3.2 Average Number of Persons Employed

The average number of whole time equivalent persons employed during the year was as follows:

	2015			2014
	Permanently employed staff	Others	Total	Total
	No.	No.	No.	No.
Medical and dental	2	0	2	2
Nursing and midwifery	0	0	0	0
Professions allied to medicine	0	0	0	0
Ancillaries	0	0	0	0
Administrative & clerical	86	20	106	101
Ambulance staff	1,043	5	1,048	1,082
Works	3	0	3	3
Other professional and technical	0	0	0	0
Social services	0	0	0	0
Other	0	0	0	0
<b>Total Average Number of Persons Employed</b>	<b>1,134</b>	<b>25</b>	<b>1,159</b>	<b>1,188</b>
Less average staff number relating to capitalised staff costs	(1)		(1)	0
Less average staff number in respect of outward secondments	0		0	0
<b>Total Net Average Number of Persons Employed</b>	<b>1,133</b>	<b>25</b>	<b>1,158</b>	<b>1,188</b>

The number of persons employed include nil (2014: nil) relating to the Charitable Trust Funds.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 3 STAFF NUMBERS AND RELATED COSTS

##### 3.3 Reporting of Early Retirement and Other Compensation Scheme - Exit Packages

Exit package cost band	Number of Compulsory Redundancies		Number of Other Departures Agreed		Total Number of Exit Packages by Cost Band	
	2015	2014	2015	2014	2015	2014
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	0	0	0	0	0	0
£50,001 - £100,000	0	0	0	0	0	0
£100,001 - £150,000	0	0	0	0	0	0
£150,001 - £200,000	0	0	0	0	0	0
£200,001 - £250,000	0	0	0	0	0	0
£250,001 - £300,000	0	0	0	0	0	0
£300,001 - £350,000	0	0	0	0	0	0
£350,001 - £400,000	0	0	0	0	0	0
<b>Total Number of Exit Packages by Type</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total Resource Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation Act 1972. Exit costs are accounted for in full in the year in which the exit package is approved and agreed and are included as operating expenses at note 4. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 3 STAFF NUMBERS AND RELATED COSTS

##### 3.4 Staff Benefits

The Northern Ireland Ambulance Service HSC Trust paid £nil staff benefits in 2015 (2014 £nil).

##### 3.5 Trust Management Costs

	2015 £000s	2014 £000s
<b>Trust Management Costs</b>	<b>4,153</b>	<b>4,085</b>
<b>Income:</b>		
RRL	61,274	67,191
Income per Note 5	571	696
Non cash RRL for movement in clinical negligence provision	(14)	234
Less interest receivable	0	0
	<b>61,831</b>	<b>68,121</b>
Less adjustments as detailed in HSS (THR) 2/99	(440)	(634)
<b>Total Income</b>	<b>61,391</b>	<b>67,487</b>
<b>% of Total Income</b>	<b>6.8%</b>	<b>6.1%</b>

The above information is based on the Audit Commission's definition "M2" Trust management costs, as detailed in HSS (THR) 2/99.

The denominator in the calculation of the management cost percentage is total income, which includes non-cash items. This can vary significantly between years, largely due to changes in provisions. With the effect of these movements in provisions removed, the headline management cost percentage for 2014/15 is 6.4% (2013/14: 6.3%).

##### 3.6 Retirements Due to Ill-Health

During 2014/15 there were 4 early retirements from the Trust, agreed on the grounds of ill-health (2014: 2). The estimated additional pension liabilities of these ill-health retirements will be £42k (2014: £8k). These costs are borne by the HSC Pension Scheme.



# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

### NOTE 4 OPERATING EXPENSES

#### 4.1 Operating Expenses

	2015		2014	
	£000s	£000s	£000s	£000s
	Trust	Consolidated	Trust	Consolidated
Purchase of care from non-HPSS bodies	0	0	0	0
Revenue grants to voluntary organisations	0	0	0	0
Capital grants to voluntary organisations	0	0	0	0
Personal social services	1	1	0	0
Recharges from other HSC organisations	776	776	823	823
Supplies and services - Clinical	1,359	1,359	1,180	1,180
Supplies and services - General	397	397	314	314
Establishment	1,295	1,295	1,351	1,351
Transport	4,926	4,926	5,240	5,240
Premises	1,561	1,561	1,740	1,740
Bad debts	0	0	0	0
Rentals under operating leases	176	176	195	195
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	207	207	108	108
Clinical training and other training	177	177	221	221
Professional fees	13	13	15	15
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	4	0	2
Miscellaneous expenditure	358	358	195	195
<b>Non Cash Items</b>				
Depreciation	4,101	4,101	4,035	4,035
Amortisation	8	8	16	16
Impairments	25	25	0	0
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(39)	(39)	(44)	(44)
(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
Provisions provided for in year	(2,820)	(2,820)	3,022	3,022
Cost of borrowing of provisions (unwinding of discount on provisions)	31	31	(16)	(16)
Auditors remuneration	25	25	23	23
Add back of notional charitable expenditure	0	0	0	0
<b>Total</b>	<b>12,577</b>	<b>12,581</b>	<b>18,418</b>	<b>18,420</b>

