

Annual Report and Accounts 2023 - 2024



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Northern Health and Social Care Trust
Annual Report and Accounts
for the year ended 31 March 2024

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

On

5 July 2024



Northern Health
and Social Care Trust

Annual Report 2023/24

Contents

Foreword from the Chair	1
Chief Executive's Statement	4
Performance Report	
Performance Overview	7
Performance Analysis	34
Accountability Report	
Corporate Governance Report	
Overview	56
Non-Executive Directors' Report	57
Directors' Report	59
Statement of Accounting Officer's Responsibilities	61
Governance Statement	62
Remuneration and Staff Report	101
Assembly Accountability and Audit Report	114
Financial Statements	
Consolidated Accounts	126
Notes to the Accounts	134
Accounts of monies held on behalf of patients and residents	181
Glossary	183

Foreword from the Chair



I am pleased to present the Northern Health and Social Care Trust (the Trust) Annual Report and Accounts for the year ended 31 March 2024.

As we reach the end of another year, it is encouraging to see our services largely returned to business as usual, following the Covid-19 pandemic. However, the impact on our health and social care system is still keenly felt, and will be for some time yet. Services most impacted by the pandemic are continuing to recover, and we are mindful of the lasting effect it has had on our workforce, and their health and wellbeing.

The last few years have undoubtedly taken a toll on our health and social care workers; morale has been dented and sadly some are choosing to leave the profession altogether. There is a sense of frustration among our workforce, demonstrated in recent months with many workers, regrettably, feeling they had no alternative but to take industrial action.

Like other citizens across the region, I am heartened to see the return of our devolved institutions. While we know having our Assembly back is not a magic fix, it is undoubtedly a positive step forward, and we remain hopeful that real progress can be made around much-needed transformation in health and social care.

Our services are under enormous strain with current funding and resources not able to keep pace with ever-growing demands; not just within our acute settings, but also within communities. The opening of the additional 48 inpatient beds in Antrim Area Hospital (AAH) last year was very welcome, but sadly it is not easing pressures significantly, given the ongoing challenges and workforce issues in community and homecare. As a result, these pressures at times lead to delayed discharges for those patients who are well enough to leave an acute care setting, but who require further care in the community.

The Health Minister's recent announcement of a funding package to support social care is very welcome, however one-off cash injections will only go so far in solving the problem; a sustainable, recurrent funding model is necessary to help stabilise and strengthen services and, importantly, support recruitment and retention of staff.

Workforce issues continue to present challenges to the stability and continuity of services across a number of teams. The Trust's Children and Young People's Division continues to face severe pressures; pressures which are only exacerbated by high vacancy rates and an acute shortage of social workers. Work is ongoing across the region to address some of these issues, including the mounting concerns from Trade Unions. We also await the outcome of the consultation on the recommendations contained within Professor Ray Jones' Review of Child Care Social Services.

The Trust has the largest geographical area to service of any Trust in Northern Ireland and district nursing is another service facing workforce challenges, with

significant gaps in cover in some areas. Ongoing challenges around primary care provision also have a knock-on effect on unscheduled care. Our Emergency Departments (EDs) are increasingly busy, with a growing number of attendances among our frail and older population.

Projections show that over the next 20 years the number of people living in the Causeway Coast and Glens area over the age of 75 will have increased by more than half, while the number of under-20s living in the area is expected to fall by around one fifth. It's imperative therefore that we respond to this changing demographic if we are to continue providing the right care, at the right time, to the right people.

As a region, we must start to look at how we do things differently and I am pleased that the Trust continues to deliver on its reform commitments. Last June, the Permanent Secretary for the Department of Health (DoH) approved the recommendation of our Trust Board to consolidate all hospital births at AAH. It followed a 14-week public consultation, which concluded in March 2023. This transformation of our acute maternity services, which has been operational since July 2023, has created a safe and sustainable model, which we will now build upon.

The reconfiguration of our maternity services represented a significant milestone in the transformation of health and social care, not just within the Northern Trust, but for the entire region. It is reassuring that there is now a growing recognition, and acceptance, that we do need to do things differently if we are to sustain our ability to provide services across our population.

With this in mind, and in response to the DoH's Review of General Surgery, we have started to look at our own general surgery service provision within the Trust, with a view to going out to public consultation on the preferred option(s).

The Birch Hill Centre for Mental Health, currently under development at AAH site, is now in the final design stages with a number of associated planning applications already approved. Once complete, the purpose-built centre will improve the quality of service we provide for our community, and replace current facilities at Holywell Hospital and Causeway Hospital's Ross Thompson Unit.

This provides us with an opportunity to reshape our mental health service provision to best suit the needs of our local population, and explore opportunities around integrated care and partnership working, particularly in the Causeway locality.

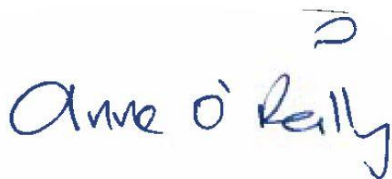
The Trust published its Vision for Causeway Hospital in March 2024. It outlines the Trust's ambition to develop and enhance the Causeway site, focussing on same day emergency care, elective care and cancer services, and reshaping mental health provision. It also highlights how Causeway Hospital is perfectly positioned to become an elective and diagnostic hub for the entire North West area.

We now look forward to developing an action plan to ensure that our Vision can become a reality, and deliver real results for our patients, services users and the wider community.

This autumn, the Northern Trust will be the third Health and Social Care (HSC) Trust in the region to roll out the encompass programme. This digital transformation in patient care will create an electronic health care record for every individual. Planning for go-live is already underway, with teams from every discipline across the Trust beginning preparation and training for the new system.

Finally, in commending this report, I pay enormous tribute to staff across all professions and disciplines for their steadfast efforts and commitment to providing the highest standard of care for those who so depend upon them. In spite of all the challenges and pressures, we have a highly dedicated workforce who remain resolute in their belief that it is more than a job and we are extremely proud of the contribution made by every member of Team North, who support our vision of providing compassionate care with our community, in our community.

Since taking up the position of Chair in 2023, I have enjoyed meeting so many staff and volunteers, and I look forward to building on those relationships in the coming months, both within the Trust, and with our partner organisations who are integral to our ability to successfully deliver services and care to our local population.

A handwritten signature in blue ink that reads "Anne O'Reilly". Above the signature is a small, stylized blue mark that resembles a checkmark or a flourish.

Anne O'Reilly - Chair
27 June 2024

Chief Executive's Statement



As we reflect on the last 12 months, it is encouraging to see how far we have come now that the worst of the COVID-19 pandemic is behind us. But while services may have largely returned to business as usual, nobody can deny the lasting effects of the pandemic; not just on our health and social care system as a whole, but also on our staff who have had to endure so much over the last four years.

I want to begin by paying tribute to every member of Team North for their unwavering dedication and commitment; their resilience and determination to keep moving forward is truly remarkable, and I am very proud of the contribution they make in their many roles, each and every day.

Retention of workers is a huge challenge across health and social care, and it is essential that we prioritise a workforce strategy if we are to stabilise and sustain critical services.

The return of our devolved institutions is a positive step forward. We are hopeful that after years of talking about the need for transformation in health and social care, real progress can now be made, and that there is a will and a determination to move forward together, with strong political leadership.

While the pandemic may be behind us, the post-COVID-19 world we are now navigating brings with it its own set of challenges. Our health and social care system is under mounting pressure and sustained investment is vital if we are to address the long-term needs of our population and fully recover our services from the setbacks caused by the impact of the pandemic.

However, it is not just a matter of us going back to how things were before COVID-19. The effects of the changing demographic of our population are acutely felt across primary care, emergency and unscheduled care, and particularly on community care. A redesign of how we deliver these services is now critical and I am pleased that within the Northern Trust, we are making our own progress around transformation.

In July 2023, we transitioned to a new model to deliver acute maternity services, consolidating all hospital births at AAH. Meticulous planning and careful management helped to ensure the creation of a safe and sustainable model; and the success of the transition is due, in no small part, to our fantastic maternity teams.

With the need for reform in mind, we are also looking at how we deliver general surgery across the Trust in response to the DoH's Review of General Surgery. We are also constantly reviewing clinical pathways with a view to improving the quality of services and outcomes for our community.

With our acute services under continuing extreme pressure and demand for inpatient beds evidenced by lengthy waits in our EDs across our two acute hospital sites, we

have been developing our ambulatory services to help ease pressures and reduce hospital attendances and admissions where possible.

Our surgical ambulatory unit at Causeway Hospital has been operational for a number of months and we are confident this new pathway will provide an enhanced service and better outcomes for the local community.

This development around ambulatory care is part of our strategic vision for Causeway Hospital. We passionately believe that by focusing on the right services, attracting investment and building our workforce, Causeway Hospital can be a shining example of how to do joined-up, integrated care.

We also have ambitions for it to become an elective and diagnostic hub, serving the entire North West area. While our Vision for Causeway's future may be ambitious, we are confident it is deliverable and work is already underway to make that vision a reality.

It is not just our acute care settings that are under increasing pressure. Post-COVID-19 there has been a surge in demand for Mental Health Services, with our own inpatient units regularly operating well above capacity. This creates challenges around maintaining a high quality and safe service, not to mention the impact it has on our teams' health and wellbeing.