In addition to the notional auditors remuneration above, during the year the Trust received services from its External Auditor (The Northern Ireland Audit Office) to the value of £1,173 (2014: £nil). This was in respect of fees for the National Fraud Initiative 2014-15 exercise.





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 5 INCOME

##### 5.1 Income from Activities

	2015		2014	
	£000s Trust	£000s Consolidated	£000s Trust	£000s Consolidated
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	2	2	23	23
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	388	388	396	396
Clients contributions	0	0	0	0
<b>Total</b>	<b>390</b>	<b>390</b>	<b>419</b>	<b>419</b>

##### 5.2 Other Operating Income

	2015		2014	
	£000s Trust	£000s Consolidated	£000s Trust	£000s Consolidated
Other income from non-patient services	181	181	277	277
Seconded staff	0	0	0	0
Charitable and other contributions to expenditure by core trust	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	0	0
Charitable income received by Charitable Trust Fund	0	1	0	2
Investment income	0	0	0	0
Profit on disposal of land	0	0	0	0
Interest receivable	0	0	0	0
<b>Total</b>	<b>181</b>	<b>182</b>	<b>277</b>	<b>279</b>

##### 5.3 Other Income

	2015		2014	
	£000s Trust	£000s Consolidated	£000s Trust	£000s Consolidated
Income released from conditional grants	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>571</b>	<b>572</b>	<b>696</b>	<b>698</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

## NOTE 6 CONSOLIDATED PROPERTY PLANT & EQUIPMENT

### 6.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2015

Land £000s	Buildings (excluding dwellings) £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
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#### Cost or Valuation

At 1 April 2014	1,082	8,426	1,380	5,473	20,724	1,621	242	38,948
Indexation	0	0	0	93	0	0	0	93
Additions	45	74	3,304	15	999	646	0	5,083
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	0	(315)	(7)	322	0	0	0
Transfers	0	0	0	0	(949)	0	0	(949)
Revaluation	408	0	0	0	0	0	0	408
Impairment charged to the SoCNE	0	(24)	0	0	0	0	(1)	(25)
Impairment charged to the revaluation reserve	0	(786)	0	0	0	0	(99)	(885)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	(39)	(1,485)	(3)	0	(1,527)
<b>At 31 March 2015</b>	<b>1,535</b>	<b>7,690</b>	<b>4,369</b>	<b>5,535</b>	<b>19,611</b>	<b>2,264</b>	<b>142</b>	<b>41,146</b>

#### Depreciation

At 1 April 2014	0	1,006	0	4,134	7,262	698	77	13,177
Indexation	0	0	0	76	0	0	0	76
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	(7)	(942)	0	0	(949)
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	(982)	0	0	0	0	(54)	(1,036)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	(39)	(1,480)	(3)	0	(1,522)
Provided during the year	0	230	0	447	3,125	286	13	4,101
<b>At 31 March 2015</b>	<b>0</b>	<b>254</b>	<b>0</b>	<b>4,611</b>	<b>7,965</b>	<b>981</b>	<b>36</b>	<b>13,847</b>

#### Carrying Amount

<b>At 31 March 2015</b>	<b>1,535</b>	<b>7,436</b>	<b>4,369</b>	<b>924</b>	<b>11,646</b>	<b>1,283</b>	<b>106</b>	<b>27,299</b>
<b>At 31 March 2014</b>	<b>1,082</b>	<b>7,420</b>	<b>1,380</b>	<b>1,339</b>	<b>13,462</b>	<b>923</b>	<b>165</b>	<b>25,771</b>

#### Asset Financing

Owned	1,535	7,436	4,369	924	11,646	1,283	106	27,299
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
<b>Carrying Amount</b>	<b>1,535</b>	<b>7,436</b>	<b>4,369</b>	<b>924</b>	<b>11,646</b>	<b>1,283</b>	<b>106</b>	<b>27,299</b>

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 (2014: £nil).