In the autumn, the Trust will be the third HSC Trust in the region to introduce the encompass system, which will create a single electronic health record for every person in Northern Ireland. This is a mammoth undertaking and implementation will be complex but we are confident it will deliver real benefits for our patients, staff and the wider health and social care system. We will also work through lessons learned by our regional colleagues who have already implemented in order to ensure the transition to the encompass system is as seamless as possible, and to mitigate against the disruption for our patients and service users as much as possible.

As with all public sector services, health and social care faces a bleak financial forecast. Returning to office, the Health Minister outlined the very difficult challenges ahead, with Trusts across the region all facing significant budget deficits as we move into the new financial year.

With this in mind, our Delivering Value agenda has never been more important. We are committed to driving efficiencies within our own organisation and our Delivering Value programme is focused on three main areas: productivity, cost control and sustainability.

As part of this work, we anticipate recurrent savings from a £1.2m solar energy investment at Causeway Hospital with funding secured from the Department for the Economy (DfE), demonstrating the benefits of cross-departmental working and the opportunities that exist around leveraging alternative funding streams to deliver for our local population.

While we are in no doubt of the challenging road ahead, our commitment is, and always will be, to delivering for our community; our patients, service users and our

people. And, as I have seen demonstrated time and again, we will face up to all these challenges in the only way possible: together, as Team North.

We recognise that each of us has a part to play and it is only as we move forward together that we can make real progress as we try to fulfil our aim of *providing compassionate care with our community, in our community*.

A handwritten signature in black ink that reads "Jennifer Welsh". The script is fluid and cursive, with the first name and last name clearly distinguishable.

Jennifer Welsh
Chief Executive

PERFORMANCE REPORT

PERFORMANCE OVERVIEW

Purpose

This section of the report presents the Chief Executive's perspective on the Trust's performance over the 2023/24 year. It also summarises the purpose and activities of the Trust and provides a brief description of the business model and operating environment, organisational structure, objectives and strategies.

Key issues and risks that could affect the organisation in delivering against its objectives are identified and the section concludes with an outline of performance over the reporting period. The annual accounts are prepared on a consolidated basis including both public and Charitable Trust Fund (CTF) transactions. There is also a separate CTF Annual Trustees Report and Accounts available for 2023/24.

The Trust

Purpose and Activities

The Trust provides a range of health and social care services to a population of approximately 479,000 people across a geographical area of 1,733 square miles (2,773 square km) making it the largest geographical trust in Northern Ireland.

The Trust has annual expenditure of £1bn and employs approximately 12,000 staff across a full range of medical, health and social care disciplines.

Services are delivered from over 150 facilities including two major general hospital sites, a mental health hospital, local community hospitals, health centres, social services, and a significant network of community services as well as provision of care in the home.

Further details are available at www.northerntrust.hscni.net

Vision and Values

The vision of the Trust is 'to provide compassionate care, with our community, in our community'.

The Health and Social Care (HSC) Values were established to embed a core set of leadership standards and associated behaviours across all Health and Social Care Organisations in Northern Ireland.

They reflect our commitment to provide safe, effective, compassionate and person-centred care. The HSC Values are:

Working together

We work together for the best outcome for people we care for and support. We work across Health and Social Care and with other external organisations and agencies, recognising that leadership is the responsibility of all.

PERFORMANCE REPORT

Excellence

We commit to being the best we can be in our work, aiming to improve and develop services to achieve positive changes. We deliver safe, high quality, compassionate care and support.

Openness and honesty

We are open and honest with each other and act with integrity and candour.

Compassion

We are sensitive, caring, respectful and understanding towards those we care for and support our colleagues. We listen carefully to others to better understand and take action to help them and ourselves.

Corporate Objectives

The Trust remains committed to delivering on its five corporate objectives. Our aim is to provide the highest standards of health and social care for our community, aligned to regional priorities and plans.

These five principal corporate objectives give a structured, consistent and concentrated focus to the Trust's efforts.

	1 Build Northern Partnerships and integrate care
	2 Continue to improve outcomes and experience
	3 Deliver value by optimising resources
	4 Nurture our people, enable our talent and build our teams
	5 Improve population health and address health and social care inequalities

Operating Environment

The Trust covers four local council areas – Antrim and Newtownabbey, Causeway Coast and Glens, Mid and East Antrim and Mid Ulster. The population profile indicates that the Trust has the largest older population and the largest child population, when compared to other Health and Social Care Trusts in Northern Ireland.

Organisational Structure

The Trust has an Executive Team comprising the Chief Executive and six Executive Directors:

- Director of Operations;
- Director of Medicine;
- Director of Nursing, Midwifery and Allied Health Professions;
- Director of Social Work;
- Director of Finance/Deputy Chief Executive; and

PERFORMANCE REPORT

- Director of Human Resources, Organisational Development and Corporate Communications.

Trust services are delivered through eight operational Divisions; each Division is managed by a Divisional Director reporting to the Director of Operations. In two instances, a Divisional Director role is also held by a member of the Executive team.

The Director of Children and Young People, is also the Director of Social Work and the Director of Paediatrics, Women's Services and Corporate Support, is also the Director of Nursing, Midwifery and Allied Health Professions.

The eight operational Divisions are:

- Children and Young People;
- Community Care;
- Medicine and Emergency Medicine;
- Mental Health, Learning Disability and Community Wellbeing;
- Paediatrics, Women's Services and Corporate Support;
- Infrastructure;
- Strategic Planning, Performance and ICT; and
- Surgical and Clinical Services.

Key Issues and Principle Risks

Resources and Service Delivery

The Trust, and wider health and social care system, is facing significant challenges in meeting the demands for services within current funding constraints. These challenges are due to a number of underlying factors, including:

- An ageing population – advances in screening, medicine and treatment as well as lifestyle, and an improved economic environment, mean that people are living longer. The Northern Ireland 2021 Census highlighted that the population aged 65 and over had increased by 24% since 2011;
- Medical advances – advances in treatment and technology are driving enhanced minimum acceptable standards and an extended service model;
- Increased population – the 2021 Census highlighted that the population of Northern Ireland had grown by 5% in the previous decade. Demand continues to exceed supply due to the growth in population and increased focus on screening, early diagnosis and intervention identifying more cases; and
- Workforce – recruitment continues to be challenging with significant vacancies due to supply shortages in some key areas/professions. This is contributing to delays in delivery of some services.

The Department of Health (DoH) has warned of an extremely difficult and worsening financial position for health and social care services, highlighting that the risks of service breakdown are real and growing in a range of areas. Given the scale of the budgetary pressures, the DoH considers 2024/25 may be about preserving and protecting existing services, with the main priorities to include securing pay settlements, addressing waiting lists, and improving primary care and social care. The Trust closely monitors risks around service provision and capacity to provide

PERFORMANCE REPORT

safe, high quality care and this requires the management and sometimes reprioritisation of services.

Unscheduled care, in particular, is facing significant pressures with increasing attendances at Emergency Departments (EDs), patient acuity and significant limitations in hospital flow. The delays seen in EDs are related to system-wide issues across the whole patient journey, through the secondary care system and in managing safe patient discharge, particularly for those who require onward care arrangements.

In a number of acute specialties there is a serious risk that patients' conditions will deteriorate whilst waiting for an outpatient appointment, diagnostic investigation or theatre-based procedure. The Trust has made a range of interventions to help address these issues including the use of virtual appointments and independent sector providers. While the Trust has been able to make some progress on waiting lists in recent years, core budget pressures will leave little scope for addressing backlogs during 2024/25.

Within resource restrictions, centralised recruitment processes have resulted in undue delays, particularly in respect of nurse numbers. There are risks of non-compliance with regional guidelines on safe nurse staffing levels due to a national shortage of registrants leading to vacancies, both temporary and permanent. This has led to additional pressure points within nursing teams, increased sickness absence and difficulties in retaining existing staff. This consequently leads to the increased use of bank/agency nurses with associated risks of increased cost and reduced continuity of care. During the past year, the Trust has undertaken a review of the nursing agency contract to increase supply and prevent further off-contract spend.

The recruitment and retention of childcare social workers in frontline teams remained a challenge throughout 2023/24. The Trust worked with DoH colleagues and other Trusts to progress work to increase the number of student placements for childcare social workers. The Trust also successfully transitioned Agency Social Workers into the Trust to assist with providing stability within the workforce.

While prioritising stabilisation, the Trusts will of course also strive to push forward with improvements and innovations and new systems investments in Encompass and Equip will provide opportunities in the year ahead to consider how we can do things better.

IT Systems and Cyber and Information Security

As our reliance on technology grows, and particularly in light of the planned implementation of the Encompass programme across HSCNI during 2024/25, the continuity of our network and information systems is increasingly important. The Encompass programme will see all of HSCNI transition to an integrated, electronic health and care record system. The current implementation timescale for completion for all five HSC Trusts is April/May 2025.

This will mean a very significant change for the Trust and presents risk in a number of areas:

PERFORMANCE REPORT

- The successful implementation of Encompass will require significant commitment from the Trust's senior leadership team. Major phases of the programme will require extensive staff training, and identification and release of Super Users and Training Specialists. The scale of change will require clear planning and communication to staff to ensure managed system delivery, and to protect the quality and safety of patient/client care:
- Information governance and security across HSC is of critical importance to the delivery of care, protection of information assets and many related business processes. If a cyber-incident should occur, without effective security and controls, HSC information, systems and infrastructure may become unreliable, inaccessible (temporarily or permanently), or compromised by unauthorised third parties including criminals:
- The Trust is focused on the challenges in achieving the successful implementation of Encompass and the required levels of information governance and cyber security ensuring the safe protection of service user information and the Trust's reputation and protecting against the secondary risk of regulatory action by the Information Commissioner's Office (ICO).

Key Performance Achievements and Service Developments

The following section of the Performance Overview provides examples of key performance achievements and developments across a range of Trust services.

Unscheduled Care

Pressures continue in unscheduled care. Attendances at EDs have continued to increase; between April 2023 and March 2024, attendances at both AAH and Causeway Hospital have increased by 6%, compared to last year. We have also seen an increase of approximately 12% in attendances of patients aged over 75 years.

Unscheduled care in the Trust focusses on a programme of continued improvement to improve the flow of patients, and improve outcomes for patients and service users. This includes the provision of same day emergency care; Phone First which helps to direct people to the right care pathway via a clinical triage telephone service, and improving ambulance turnaround times. This is supported by a focused medical model with: early senior decision-making on patients' treatment plans, a focus on ambulatory medicine helping to prevent patients from requiring admission to an acute inpatient bed and roll out of a SAFER (which stands for **Seen, Aim, Flow, Early Discharge and Recovery**) patient flow bundle to promote early patient involvement and identification of actions to achieve a safe discharge.

The ability to achieve Urgent Suspected Cancer (USC) targets is challenging due to a number of services, including ambulatory care, not being funded for a seven-day operating model. It is important to note that whilst focused work is ongoing in relation to unscheduled care performance within the Trust, there is also a significant regional programme of work required on standardisation, demand and capacity profiling, and service improvement.

While the main issue for unscheduled care is the increased demand on services, the greatest impact on inpatient flow pathways is around delayed discharges; when flow

PERFORMANCE REPORT

is not maintained, all performance indicators within unscheduled care are negatively impacted. An example of this is within stroke care where our ability to take patients straight to the stroke unit is impacted by delayed discharges out of the Care of the Elderly beds that provide stroke care.

Surgery and Clinical Services

Some of the highlights in Surgical and Clinical Services for 2023/24 included:

- Improved performance on Clinical Physiology;
- Referral rates continued to rise re Women's Health;
- Causeway Surgical Ambulatory Unit opened in February 2024. The unit provides timely and direct access to surgical assessment, diagnostics and treatment plans. The unit will help to reduce admissions, with patients being assessed and treated without requiring an overnight stay. Patients are currently directed from the ED but this will extend to accepting General Practitioner (GP) referrals which will help to reduce the number of people attending ED; and
- The Post Anaesthetic Care Unit (PACU) opened with two beds in November 2023 in AAH. These beds are ring-fenced for elective post-operative enhanced level care. This supports the elective surgical reform agenda.

Growth in waiting times and the associated patient lists continues to be an unwelcome feature of service delivery. We continue to work with other Trusts to equalise waiting times across the region for a range of services. We use insourcing independent sector and Waiting List Initiative (WLI) activities to reduce our waiting times with the emphasis on suspected cancer patients. We continue to reform our services and have administratively validated all patients waiting more than 12 months for an outpatient appointment and carried out clinical validation in some specialties.

The modernisation of outpatient management has been undertaken to address waiting times more effectively. We have been using active clinical triage within Surgery and Gastroenterology to send suitable patients directly to diagnostics rather than all patients waiting for an outpatient appointment to determine the most suitable pathway. This has expedited diagnoses for many patients.

Community Interface Pressures

The level of unmet need for domiciliary care packages continues to impact on the flow of patients transferring from acute services into community settings. The 10% target reduction in unmet need reported through the Service Delivery Plan in 2023/24 is currently being met, however more than 1,627 people are still listed as awaiting a full/part domiciliary care package.

Mental Health and Learning Disability

The Division has continued to work to embed service user and carer partnership working, and has developed a model to ensure that stakeholder views are reflected and sought on consultations re new service and policy developments.

The acute wards at Holywell Hospital and the Ross Thompson Unit have implemented a number of initiatives (visual displays, post-incident debriefs and safe wards interventions) to reduce the use of physical and medical restraint and incidents on seclusion on the wards. The focus is to enhance the environment, promote a

PERFORMANCE REPORT

positive care recovery and have a structured and meaningful activities program for all patients.

Learning Disability

The Learning Disability Service continues with its resettlement of Northern Trust service users from Muckamore Abbey Hospital to community-based placements. We currently have a very small number of service users in Muckamore Abbey Hospital; none of whom remain in treatment, and for all of whom the Trust has resettlement plans in progress.

In response to the continued occupancy pressures within adult building-based day services, a successful pilot was trialled for the opening of services on an extended-hours basis. This has resulted in service users and families having access to building-based services on evenings and weekends, providing additional capacity within the current building-based footprint.

A successful launch of the Acute Advisory Service in Learning Disability has ensured that staff working in acute and emergency settings have an understanding of learning disabilities. This has been achieved through the distribution of posters, ward visits, development of training videos, and the increased use and awareness of individual hospital passports.

Health, Wellbeing and Inclusion

The Community Wellbeing Service has been enhancing self-care for the population by establishing a Connect North Social Prescribing service. This integrated and holistic service supports people to identify and access support in their local community and includes a live database of community services, which can be used to access social prescribing services in their local community.

The Community Wellbeing Service has also continued the development of support for organisations involved in mental health and wellbeing in the community. Partnership working with the community and voluntary sector, with a focus on family, has included programs to address poverty and enhance parenting skills and has rolled out to all Councils within the Northern Trust area.

In addition, the Community Wellbeing Team developed a range of practical support for the financial wellbeing of staff, including awareness sessions, free advice on wills, a food bank referral scheme and a quarterly Northern Saver Newsletter.

Social Work

As of 31 March 2024, key issues of note re Trust resources were:

- Within Community Integrated Teams there was a 21.5% deficit on the full complement of social workers, which is made up of 10.06 Whole Time Equivalent (WTE) vacancies (temporary and permanent) plus 7.23 WTE absences. As a result, teams are under increased pressure. There continues to be reliance on high volumes of newly qualified staff. The Trust is experiencing high numbers of pending cases, and inability to attain review standards; and
- In total there were 5,918 service users known to Social Work within the Community Integrated teams. This is an increase of 7% from 5,535 in March 2023.

PERFORMANCE REPORT

Statutory Residential Care

Table 1 below shows that over 80% of admissions to statutory residential home beds are for rehabilitation and assessment, with 15% admitted on a contingency basis i.e. temporary placements while awaiting a domiciliary home care package. Data also shows that of the 31,447 bed days used in statutory residential care during the year from April 2023 to March 2024, 12,725 have been categorised as delay days, which equates to 40% of all bed use within the units.

Table 1: April 2023 – March 2024 Statutory Home Bed Admissions

Row Labels	Assessment	Contingency	Delirium	Rehabilitation	Grand Total
Clonmore	40	38		77	155
Joymount	42	4		85	131
Lisgarel	13	13		17	43
Pinewood	33	3		89	125
Roddens	19	1	36	96	152
Rosedale	33	24		75	132
Westlands	15	44		52	111
Grand Total	195	127	36	491	849

Day Care

Work continues around the remobilisation of day care with significant improvements made in meeting targets. Performance was consistently strong from May 2023 and the overall average for the year was 88% of target.

Table 2: April 2023 – March 2024 Day Care Attendances

Date	Day Centre Attendances	Monthly Target	% Achieved against target	Explanatory notes
		4,790		
Apr-23	3024		63%	Easter Holidays - one week closure of Day Centres
May-23	4112		86%	
Jun-23	4735		99%	
Jul-23	4316		90%	July Holidays and reduced attendance from service users on holidays
Aug-23	4799		100%	
Sep-23	4298		90%	
Oct-23	4719		99%	
Nov-23	4884		102%	
Dec-23	3260		68%	Christmas Holidays - closed from 22/12/23 until 2/01/24
Jan-24	4120		86%	Christmas Holiday, Industrial Actions resulted in closures
Feb-24	4641		97%	
Mar-24	3764		79%	
Annual Average			88%	

PERFORMANCE REPORT

Home Care

Overall, homecare workers' absence remains high, causing difficulties in the ability of the service to meet expected levels of service provision. Absence continues to be managed in line with Trust policy, with line managers taking the opportunity to discuss cases at Absence Case Discussion. Overall, absence rates continue to exceed the Trust's target and this continues to cause challenges to service delivery.