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

The carrying amount as at 31 March 2015 includes £nil (2014: £nil and 2013: £nil) relating to the Charitable Trust Funds.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

### NOTE 6 CONSOLIDATED PROPERTY PLANT & EQUIPMENT

#### 6.2 Consolidated Property, Plant & Equipment - Year Ended 31 March 2014

Land £000s	Buildings (excluding dwellings) £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
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#### Cost or Valuation

At 1 April 2013	1,082	7,598	997	5,358	21,083	1,444	239	37,801
Indexation	0	666	0	129	0	0	3	798
Additions	0	162	1,340	0	2,488	256	0	4,246
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	0	(957)	0	957	0	0	0
Transfers	0	0	0	0	(2,263)	0	0	(2,263)
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	(11)	0	(11)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	(14)	(1,541)	(68)	0	(1,623)
<b>At 31 March 2014</b>	<b>1,082</b>	<b>8,426</b>	<b>1,380</b>	<b>5,473</b>	<b>20,724</b>	<b>1,621</b>	<b>242</b>	<b>38,948</b>

#### Depreciation

At 1 April 2013	0	716	0	3,609	7,949	525	62	12,861
Indexation	0	76	0	95	0	0	1	172
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(2,263)	0	0	(2,263)
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	(5)	0	(5)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	(14)	(1,541)	(68)	0	(1,623)
Provided during the year	0	214	0	444	3,117	246	14	4,035
<b>At 31 March 2014</b>	<b>0</b>	<b>1,006</b>	<b>0</b>	<b>4,134</b>	<b>7,262</b>	<b>698</b>	<b>77</b>	<b>13,177</b>

#### Carrying Amount

<b>At 31 March 2014</b>	<b>1,082</b>	<b>7,420</b>	<b>1,380</b>	<b>1,339</b>	<b>13,462</b>	<b>923</b>	<b>165</b>	<b>25,771</b>
<b>At 1 April 2013</b>	<b>1,082</b>	<b>6,882</b>	<b>997</b>	<b>1,749</b>	<b>13,134</b>	<b>919</b>	<b>177</b>	<b>24,940</b>

#### Asset Financing

Owned	1,082	7,420	1,380	1,339	13,462	923	165	25,771
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
<b>Carrying Amount</b>	<b>1,082</b>	<b>7,420</b>	<b>1,380</b>	<b>1,339</b>	<b>13,462</b>	<b>923</b>	<b>165</b>	<b>25,771</b>

#### Asset Financing

Owned	1,082	6,882	997	1,749	13,134	919	177	24,940
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
<b>Carrying Amount</b>	<b>1,082</b>	<b>6,882</b>	<b>997</b>	<b>1,749</b>	<b>13,134</b>	<b>919</b>	<b>177</b>	<b>24,940</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 7 CONSOLIDATED INTANGIBLE ASSETS

##### 7.1 Consolidated Intangible Assets - Year Ended 31 March 2015

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

At 1 April 2014	85	0	30	0	0	115
Indexation	0	0	0	0	0	0
Additions	624	0	0	0	0	624
Donations / Government grant /	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	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
<b>At 31 March 2015</b>	<b>709</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>739</b>

##### Amortisation

At 1 April 2014	82	0	22	0	0	104
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	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Provided during the year	3	0	5	0	0	8
<b>At 31 March 2015</b>	<b>85</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>112</b>

##### Carrying Amount

<b>At 31 March 2015</b>	<b>624</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>627</b>
<b>At 31 March 2014</b>	<b>3</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>11</b>

##### Asset Financing

Owned	624	0	3	0	0	627
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
<b>Carrying Amount</b>	<b>624</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>627</b>

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 2015 includes £nil (2014: £nil and 2013: £nil) relating to the Charitable Trust Funds.