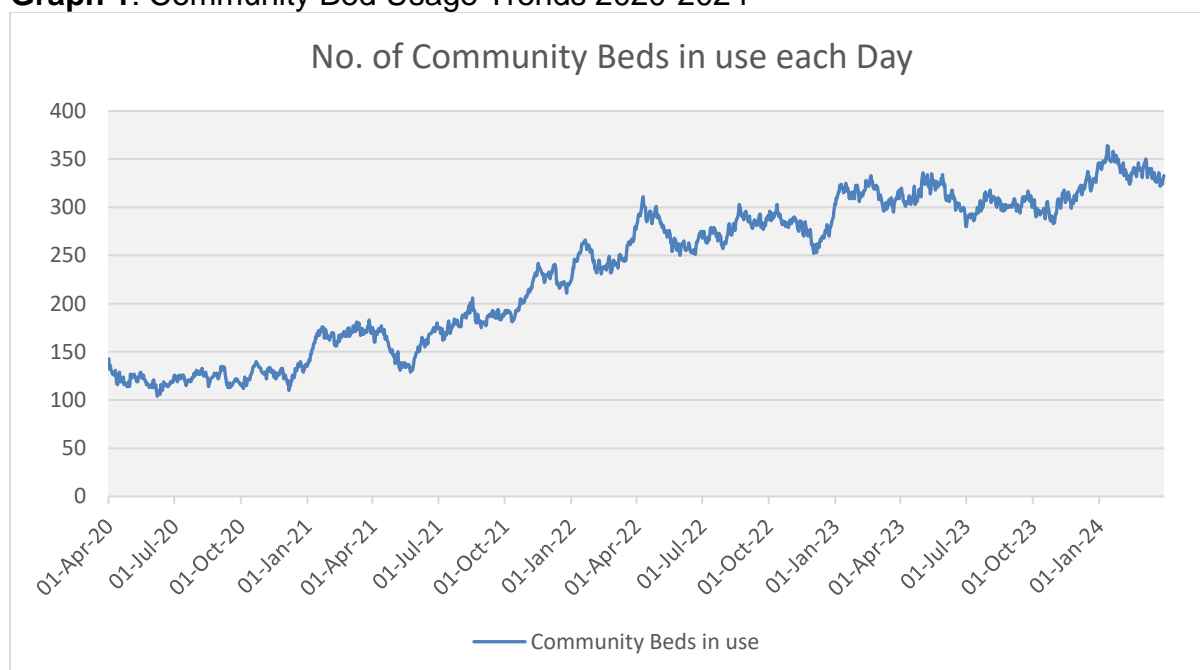
At year end, homecare worker vacancies remain high across the service, equivalent to 75 vacancies across care rotas. Following work with Health Sector Talent, 63 successful candidates have completed pre-employment checks. A number of new staff have taken up both core or bank posts, and a number of new core posts have been offered to candidates in the East Antrim locality.

Unfortunately, a Health Sector Talent recruitment drive was not successful in filling vacancies in Mid-Ulster and we continue to experience significant challenges in service delivery as a result. We have resumed recruitment in this area with HSCNI's Recruitment Shared Services.

Intermediate Care

Intermediate care covers a range of service areas, which focus on rehabilitation and enablement in community-based settings including community hospitals, nursing and residential homes and at home. Demand for bed-based intermediate care has grown significantly in the last four years as demonstrated in Graph 1 below. The numbers include those who are admitted to a bed whilst they await provision of a domiciliary care package or appropriate permanent residential or nursing home placement.

Graph 1: Community Bed Usage Trends 2020-2024



PERFORMANCE REPORT

Community Nursing

There are ongoing difficulties in maintaining service levels due to significant sickness absence and vacancies across all areas, but with particular pressures in East Antrim and Antrim/Ballymena localities. The Trust has established weekly community nursing escalation meetings with targeted support to address this issue. At the end of March 2024, the nursing service was operating with a 20% staffing deficit, attributable to staff vacancies and sickness absence. Due to the pressures and working to critical need in many areas, delays in recording activity are exacerbated.

Activity from July 2023 was monitored against the Savings Delivery Plan (SDP) monthly target of 31,741 contacts. The percentage of activity delivered against the expected activity should be considered alongside the vacancy rate of approximately 20% throughout 2023/24. Despite the staffing challenges nursing delivered 92% of target activity for the full year.

Table 3: Community Nursing Contacts

Measurable Outcome	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024
Contacts : Expected	31,741	31,741	31,741	31,741	31,741	31,741	31,741	31,741	31,741	31,741	31,741	31,741
Activity Delivered	27,572	29,755	29,944	29,023	30,203	28,497	30,263	30,394	28,060	29,890	27,344	27,796
Activity vs Expected	87%	94%	94%	91%	95%	90%	95%	96%	88%	94%	86%	88%

Supporting People in the Community

Direct Payments

Direct Payments can support services users in organising and delivering their care in a more flexible manner and growth in this option has been an area of focus for the Trust. Performance in 2023/24 is below target, however the number of direct payments in place has increased in year. Direct Payments continue to be offered with new agreements put in place each month and an action plan to increase uptake is in place.

Complaints and Training

Performance on complaints response targets has improved following a targeted programme of support for managers. The percentage of complaints responded to within 20 days has improved from an average of 42% in 2022/23 to 97% in the months from November 2023 to March 2024.

Nursing Workforce and Utilisation

There continue to be ongoing workforce challenges across areas of nursing within the Trust. The Division have led a proactive nurse recruitment exercise which had positive impacts, however vacancy rates remain stubbornly high. Specific posts and localities continue to have challenges for recruitment and result in the need for bespoke recruitment arrangements and agency backfill.

PERFORMANCE REPORT

The Band 5 vacancy rate for nursing was 21% in March 2024 (32 WTE). The vacancy rate for District Nursing Sisters was 19% in March and Band 3 Nurse Support vacancies was 16%. Specific posts and localities continue to have challenges for recruitment; this is being supported via bespoke recruitment activities and agency backfill.

Nursing Learning and Development

A range of advances have been made during the year, including:

- Innovation and Research: two poster submissions *Testing a Model of Anticipatory Care for People Living in a Resident Care Home* were accepted for the International Forum on Quality and Safety in Healthcare, and the International Conference on Integrated Care. Two nurses in the Trust were successful in progressing their HSC Research and Development Doctoral Fellowship Scheme in September 2023.
- Care Home and General Practice (GP) Partnership: 110 Responsive Support, Education and Anticipatory Care with Care Homes (REACH) training sessions were delivered to Northern Area care homes on a number of relevant clinical issues, with 1,191 care home staff attending. REaCH has completed training on use of the new bodyguard T-syringe pump to the care home sector, with 265 registrants from 53 care homes updated. REaCH engages with General Practice and care home staff, as active partners in quality improvement initiatives aimed at enhancing resident care and experience.
- Inspiring Schools and Staff Development: A Work Inspirations webinar was held in October 2023, with more than 200 schools attending virtually. This was supported by staff, the Practice Education Team, and nursing colleagues from across the Trust.
- The Trust has 11 Health Care Assistants completing their Level 3 Certificate in Healthcare Support Practice. This seven-month programme reflects the DoH Induction and Development Pathway for Nursing Assistants, and is delivered by the Northern Assessment Centre, a component of the Trust's Organisational Development team.
- Pre-registration Nursing and Midwifery: A total of 178 Practice Learning Environments are offered across the Trust. At any one time, the Trust facilitates up to 571 pre-registration Nursing and Midwifery students, receiving practice assessment support and supervision from up to 2,500 registered nurses and midwives. We currently have 84 Open University students undertaking their four year pre-registration Nursing Programme with 30 more beginning in September 2023.

Women's Health and Midwifery

The transition of paediatrics, maternity, gynaecology and Sexual Reproductive Health (SRH) into the Paediatrics, Women's Services and Corporate Support Division has been successful, enabling the specialties to continue implementing key strategies to optimise and improve services.

Under the Trust's *Reform North* acute programme, maternity services completed a public consultation exercise, following which the Permanent Secretary approved the recommendation of the Trust's Board to consolidate all inpatient maternity services and hospital births at AAH. The new model became operational in July 2023.

PERFORMANCE REPORT

Antenatal and postnatal clinics and ambulatory maternity services continue to operate on the Causeway Hospital site. The creation of the bereavement suite in AAH's maternity unit was a significant achievement.

In line with the region, abortion services in the Trust have been established with significant investment into the SRH Service, which provides abortion healthcare to women and girls in accordance with the legislation. Appropriate facilities were secured and Safe Access Zones (SAZ) put in place.

Investment to build a new gynaecology outpatient with procedures suite (Eden Suite) has been completed and has supported enhanced patient pathways for women who require gynaecology Out of Programme (OPP). Performance targets for gynaecology have been met for both new and review outpatient activities, as well as inpatient activity. Efforts to enhance gynaecology day case provision are ongoing and recommendations from Getting It Right First Time (GIRFT) will help shape future enhancements across gynaecology services. There have been continuous improvements in the 14 and 31 day performance targets throughout the last year and work to improve the 62 day target is ongoing.

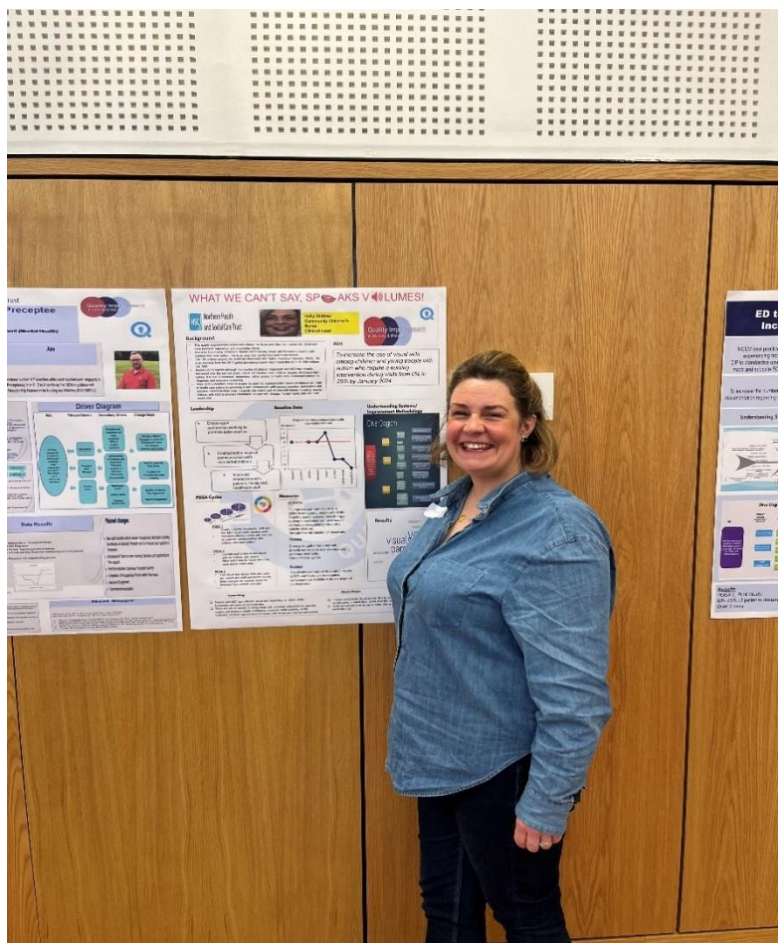
Paediatric Services

Performance targets for Paediatric Services have been achieved for both new and review outpatient activities.