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 7 CONSOLIDATED INTANGIBLE ASSETS

##### 7.2 Consolidated Intangible Assets - Year Ended 31 March 2014

	Software Licenses £000s	Information Technology £000s	Websites £000s	Development Expenditure £000s	Payments on Account & Assets under Construction £000s	Total £000s
<b>Cost or Valuation</b>						
At 1 April 2013	85	0	30	0	0	115
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	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
<b>At 31 March 2014</b>	<b>85</b>	<b>0</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>115</b>

##### Amortisation

At 1 April 2013	78	0	10	0	0	88
Indexation	0	0	0	0	0	0
Reclassifications	(7)	0	7	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	11	0	5	0	0	16
<b>At 31 March 2014</b>	<b>82</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>104</b>

##### Carrying Amount

<b>At 31 March 2014</b>	<b>3</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>11</b>
<b>At 1 April 2013</b>	<b>7</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>27</b>

##### Asset Financing

Owned	3	0	8	0	0	11
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
<b>Carrying Amount</b>	<b>3</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>11</b>

##### Asset Financing

Owned	7	0	20	0	0	27
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
<b>Carrying Amount</b>	<b>7</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>27</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 8 FINANCIAL INSTRUMENTS

##### 8.1 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, Social Services and Public Safety, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of the Trusts financial instruments relate to contracts to buy non-financial items in line with the Trusts 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 2015 (2014: £nil).

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

	Investments	
	2015 £000s	2014 £000s
Balance at 1 April	7	12
Additions	1	1
Disposals	0	(6)
Revaluations	2	0
Balance at 31 March	<b>10</b>	<b>7</b>
Trust	0	0
Charitable trust fund	10	7
	<b>10</b>	<b>7</b>

##### 8.2 Market Value of Investments as at 31 March 2015

	Held in £000s	Held outside £000s	2015 £000s	2014 £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	10	0	10	7
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
<b>Total Market Value of Fixed Asset Investments</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>7</b>



**NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015**  
**NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE**

**9.1 Assets Classified as Held for Sale**

	<b>Transport</b>	
	<b>2015</b>	<b>2014</b>
	<b>£000s</b>	<b>£000s</b>
<b>Cost</b>		
At 1 April	2,365	102
Transfers in	1,074	2,263
Transfers out	(125)	0
(Disposals)	(695)	0
Impairment	0	0
<b>At 31 March</b>	<b>2,619</b>	<b>2,365</b>
<b>Depreciation</b>		
At 1 April	2,365	102
Transfers in	1,074	2,263
Transfers out	(125)	0
(Disposals)	(695)	0
Impairment	0	0
<b>At 31 March</b>	<b>2,619</b>	<b>2,365</b>
<b>Carrying Amount at 31 March</b>	<b>0</b>	<b>0</b>

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 2015 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

During the year ended 31 March 2015, vehicles with a fair value (less costs to sell) of £5,366 (2014: £nil) and general equipment with a fair value (less costs to sell) of £nil (2014: £nil) and IT equipment with a fair value (less costs to sell) of £nil (2014: £nil) were sold.

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



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 10 IMPAIRMENTS

##### 10.1 Impairments

	2015		
	Property, Plant & Equipment	Intangibles	Total
	£000s	£000s	£000s
Total value of impairments for the period	(126)	0	(126)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	151	0	151
<b>Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure</b>	<b>25</b>	<b>0</b>	<b>25</b>

	2014		
	Property, Plant & Equipment	Intangibles	Total
	£000s	£000s	£000s
Total value of impairments for the period	6	0	6
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(6)	0	(6)
<b>Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 11 INVENTORIES

##### 11.1 Inventories

	2015		2014	
	£000s	£000s	£000s	£000s
	Trust	Consolidated	Trust	Consolidated
Pharmacy supplies	0	0	0	0
Theatre equipment	0	0	0	0
Building & engineering supplies	0	0	0	0
Fuel	17	17	13	13
Community care appliances	0	0	0	0
Laboratory materials	0	0	0	0
Stationery	11	11	12	12
Laundry	0	0	0	0
X-Ray	0	0	0	0
Stock held for resale	0	0	0	0
Orthopaedic equipment	0	0	0	0
Heat, light and power	0	0	0	0
Medical & surgical equipment	63	63	53	53
Other	12	12	12	12
<b>Total</b>	<b>103</b>	<b>103</b>	<b>90</b>	<b>90</b>