IQI Community Children's Nursing

Holly Shirlow, Clinical Sister within the Community Children's Nursing service, completed the regional Quality Improvement Programme for Nursing, Midwifery and Social Work. Her quality improvement project titled *What We Can't Say Speaks Volumes* aimed to increase the use of visual aids among children and young people with autism who require a nursing intervention.

PERFORMANCE REPORT



Student Paramedics - Paediatric Experience

Paediatric Services in both acute and community settings welcomed their first cohort of Year 3 Paramedic Students on a six-week placement. Practice supervision was facilitated by medical, nursing and advanced paediatric nurse practitioners. The programme was highly evaluated by the paramedic students.

Public Health Nursing

The *Text a Nurse* service supported 900 conversations with young people on issues relating to low mood, stress, body image and weight management, sexual health, relationships and physical and emotional health.

The School Nurse/Lecturer, joint appointment with Ulster University, has created an opportunity to nurture our student school nurses and build on talents. Work continues to support the health and social care needs of new entrants across the Trust, with close partnership working with councils, education and local community and voluntary and church groups.

Safety, Quality and Patient Experience

The Falls Prevention Team continues to complete community assessments for individuals at risk of a fall. These referrals come from a variety of sources including Northern Ireland Ambulance Service, EDs and GPs, as well as patient self-referrals. As part of the Trust's Quality Improvement Plan, the team is working collaboratively with multi-disciplinary groups to reduce the number of inpatient falls.

PERFORMANCE REPORT

Nursing Innovation and Development staff work collaboratively with nursing teams across the organisation to identify and facilitate new ways of working to improve patient experience and outcomes, using quality improvement methodology. Building partnerships with nursing teams and promoting Trust priorities is part of a culture of continuous improvement. Current work focuses on improving the care of patients within acute hospital settings who present with or develop distress and supporting nurses to communicate proactively with families while patients are in acute hospitals.

Patient Pathways Teams support the safe and timely journey of patients through acute hospitals. Quality improvement work continues in areas such as stroke care by continuing to improve admission time for patients from presentation at the ED to admission to a bed.

The Resuscitation Team continues to raise awareness through education sessions in relation to responding to the deteriorating patient. They have delivered valuable training to our acute and community teams in all aspects of life support.

The Tissue Viability Team continues to work collaboratively with all Divisions to improve compliance with key performance indicators in relation to pressure ulcers. The team has established an inpatient-link nurse group to support staff and increase knowledge.

Quality Improvement

The Trust has continued to embed its approach to Quality Improvement (QI) to support its ambition to drive improvements in services and outcomes. 75% of staff have now completed Quality 2020 Level 1 training. Eighty staff graduated from Level 2 training with a further cohort of 70 currently completing. Four staff completed Level 3 training.

44 staff undertook QI fundamentals training, with over 70 improvement projects supported and 232 staff completed an Introduction to Human Factors. Over 250 staff registered to attend the QI Masterclass series.

The My Journey project uses podcasts, webinars, and videos to help services communicate clinical information to service users. Over 9,600 podcast episodes have been downloaded and 2,680 videos viewed. Trust staff continue to be recognised by the Greatix initiative with 762 nominations across services.

The Trust is supporting a series of regional QI projects focused on Delivering Value and Timely Access to care. Further QI training programmes for staff are being launched and a new Trust QI network will be implemented over the next 12 months.

Equality Matters

The Trust is continually seeking to provide service users, families and carers with an experience of our services that is inclusive and accessible. As we continue to serve a diverse population, good equality and diversity practices ensure that the services we provide are fair and accessible to everyone.

The Trust's Equality Action Plan and Disability Action Plan are central to the Trust's aim to address and reduce inequalities.

PERFORMANCE REPORT

Our achievements this year include:

- Completion of a five-year review of the Trust's Equality Scheme and amended Equality Scheme;
- The launch of a face-to-face and remote sign language interpreting services in April 2023, which provides communication supports for people who are deaf, deafblind, or hard of hearing, across all health and social care services;
- Celebrating Good Relations Week through staff cultural awareness training. The training provided staff with an understanding of cultural differences thus helping to break down barriers and promote good working relations for both staff and patients;
- A Diabetic Health Seminar 'addressing the impact on ethnic communities' was held in partnership with the Inter Ethnic Forum and Stronger Together;
- Launch of the new training programme PROGRESS for ethnically diverse HSC staff, which focusses on community authenticity and enhancing skills: and
- Deaf awareness training delivered to celebrate Deaf Awareness Week and equip staff with the skills to provide inclusive and accessible services.

While much progress has been made this year, we must acknowledge that there are areas that we need to improve upon and we are committed to working with the communities we serve to address inequalities wherever they may arise and provide the best possible outcomes to service users, carers and staff.

Carers

There are more than 220,000 people providing unpaid care across Northern Ireland and it is estimated there are 56,000 unpaid carers within the Trust area.

The Trust's Carer Hub provides carers with information, peer support and signposting. In the year ended March 2024, the Carer Hub had over 15,000 contacts with carers and has facilitated 133 support events with 1,649 carers participating. In 2023/24 the Carer Hub sent information and packs on caring and support available to 1,765 new carers.

Children's Service Review

June 2023 saw the formal launch of the Review of Child Care Social Services by Professor Ray Jones and the commencement of the formal consultation process. Board structures at both DoH and Trust level were put in place to take forward medium term recommendations arising from the report.

Corporate Parenting

The number of *Looked After Children* (LAC) continued to increase in 2023/24 and the demand for placements was greater than the number of placements available. A new outreach facility was opened which offers breakaway opportunities for children and young people as part of therapeutic plans.

The regional implementation of the Integrated Therapeutic Framework in residential care progressed during the year, with further work planned to ensure this can be offered consistently and equitably to children and young people. The Trust developed a number of housing schemes and options for unaccompanied and homeless young people and 16+ care experienced young people. The Trust chairs a newly formed

PERFORMANCE REPORT

Local Planning Partnership focusing on the accommodation and housing needs of Care Leavers and Young Homeless.

Signs of Safety

The Signs of Safety evidence model that was implemented during 2022/23, has now been consolidated within the Trust with the appointment of a dedicated Signs of Safety Lead.

Child Health, Development and Emotional Health-Being

Child Health, Development and Emotional Health-Being services continued to develop new ways of working so that children and families received advice, training and support in advance of formal assessments commencing. Family Support and Intervention Services have a specific focus on children with disabilities throughout the year. The outcome of work progressed, will lead to a greater range of short break options for families, and more availability of residential provision.

Corporate Support Services

The Domestic Services team at AAH has worked with the Infection Prevention Control lead to amalgamate Rapid Response and Level 2 Discharge teams to support the prompt turnaround of hospital beds to keep patient flow moving as smoothly as possible. A new Environmental Cleanliness Quality control team started in AAH in October 2023.

Regional cleanliness audits and patient environment leadership walkabouts continue to take place in all facilities and include representatives from Infection Prevention Control, Estate Services and Nursing.

Transport Services

The Transport department is working in conjunction with Estate Services on planning for the electric charging infrastructure.

Estates

The Estates department is a multi-disciplinary team made up of several sub-specialties including Clinical Engineering, Decontamination, Telecoms, Energy, Waste Management, Fire Safety, Property, Operations, Projects and Contracts.

As well as maintaining all aspects of existing Trust facilities, Estates staff offer expert advice and support on the design and implementation of new facilities to ensure all statutory requirements and industry best practice measures are achieved.

Throughout 2023/24, the Estates Operations team have offered this support on various capital schemes including Birch Hill Centre for Mental Health and a large electrical infrastructure upgrade at AAH.

The Estates team play a leading role in the Trust's efforts to reduce its carbon footprint and energy usage. In 2023/24 the Estates Energy team managed multiple renewable energy installations including solar PV at Causeway Hospital, Armour Day Centre and Mid Ulster Hospital. Oil to gas boiler conversions at the Roddens and Westlands residential homes have also resulted in increased efficiency and reduced carbon usage.

PERFORMANCE REPORT

The Waste Management Team continues to reduce the Trust's impact on the environment by limiting the amount of waste we generate. The Offensive Waste Project has resulted in a reduction of 128 tonnes of clinical waste throughout the Trust and the Warp-it Platform continues to provide savings in both revenue and carbon by redistributing assets that would have otherwise been disposed.