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

##### 12.1 Trade Receivables and Other Current Assets

	2015		2014	
	£000s Trust	£000s Consolidated	£000s Trust	£000s Consolidated
<b>Amounts Falling Due Within One Year</b>				
Trade receivables	7	7	54	54
Deposits and advances	0	0	0	0
VAT receivable	472	472	432	432
Other receivables - not relating to fixed assets	59	59	37	38
Other receivables - relating to property plant and equipment	8	8	11	11
Other receivables - relating to intangibles	0	0	0	0
<b>Trade and Other Receivables</b>	<b>546</b>	<b>546</b>	<b>534</b>	<b>535</b>
Prepayments and accrued income	330	330	329	329
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
<b>Other Current Assets</b>	<b>330</b>	<b>330</b>	<b>329</b>	<b>329</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amounts Falling Due After More Than One Year</b>				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
<b>Trade and Other Receivables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prepayments and accrued income	0	0	0	0
<b>Other Current Assets Falling Due After More Than One Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>546</b>	<b>546</b>	<b>534</b>	<b>535</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>330</b>	<b>330</b>	<b>329</b>	<b>329</b>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RECEIVABLES AND OTHER CURRENT ASSETS</b>	<b>876</b>	<b>876</b>	<b>863</b>	<b>864</b>

The balances are net of a provision for bad debts of £nil (2014: £nil).



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

## NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

### 12.2 Trade Receivables and Other Current Assets: Intra-Government Balances

	Amounts falling due within 1 year 2014/15 £000s	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2014/15 £000s	Amounts falling due after more than 1 year 2013/14 £000s
<b>Balances with:</b>				
Other central government bodies	473	467	0	0
Local authorities	9	9	0	0
NHS / HSC Trusts	19	27	0	0
Public corporations and trading funds	0	0	0	0
<b>Intra-government Balances</b>	<b>501</b>	<b>503</b>	<b>0</b>	<b>0</b>
Bodies external to government	375	360	0	0
<b>Total Receivables and Other Current Assets at 31 March</b>	<b>876</b>	<b>863</b>	<b>0</b>	<b>0</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 13 CASH AND CASH EQUIVALENTS

##### 13.1 Cash and Cash Equivalents

	2015		2014	
	£000s	£000s	£000s	£000s
	Trust	Consolidated	Trust	Consolidated
Balance at 1st April	108	108	113	113
Net change in cash and cash equivalents	(13)	(13)	(5)	(5)
<b>Balance at 31st March</b>	<b>95</b>	<b>95</b>	<b>108</b>	<b>108</b>

The following balances at 31 March were held at:

	2015		2014	
	£000s	£000s	£000s	£000s
	Trust	Consolidated	Trust	Consolidated
Commercial banks and cash in hand	95	95	108	108
<b>Balance at 31st March</b>	<b>95</b>	<b>95</b>	<b>108</b>	<b>108</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

##### 14.1 Trade Payables and Other Current Liabilities

	2015		2014	
	£000s Trust	£000s Consolidated	£000s Trust	£000s Consolidated
<b>Amounts Falling Due Within One Year</b>				
Other taxation and social security	1,090	1,090	1,018	1,018
VAT payable	0	0	0	0
Bank overdraft	0	0	0	0
Trade capital payables - property, plant and equipment	4,117	4,117	4,141	4,141
Trade capital payables - intangibles	624	624	0	0
Trade revenue payables	1,434	1,434	1,137	1,137
Payroll payables	2,112	2,112	2,151	2,151
RPA payables	0	0	0	0
BSO payables	354	354	458	458
Other payables	646	650	606	606
Accruals and deferred income	1,318	1,318	777	777
Accruals and deferred income - relating to property, plant and equipment	0	0	0	0
Accruals and deferred income - relating to intangibles	0	0	0	0
<b>Trade and Other Payables</b>	<b>11,695</b>	<b>11,699</b>	<b>10,288</b>	<b>10,288</b>
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 on balance sheet (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
<b>Other Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible Current Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Payables Falling Due Within One Year</b>	<b>11,695</b>	<b>11,699</b>	<b>10,288</b>	<b>10,288</b>
<b>Amounts Falling Due After More Than One Year</b>				
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 on balance sheet (SoFP) PFI and other service concession arrangements contracts	0	0	0	0
Long term loans	2,261	2,261	2,261	2,261
<b>Total Non Current Other Payables</b>	<b>2,261</b>	<b>2,261</b>	<b>2,261</b>	<b>2,261</b>
<b>TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>13,956</b>	<b>13,960</b>	<b>12,549</b>	<b>12,549</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

##### 14.2 Trade Payables and Other Current Liabilities - Intra-government Balances

	Amounts falling due within 1 year 2014/15 £000s	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2014/15 £000s	Amounts falling due after more than 1 year 2013/14 £000s
<b>Balances with:</b>				
Other central government bodies	2,243	2,202	2,261	2,261
Local authorities	2	3	0	0
NHS / HSC Trusts	590	401	0	0
Public corporations and trading funds	0	0	0	0
<b>Intra-government Balances</b>	<b>2,835</b>	<b>2,606</b>	<b>2,261</b>	<b>2,261</b>
Bodies external to government	8,860	7,682	0	0
<b>Total Payables and Other Liabilities at 31 March</b>	<b>11,695</b>	<b>10,288</b>	<b>2,261</b>	<b>2,261</b>

##### 14.3 Loans

	Government Loans	
	2015 £000s	2014 £000s
<b>Amounts Falling Due:</b>		
In one year or less	0	0
Between one and two years	0	0
Between two and five years	2,261	2,261
In five years or more	0	0
<b>Total</b>	<b>2,261</b>	<b>2,261</b>
	2015 £000s	2014 £000s
Wholly repayable within five years	2,261	2,261
Wholly repayable after five years, not by instalments	0	0
Wholly or partially repayable after five years by instalments	0	0
<b>Total</b>	<b>2,261</b>	<b>2,261</b>
Total repayable after five years by instalments	0	0
Loans wholly or partially repayable after five years:	0	0
<b>Terms of Payment</b>	<b>Interest Rate</b>	
Originating Capital Debt	8.75%	





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 15 PROMPT PAYMENT POLICY

##### 15.1 Public Sector Payment Policy - Measure of Compliance

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

	2015 Number	2015 Value £000s	2014 Number	2014 Value £000s
Total bills paid	14,639	14,684	15,510	13,055
Total bills paid within 30 day target or under agreed payment terms	12,952	11,168	13,810	11,792
% of bills paid within 30 day target or under agreed payment terms	<b>88.48%</b>	<b>76.06%</b>	<b>89.04%</b>	<b>90.33%</b>
Total bills paid within 30 days of receipt of an undisputed invoice*	11,440	10,022		
% of bills paid within 30 days of receipt of an undisputed invoice	<b>78.15%</b>	<b>68.25%</b>		
Total bills paid within 10 day target	6,078	5,838	5,732	6,890
% of bills paid within 10 day target	<b>41.52%</b>	<b>39.76%</b>	<b>36.96%</b>	<b>52.78%</b>

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

##### 15.2 The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	0
Amount of interest paid for payment(s) being late	0
<b>Total</b>	<b>0</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 16 PROVISIONS FOR LIABILITIES AND CHARGES

##### 16.1 Provisions for Liabilities and Charges - 2015

	Pensions				2015 £000s
	Relating to	Pensions	Clinical Negligence	Other	
	Former Directors	Relating to Other Staff			
	£000s	£000s	£000s	£000s	£000s
<b>Balance at 1 April 2014</b>	0	0	102	5,903	6,005
Provided in year	0	0	13	366	379
(Provisions not required written back)	0	0	(6)	(3,193)	(3,199)
(Provisions utilised in the year)	0	0	(24)	(181)	(205)
Cost of borrowing (unwinding of discount)	0	0	7	24	31
<b>At 31 March 2015</b>	<b>0</b>	<b>0</b>	<b>92</b>	<b>2,919</b>	<b>3,011</b>

Provisions have been made for 6 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Procurement and Industrial Tribunal. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims, as well as Procurement and Industrial Tribunal 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.

##### 16.2 Comprehensive Net Expenditure Account Charges

	2015 £000s	2014 £000s
Arising during the year	379	3,379
Reversed unused	(3,199)	(357)
Cost of borrowing (unwinding of discount)	31	(16)
<b>Total Charge within Operating Expenses</b>	<b>(2,789)</b>	<b>3,006</b>

##### 16.3 Analysis of Expected Timing of Discounted Flows - 2015

	Pensions				2015 £000s
	Relating to	Pensions	Clinical Negligence	Other	
	Former Directors	Relating to Other Staff			
	£000s	£000s	£000s	£000s	£000s
Not later than one year	0	0	14	554	568
Later than one year and not later than five years	0	0	18	424	442
Later than five years	0	0	60	1,941	2,001
<b>At 31 March 2015</b>	<b>0</b>	<b>0</b>	<b>92</b>	<b>2,919</b>	<b>3,011</b>

The provision in respect of other liabilities and charges comprises £1,934k for Employer's and Occupier's Liability, £15k for Procurement, £4k for Industrial Tribunal and £2,467k for Injury Benefit.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 16 PROVISIONS FOR LIABILITIES AND CHARGES