The Trust's Estates team received a green RAG rating on their 2023/24 Estates Procurement Performance Review (EPPR) from the Construction and Procurement Delivery centre of procurement excellence within the Department of Finance, for works over £5,000 in value, with a total value of projects and works completed at over £12m.

Some of the projects completed include the new modular wards at AAH as well as various other projects such as: a new CT scanner at Causeway Hospital; GP extension and carpark for Ballymoney Health Centre; the refurbishment of the Psychiatric Intensive Care Unit (PICU) ward in Holywell Hospital; various x-ray refurbishment projects, and other infrastructure projects throughout the Trust. Ongoing projects include a major car park development on the AAH site and a new MRI scanner at Causeway Hospital.

Compliance has increased to substantial across all fire safety requirements which is reflected within the 2023/24 Fire Safety Assurance Standard compliance rating of 90%. The Estates Clinical Engineering Team underwent a Business Services Organisation (BSO) internal audit on the management of medical devices which resulted in no priority 1 actions. The team have since updated the Trust's Medical Devices Policy in line with new regulations.

Some key statistics for 2023/24 are as follows:

- 30,000 maintenance requests actioned
- £12m of projects delivered
- £3.1m of medical devices procured
- 256 maintenance contracts administered
- 221 stair lifts and 16 through-floor lifts installed in the community
- 73 property leases managed
- 2,973 minor works jobs completed in service user homes
- fire training delivered to 8,568 staff

Looking forward to 2024/25, the Estates department will play a key role in the implementation of the Encompass project, both in terms of the enabling works required throughout the Trust as well as the integration of medical devices onto the platform.

Encompass

The Trust's Encompass programme will ensure the safe and effective implementation of a single patient and service user digital health and care record across the Trust in autumn 2024. This regional programme is multi-professional and multi-faceted involving all the HSCNI professions. Work in the Trust is progressing well to prepare our people and ensure they have access to the equipment and training they will need to continue to do their jobs effectively and with confidence when we move from paper records to digital. There are risks to a programme of this size and these are being

PERFORMANCE REPORT

proactively managed by the Trust Encompass Programme Board, led by the Chief Executive.

Technical Enablement Programme (TEP)

The Regional Technical Enablement Project (TEP) started in April 2021 and over the last three years has seen the implementation of Microsoft 365 across all Health and Social Care (HSC) organisations. Within the Trust, this has enabled staff to have access to secure and compliant Microsoft Office software, replaced 6,000 end of life devices, provided access to new functionality to securely manage approximately 12,500 accounts in the cloud and provided opportunities to alternative ways of working. The deployment of Microsoft Teams across the Trust has provided greater opportunity for collaboration both internally and across HSC. Internally, 9,300 staff regularly access MS Teams with over 31,000 meetings organised in the last quarter of the year.

Capital Development Programme

For the 2023/24 financial year, the Trust delivered a number of capital project schemes which include:

Birch Hill Centre for Mental Health

This major capital investment will see the development of a new-build 134 bedded inpatient hospital for sub specialties including acute, PICU, dementia assessment, addictions and triage. During 2023/24, the Trust has progressed with Stage 3 design which is due to complete later this year. Detailed feedback has been provided to the Integrated Consultancy Team following the last series of stakeholder engagement sessions in January 2024, and this will be incorporated into their designs. The major planning application was submitted to Antrim and Newtownabbey Borough Council in December 2023, marking a significant milestone for the project. Work on an addendum to the original business case is well progressed and approval of the addendum will secure funding to continue with RIBA Stage 4, Technical Design. Construction of two mock-up bedrooms are nearing completion which will allow Trust clinicians, support service managers and Estates colleagues, along with other key stakeholders, to experience the planned accommodation, and have the opportunity to provide feedback on the design, furniture and specialist equipment.

48 Medical Beds at Antrim Area Hospital

The two new medical modular wards were opened in 2023, providing much needed medical bed capacity for the Trust. A new multi-level car park is partially opened with 150 spaces operational, and the remaining 120 spaces due for completion by the end of June 2024. This car park is to replace car parking space which was lost on the AAH site as a result of the wards-build. The additional bed capacity has allowed the restructuring of the medical specialties across the site to improve patient flow and support unscheduled care pathways.

Electrical Infrastructure Improvements at Antrim Area Hospital

This project will address resilience and capacity issues within the electrical infrastructure at AAH due to the increasing demand for electrical power on the site. There is no capacity within the existing infrastructure to facilitate any new capital development on site, and no ability to maintain existing high voltage and low voltage switchgear without a major interruption to the hospital. The hospital standby

PERFORMANCE REPORT

generators are due to be replaced, in order to provide a fully resilient standby power supply for the site. During 2023/24, the design of the structure to accommodate new standby diesel generators and high voltage and low voltage switchgear progressed, with the completion of RIBA Stage 2 and progress with Stage 3 design. In addition, an addendum to address the increase in cost and programme was commenced late 2023 and will complete in May 2024.

Encompass

To facilitate new devices required for the rollout of the Encompass programme within the Trust, the Estates team has been tasked with carrying out enabling works, which includes the installation of 1,200 double data points, 1,800 double power sockets and associated building modifications. The £0.5m of funding made available in 2023/24 was used to carry out the enabling works at Braid Valley and Holywell Hospital sites and commence works at Causeway and Antrim Area Hospitals.

During 2023/24, £1m was provided by the Encompass programme as part of the End User Device project. This project is to provide the devices and technical infrastructure (PCs, laptops, mobile phones, Workstations on Wheels, printers etc.) that services across the Trust will require to run the system. These need to be purchased, deployed and tested prior to Encompass go-live in November 2024. Further funding will be required by the Encompass programme in the 2024/25 year to provide the remainder of the required devices and further necessary infrastructure and the Trust is working with the project to agree.

Invest to Save

The Trust received £1.8m of Invest to Save funding for three schemes:

- Causeway Hospital Photovoltaics scheme cost £1.6m and has potential annual savings of £245,000;
- Mid Ulster Photovoltaic Modules cost £131,000 with potential annual savings of £61,500; and
- Mid Ulster Hospital window replacement scheme cost £139,000 and has potential annual savings of £8,000.

Rapid Diagnosis Centre

The Elective Care Framework and the DoH's Cancer Strategy both contained an action to develop Rapid Diagnosis Centres (RDCs) across the region. At the launch of the 10-year Cancer Strategy in March 2022 the Health Minister made a commitment to a Rapid Diagnosis Centre at Whiteabbey Hospital. The RDC incorporates a number of new clinical pathways, the first of which is a new red flag Vague Symptom Pathway (VSP) clinic. It aims to reduce the time to diagnosis and improve overall patient experience, and provides a diagnostic route for patients with serious and vague symptoms who do not fit into a standard USC pathway, because of the absence of clear 'red flag' symptoms. Patients who are eligible will attend the VSP clinic at an RDC and will receive a clinical examination, a CT scan, and any additional blood tests that are required, completed at a single attendance. The patient will be contacted with their results later the same day. It is anticipated that a CT scan will be the first-line VSP examination within the RDC, with an MRI scan required for a number of follow-up examinations. It is recognised that, in order to provide the capacity to deliver additional CT and MRI examinations without impacting on existing pathways, new capital equipment is required. This will also future proof

PERFORMANCE REPORT

regional CT and MRI services with planning for long term increases in demand. The proposal is for a new CT scanner at Whiteabbey Hospital, and a new MRI scanner at Causeway Hospital. The project commenced in 2023/24 with the ordering of the scanners, with the new build accommodation to complete in 2024/25.

Partnership Working and Co-Production

The Trust values the improvements we can make from working with our partners and key stakeholders. Some examples from the last year are highlighted below:

Northern Outcomes Group

The Northern Outcomes Group, chaired by the Trust, continues to work with partner agencies to carry out localised, integrated planning and delivery of supports and services to improve outcomes for children and young people, which cannot be achieved by agencies acting separately.

Children and Young People's Strategic Partnership

The Trust is a partner of the Northern Ireland Children and Young People's Strategic Partnership, which brings together a range of agencies, including voluntary and community sector organisations, with the aim of improving the lives of children and young people in Northern Ireland.

Equality Matters

It is important that we understand how the decisions we make might affect the population we care for.

This year we have worked collaboratively with the other HSC Trusts to produce a new 5-year regional Equality Action Plan and Disability Action Plan. We have engaged extensively with a range of stakeholders and representative organisations during the development of the plans, which we anticipate will be approved for implementation in early 2024/25.

During the year, we completed and consulted on an Equality Impact Assessment and a Rural Needs Impact Assessment on the transformation of our acute maternity services. This helped us to identify groups and communities in our population who might be most impacted by the change. The consultation demonstrated the critical role our local communities have in responding to major health challenges and in helping to shape how services are delivered.

Following the successful launch of the Health and Social Care Rural Needs Toolkit, we are continuing our partnership working with the Rural Community Network on a national project to pilot the toolkit to examine the delivery of services to Rathlin Island, and to establish a collaborative approach to supporting the health and wellbeing of islanders and visitors.

Regional projects

The Trust's Bereavement Coordinator worked on the development of the NI Bereaved Network regional website along with other internal and external stakeholders and the DoH launched the website in March 2023.

PERFORMANCE REPORT

The Trust Bereavement Service works in partnership with a range of voluntary organisations to deliver bereavement care to the family and friends of those who die in our care. The Trust's 'Comfort Call' service is provided by a team of volunteers under the direction of the Trust Bereavement Coordinator.

The Dementia Service Improvement Lead works collaboratively with regional Dementia Service Development Leads to take forward improvement around dementia care. Some recent outcomes are the new Regional Life Story booklet *All About Me*, currently being trialled in selected wards across the region. A newly established Regional Dementia and Spirituality subgroup is developing resources for people living with dementia in care settings.

The Senior Lead Nurse for Nursing and Midwifery Assurance and Quality continues to build regional partnerships to ensure that we are able to provide accurate and reliable assurance around quality of care as we move to a digital care record, Encompass. They also work collaboratively in building and testing regional key performance indicators for nursing and provide leadership to nursing teams across the organisation. They are responsible for promoting the role of and leading on Quality Improvement within nursing across the Trust, and supporting the development of a Regional Excellence Assurance Framework.

Celebrating Team North – Awards and Recognition

Royal College of Nursing NI Awards

Vicky Burns, the first and only nurse hysteroscopist in the region, was named NI Nurse of the Year for 2023. Also shortlisted in the Nurse of the Year category were Helen Davis, Surgical Advanced Nurse Practitioner, and Nicola Loughlin, Delirium Nurse Co-ordinator, who were both commended. The Trust was also recognised in both the Rising Star category and Healthcare Assistant category where Lucy Smyth and Ryan McIlvenna were named as runners-up respectively.



PERFORMANCE REPORT

MUM Award for Neonatal Team

The Neonatal Unit at AAH won a Baby Lifeline UK Maternity Unit Marvels (MUM) Award. They received the prestigious recognition following a heartfelt nomination from first-time parents who described the exceptional care their daughter received in the unit. Consultant Paediatrician, Dr Sanjeev Bali, accepted the award on behalf of the Neonatal Unit in Antrim, at the awards ceremony, which took place in London. He was also honoured to attend a private reception at Downing Street to celebrate the winning teams.



Recognition for Domestic Services Staff

The Domestic Services Supervisory team at AAH were shortlisted and made finalists for 'Team of the Year' as part of the NI Cleaning Awards (June 2023).

Hospital Chefs Win Top UK-wide Award

Darren Taggart and Angela Dickson from Causeway Hospital were awarded 'Best in Class', the highest possible award, in the NHS 4 Nations Chef Challenge. It was held at ExCeL in London as part of the prestigious International Salon Culinare.



PERFORMANCE REPORT

Radiology Staff Receive Autism NI's Impact Award

Radiology departments are now officially 'autism friendly' after achieving Autism NI's Impact Award. Staff from Antrim, Causeway, Mid-Ulster and Whiteabbey hospitals took part in the programme which is considered the 'gold standard' in autism training. As part of the initiative, Autism Champions developed and implemented an action plan for each facility to help create a more inclusive and welcoming environment for patients with autism.

Healthcare and Keyworker Awards

Three members of staff were among the winners at the Healthcare and Keyworker Awards 2023, organised by Families First NI. Lead Nurse for Palliative Care Joanne Currie was named Nurse of the Year; Personality Disorder Practitioner Simon Murphy won the Services in the Community award, and midwife Kirsty Deal received the Specialist Nurse award for her work on the Continuity of Midwifery Care model.



Macmillan Unit Specialist Palliative Care Team Recognised

Our Macmillan Unit Specialist Palliative Care Team were awarded the School of Medicine Integrity Award by Ulster University in 2023, for their excellent teaching of Ulster University medical students.

Award Success for Dietetic Team

The Community Rehab Dietetic Team was named Community Nutrition Professional of the Year for 2023 at the Complete Nutrition Awards. The annual awards celebrate excellence in clinical, medical and health nutrition, showcasing individuals, groups and organisations who have made a positive contribution and significant difference to the nutrition profession. The team was nominated in recognition of their innovative approach to implementing positive nutritional interventions at Dalriada Hospital which included the delivery of 'nutrition for recovery' training for staff, and the development of educational resources for patients.

PERFORMANCE REPORT



Social Workers Recognised

Social workers from the Trust were among those recognised at the Professional in Practice Awards organised by the NI Social Care Council. Trust colleagues were recognised across three categories – Consolidation Award in Social Work, Specialist Award in Social Work, and Leadership and Strategic Award in Social Work.



Mental Health Nurses Day

In February 2024, we celebrated the contribution of our mental health nurses working across the Trust. A word cloud was created to reflect and celebrate the valued contribution mental health nurses make and to enhance our understanding of the role.

World Social Work Day

World Social Work Day was held in March 2024 and the theme was *Buen Vivir Shared Future for Transformative Change*. Staff from across the Trust attended with guest speakers and an opportunity to network.

Carers' Rights Day

This year, to mark *Carers' Rights Day* we hosted a carer celebration conference to recognise the invaluable contribution of unpaid carers in our community. Over 200

PERFORMANCE REPORT

carers attended and the feedback was extremely positive. Over the next year we will work with carers to enhance our service to offer psychological wellbeing support.

NHS75

Internationally-educated nurses living and working in NI attended a reception hosted by His Majesty The King. The event in Buckingham Palace was held to pay tribute to the UK's international nursing and midwifery workforce, and to recognise the multitude of backgrounds and cultures which contribute to the health services across the four nations. Some of our frontline staff also attended a special event hosted by Antrim and Newtownabbey Borough Council to mark the 75th birthday of the NHS.



Student Excellence Awards

Three nurses, who completed their degrees through the Open University, were recognised by the NI Practice and Education Council (NIPEC) for Nursing and Midwifery. Shelley Taylor received a Student Excellence Award, while Aiobhin McElroy and Gemma Harper were both highly commended.



Recognition for Junior Medical Staff

Our annual Medical Awards celebrate projects completed by junior medical staff. More than 30 posters were submitted with five oral presentations. Posters which were presented nationally and internationally were also recognised. The feedback from the two judging panels was overwhelmingly positive.

PERFORMANCE REPORT

Recognition for Trust's Organ Donation Work

The Trust's Organ Donation Committee was highly commended at the UK Awards for Excellence in Organ and Tissue Donation and Transplantation. It received recognition in the Exceptional Organ Donation Committee category at the event held by NHS Blood and Transplant along with the British Transplantation Society.



COVID-19 Recognition Event

A recognition event was held for staff and volunteers who were part of the Trust's COVID-19 testing service. Those involved were presented with a special certificate as an expression of gratitude for the significant role they played throughout the pandemic. Mobilised over the course of a weekend in March 2020, the service would go on to carry out more than 116,000 tests over three years.

Investors in People (IIP)

The Trust has been recognised as a Silver level organisation by Investors in People. The IIP programme aims to improve workplace culture over time specifically in areas around employee engagement, communication, organisational culture and work practices. The Trust was first endorsed by IIP back in 2018.



Chair's Team North Awards

Our 2023 Chair's Team North Awards were held in The Braid, Ballymena in September 2023. Preceded by our Leadership Conference, the day provided an

PERFORMANCE REPORT

opportunity for staff from across the organisation to come together to celebrate the very best of Team North and shine a light on their many achievements.



Charitable Trust Funds

Every year the Trust receives donations from members of the public. These donations vary in amounts from £1 to thousands of pounds. They come from individuals, community groups, families, patients, sports clubs, schools, businesses, from various backgrounds and all communities within the Trust area. Donations are always used in line with the donor's wishes and allow the Trust to do things in the interests of patients that it wouldn't be funded to do otherwise.

The Trust has five Charitable Trust Funds (CTFs) so the donor can select which area they would like their donation to be used in:

- Community Care, e.g., palliative care, bereavement support, day centres, hospital and community services;
- Medical and Medicine, e.g., diabetes, neurology, renal, coronary care, pharmacy, respiratory, rheumatology, stroke and Acute Medical Services;
- Children, Young People, Paediatrics and Women, e.g., nursing, family centres, gynaecology, maternity, Children and Adolescent Services;
- Surgical and Clinical, e.g., Intensive Care, Stomacare, pain relief, breast care, Cancer Services, dental, Surgery and Diagnostic Services; or
- Mental Health, Learning Disability and Community Wellbeing, e.g., hospital and community health services and Supported Living.

The Trust prepares a separate Annual Trustees Report and Accounts for the CTFs under its management and this is available from the Trust website.

PERFORMANCE REPORT

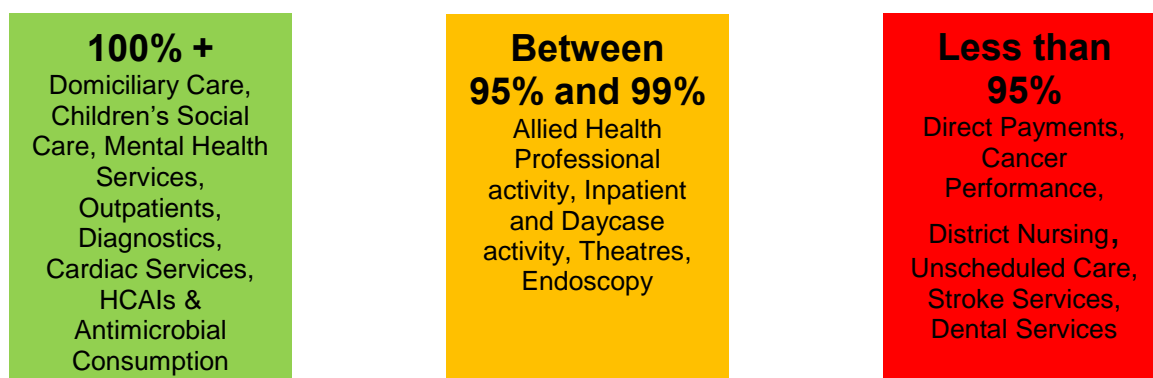
PERFORMANCE ANALYSIS

The Trust Board received a wide range of performance reporting information including a monthly Performance Report on progress against each of the Ministerial targets and Commissioning Objectives set by the Strategic Planning and Performance Group (SPPG) within DoH. Other governance controls include: monthly performance scorecards for operational Divisions; Divisional Accountability meetings and monthly Trust Board reporting on financial performance and capital schemes.