##### 16.4 Provisions for Liabilities and Charges - 2014

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2014 £000s
Balance at 1 April 2013	0	0	534	2,876	3,410
Provided in year	0	0	9	3,370	3,379
(Provisions not required written back)	0	0	(251)	(106)	(357)
(Provisions utilised in the year)	0	0	(198)	(213)	(411)
Cost of borrowing (unwinding of discount)	0	0	8	(24)	(16)
<b>At 31 March 2014</b>	<b>0</b>	<b>0</b>	<b>102</b>	<b>5,903</b>	<b>6,005</b>

##### 16.5 Analysis of Expected Timing of Discounted Flows - 2014

	Pensions Relating to Former Directors £000s	Pensions Relating to Other Staff £000s	Clinical Negligence £000s	Other £000s	2014 £000s
Not later than one year	0	0	4	3,561	3,565
Later than one year and not later than five years	0	0	33	438	471
Later than five years	0	0	65	1,904	1,969
<b>At 31 March 2014</b>	<b>0</b>	<b>0</b>	<b>102</b>	<b>5,903</b>	<b>6,005</b>

The provision in respect of other liabilities and charges comprises £3,470k for Employer's and Occupier's Liability and £2,433k for Injury Benefit.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTE 17 CAPITAL COMMITMENTS

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

	2015 £000s	2014 £000s
Property, plant & equipment	3,083	0
Intangible assets	0	0
	<b>3,083</b>	<b>0</b>

### NOTE 18 COMMITMENTS UNDER LEASES

#### 18.1 Operating Leases

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

#### Obligations under Operating Leases Comprise:

	2015 £000s	2014 £000s
<b>Land</b>		
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
	<b>0</b>	<b>0</b>
<b>Buildings</b>		
Not later than 1 year	114	176
Later than 1 year and not later than 5 years	168	268
Later than 5 years	38	52
	<b>320</b>	<b>496</b>
<b>Other</b>		
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
	<b>0</b>	<b>0</b>

Obligations under operating leases for Ambulance Stations are recorded fully under Buildings, as the

#### 18.2 Finance Leases

The Northern Ireland Ambulance Service HSC Trust has not entered into any finance leases as at either

#### 18.3 Operating Leases - Lessor Agreements

The Northern Ireland Ambulance Service HSC Trust has not entered into any lessor agreements as at either 31 March 2015 or 31 March 2014.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

## NOTE 19 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

### 19.1 PFI Contracts

The Northern Ireland Ambulance Service HSC Trust has not entered into any PFI contracts as at either 31 March 2015 or 31 March 2014.

## NOTE 20 OTHER FINANCIAL COMMITMENTS

### 20.1 Other Financial Commitments

The Northern Ireland Ambulance Service HSC Trust has not entered into any non cancellable contracts (which are not leases or PFI and other service concession arrangements contracts) as at either 31 March 2015 or 31 March 2014.

## NOTE 21 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

### 21.1 Financial Guarantees, Indemnities and Letters of Comfort

The Trust has not entered into any of the following: quantifiable guarantees, indemnities or provided letters of comfort. None of these are a contingent liability under the meaning of IAS37, since the likelihood of a transfer of economic benefit in settlement is too remote. They therefore fail to be measured following the requirements of IAS39. Managing public money requires that the full potential costs of such contracts be reported.





## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 22 CONTINGENT LIABILITIES

##### 22.1 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.

	<b>2015</b> <b>£000s</b>	<b>2014</b> <b>£000s</b>
Clinical negligence	20	11
Public liability	0	0
Employers' liability	0	0
Accrued leave	0	0
Injury benefit	0	0
Other	0	0
Total	<b>20</b>	<b>11</b>

The Trust continues with the agreed process in respect of Agenda for Change in partnership with Trade Unions. However, at this stage, there remain uncertainties over the outcome of the process and the Trust cannot establish the extent to which claims that could be made, nor can it make a reliable estimate of any potential claims under employment legislation that may arise. The Trust therefore, recognises this as a contingent liability under IAS 37.



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 23 RELATED PARTY TRANSACTIONS

##### 23.1 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 is available for inspection by members of the public.

Mr Norman McKinley, Non Executive Director, also holds a position as UK Director of The British Red Cross with responsibility for Scotland, Wales, Northern Ireland and the Isle of Man. During 2014/15 the Trust had transactions with The British Red Cross to the value of £48,307 (2014: £9,675) for the provision of non emergency patient transport to NIAS during periods of exceptional demand.

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

The Northern Ireland Ambulance Service HSC Trust is an arms length body of the Department of Health, Social Services and Public Safety 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 and the Business Services Organisation.

#### NOTE 24 THIRD PARTY ASSETS

##### 24.1 Third Party Assets

The Trust held £nil cash at bank and in hand at 31 March 2015 which relates to monies held by the Trust on behalf of patients (2014: £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 2015

#### NOTE 25 FINANCIAL PERFORMANCE TARGETS

##### 25.1 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:

	2015 Total £000s	2014 Total £000s
HSCB	59,943	60,155
PHA	0	0
SUMDE & NIMDTA	0	0
DHSSPS (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DHSSPS)	1,331	7,036
<b>Total agreed RRL</b>	<b>61,274</b>	<b>67,191</b>
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	0
<b>Total Revenue Resource Limit to Statement Comprehensive Net Expenditure</b>	<b>61,274</b>	<b>67,191</b>

##### 25.2 Capital Resource Limit

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

	2015 Total £000s	2014 Total £000s
Gross capital expenditure	5,707	4,246
Less charitable trust fund capital expenditure	0	0
(Receipts from sales of fixed assets)	(5)	0
Net capital expenditure	5,702	4,246
Capital Resource Limit	5,703	4,246
<b>Overspend / (Underspend) against CRL</b>	<b>(1)</b>	<b>0</b>



## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

#### NOTE 25 FINANCIAL PERFORMANCE TARGETS

##### 25.3 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.

	2014/15 £000s	2013/14 £000s
Net Expenditure	(61,252)	(67,175)
RRL	<u>61,274</u>	<u>67,191</u>
Surplus / (Deficit) against RRL	22	16
Break Even cumulative position (opening)	<u>716</u>	<u>700</u>
<b>Break Even Cumulative Position (Closing)</b>	<b><u>738</u></b>	<b><u>716</u></b>

##### Materiality Test:

	2014/15 %	2013/14 %
Break Even in year position as % of RRL	<u>0.04%</u>	<u>0.02%</u>
Break Even cumulative position as % of RRL	<u>1.20%</u>	<u>1.07%</u>

The Department recognises a material surplus or deficit as 0.25% of RRL. The in year break even position is therefore not considered material for any of the last 5 years. The cumulative position at 31 March 2015 is £738k (1.20% 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.



# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

### NOTE 26 LOSSES & SPECIAL PAYMENTS

#### 26.1 Analysis of Losses and Special Payments

Type of loss and special payment	2014/15		2013/14	2012/13
	Number of Cases	£	£	£
<b>Cash Losses</b>				
Cash Losses - Theft, fraud etc	0	0	0	0
Cash Losses - Overpayments of salaries, wages & allowances	0	0	0	0
Cash Losses - Other causes	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Claims Abandoned</b>				
Waived or abandoned claims	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Administrative Write-offs</b>				
Bad debts	0	0	0	0
Other	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fruitless Payments</b>				
Late Payment of Commercial Debt	0	0	0	0
Other fruitless payments and constructive losses	0	0	900	649
	<b>0</b>	<b>0</b>	<b>900</b>	<b>649</b>
<b>Stores Losses</b>				
Losses of accountable stores through any deliberate act	0	0	0	0
Other stores losses	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Special Payments</b>				
Compensation payments				
- Clinical Negligence	1	2,476	154,376	0
- Public Liability	2	21,250	0	0
- Employers Liability	5	9,443	66,052	38,750
- Other	0	0	0	0
	<b>8</b>	<b>33,169</b>	<b>220,428</b>	<b>38,750</b>
Ex-gratia payments	4	404	1,154	0
Extra contractual	0	0	0	0
Special severance payments	0	0	0	0
	<b>12</b>	<b>33,573</b>	<b>222,482</b>	<b>39,399</b>
<b>TOTAL</b>	<b>12</b>	<b>33,573</b>	<b>222,482</b>	<b>39,399</b>

#### 26.2 Special Payments

The Northern Ireland Ambulance Service HSC Trust did not make any special payments or gifts during the year.

#### 26.3 Other Payments

The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year.

#### 26.4 Losses and Special Payments over £250,000

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £250k during the year (2014: £nil).





## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015**

#### **NOTE 27 POST BALANCE SHEET EVENTS**

##### **27.1 Post Balance Sheet Events**

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

#### **NOTE 28 DATE AUTHORISED FOR ISSUE**

##### **28.1 Date Authorised for Issue**

The Accounting Officer authorised these financial statements for issue on 30 June 2015.





## Northern Ireland Ambulance Service

### Health and Social Care Trust

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