The Trust monitors its performance against Commissioning Plan Direction (CPD) Targets, by means of the Performance Report, which is produced every month and reviewed by the Trust Board. Trust Board reports are also available on the Trust's website www.northerntrust.hscni.net.

Service activity and performance is also monitored by DoH through a monthly submission process called Service Delivery Plans (SDP). Services are set activity trajectories to achieve each month based on pre-pandemic activity levels, with a Red, Amber, Green (RAG) scoring applied to each based on percentage delivery against the target. Below is high-level summary of performance in each of the areas.

Service Delivery Plans 2023/24



Of the 63 metrics monitored under SDP in 2023/24, the performance breakdown was **22 Green, 9 Amber** and **32 Red**.

Performance Management

The Trust continues to monitor performance of SDP and CPD targets through its Performance Management Framework. The framework links Operational Divisions through Corporate Performance, into Divisional Accountability Meetings, Operational Management Team and Senior Management Team, then through to Executive Team, Performance and Finance Committee, and finally reporting into Trust Board.

It is important to note that there were three separate instances of Industrial Action throughout the period of 2023/24, and there has also been participation in ongoing action short of strike by members of some unions throughout the course of the full 2023/24 year. This has impacted on core service delivery.
















PERFORMANCE REPORT

Summary of Trust Performance against Commissioning Plan Targets

Despite DoH replacing this mechanism with SDP monitoring in 2021, the Trust has summarised our CPD targets and the end-of-year position in the table below, with explanatory narrative following. The red (R) status denotes *Not Achieving Target*, Amber (A) denotes *Almost Achieving Target* and Green (G) denotes *Achieving Target*.

Summary of Trust Performance against Commissioning Plan Targets, as at March 2024	
By March 2024, secure a reduction in the number of MRSA infections. Trust target is no more than five cases.	R
By March 2024, secure a reduction in the number of CDIIF infections. Trust Target is no more than 37 cases.	R
By March 2024, ensure that at least 16% of patients with confirmed Ischaemic stroke receive thrombolysis treatment, where clinically appropriate.	R
By March 2024, all urgent diagnostic tests should be reported on within two days.	R
During 2023/24, all urgent suspected breast cancer referrals should be seen within 14 days.	R
During 2023/24, at least 98% of patients diagnosed with cancer should receive their first definitive treatment within 31 days of a decision to treat.	R
During 2023/24, at least 95% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days.	R
By March 2024, 50% of patients should be waiting no longer than 9 weeks for an outpatient appointment.	R
By March 2024, no patient should wait longer than 52 weeks for an outpatient appointment.	R
By March 2024, 75% of patients should wait no longer than nine weeks for a diagnostic test.	R
By March 2024, no patient should wait longer than 26 weeks for a diagnostic test.	R
By March 2024, 75% of patients should wait no longer than nine weeks for an Endoscopy diagnostic test.	R
By March 2024, no patient should wait longer than 26 weeks for an Endoscopy diagnostic test.	R
By March 2024, 55% of patients should wait no longer than 13 weeks for inpatient/ daycase treatment.	R
By March 2024, no patient should wait longer than 52 weeks for inpatient/ daycase treatment.	R
By March 2024, 95% of patients should wait no longer than 13 weeks from referral to commencement of treatment by an allied health professional.	R
By March 2024, reduce by 5% the number of hospital cancelled, consultant led outpatient appointments in the acute programme of care, which resulted in the patient waiting longer for their appointment.	R

PERFORMANCE REPORT

By March 2024, 95% of patients attending any type 1, 2 or 3 ED are either treated and discharged home, or admitted, within four hours of their arrival in the department.	
By March 2024, no patient attending any type 1, 2 or 3 ED should wait longer than 12 hours.	
By March 2024, at least 80% of patients to have commenced treatment, following triage, within two hours	
By March 2024, ensure that 100% of complex discharges from an acute hospital take place within 48 hours	
By March 2024, all non-complex discharges from an acute hospital to take place within four hours.	
By March 2024, 100% of discharges awaiting Tertiary Care/Secondary Care bed discharged within 12 hours.	
By March 2024, no patient waits longer than nine weeks to access adult mental health services.	
By March 2024, no patient waits longer than nine weeks to access dementia services.	
By March 2024, no patient waits longer than 13 weeks to access psychological therapies (any age)	
By March 2024, the proportion of children in care for 12 months or longer with no placement change is at least 85% (based on September 2022 position).	
By March 2024, 90% of children, who are adopted from care, are adopted within a three year time frame, from date of last admission, (based on March '23 position).	
By March 2024, no patient waits longer than nine weeks to access child and adolescent mental health services.	
By March 2024, secure a 10% increase (based on 2022/23 figures) in the number of direct payments to all service users.	
By March 2024, secure a 10% increase (based on 2022/23 figures) in the number of carer's assessments offered to carers for all service users.	
By March 2024, secure a 5% increase (based on 2022/23 figures) in the number of community based short break hours (i.e. non-residential respite) received by adults across all programmes of care.	

Unscheduled Care

Of the 32 Red SDP metrics, 15 related to Unscheduled Care due to continued pressures. In 2023/24 the number of attendances to the EDs at Antrim and Causeway Hospitals increased by 6% compared to 2022/23 with over 149,000 people attending across both sites. This included an increase of approximately 12% in attendances of patients aged over 75 years.

The Trust achieved an average of 46% within four hour performance in 2023/24 which is a deterioration on the previous year (50%, 2022/23). The number of patients waiting over 12 hours in ED increased by 13% on the previous year, highlighting the increased demand on unscheduled care and on bed availability.

PERFORMANCE REPORT

Unscheduled care in the Trust focusses on a programme of continued improvement including same day emergency care, Phone First, Clinical Communication Gateway (CCG) referrals to EDs, and targeted improvement work with the NI Ambulance Service on ambulance turnaround times.

This is supported by a focused medical model with early senior decision making with regards to patient's treatment plans. There is significant focus on ambulatory medicine with multiple ambulatory pathways within medical specialties preventing patients from admission to an acute inpatient bed.

This focus continues with the roll out of a SAFER patient flow bundle within the acute sites designed to promote early patient involvement in their care and decision-making, along with early identification of actions to achieve a safe discharge, and ultimately improve flow. There is continued improvement work around weekend discharges.

The ability to achieve USC targets is challenging due to a number of services, including ambulatory care, not being funded for a seven-day operating model. It is important to note that whilst focused work is ongoing in relation to unscheduled care performance within the Trust, there is also a significant regional programme of work required on standardisation, demand and capacity profiling, and service improvement.

While the main issue for unscheduled care is the increased demand on services, the greatest impact on inpatient flow pathways is around delayed discharges; when flow is not maintained all performance indicators within unscheduled care are negatively impacted. An example of this is within stroke care where our ability to take patients straight to the stroke unit is impacted by delayed discharges out of the Care of the Elderly beds who provide stroke care.

Complex Discharge Targets

59% of complex discharges in March 2024 were completed within 48 hours. Performance dropped to a low of 53% in October 2023 but since then performance against the target has improved gradually to the March position. It is worth noting that in February 2023, the measurement of delayed transfers of care changed which resulted in the clock starting earlier in the process to count time until discharge – achievement against the target dropped by an average of 10% at that time.

Inpatients, Day Cases and Outpatients

Inpatient and day case activity continues to be impacted by medical and nursing workforce challenges. Despite this, SDP delivery was 94.5% of target. The Trust's Theatre Action Plan, developed with support from SPPG, has led to an improvement in theatre productivity and efficiency.

The regional performance standard for waiting times is that 55% of patients should wait no longer than 13 weeks for inpatient or day case treatment and no patient should wait longer than 52 weeks. Waiting times for inpatient and day cases remained similar throughout the year with 73% of people on a waiting list at the end of March waiting more than 13 weeks for treatment. Patients waiting over 52 weeks improved from 3,386 at the end of March 2023 to 2,734 at the end of March 2024.

PERFORMANCE REPORT

The Trust delivered around 72,000 new outpatient appointments throughout 2023/24, which was 2.5% less than the target activity trajectory. Alternatives to outpatient appointments such as Enhanced Triage and Direct to Test pathways are used in some services across the Trust, which are currently at less than the target trajectory. However many services across the Trust now deliver a level of Enhanced Triage and Direct to Test which replaces traditional outpatient appointment activity. The regional performance standard is that 50% of patients should wait no longer than nine weeks for an outpatient appointment and no patient should wait longer than 52 weeks. At the end of March 2024 in the Northern Trust, 80% of people had been waiting for more than nine weeks since referral (70%, at 31 March 2023) and more than 24,000 (21,000 at 31 March 2023) people were waiting for more than 52 weeks.

The Trust's Elective Reform group continues to bring co-ordination to a range of actions to reduce waiting times such as validation, new forms of patient review and enhanced triage processes.

Diagnostic Tests

The regional performance standard for the waiting time for diagnostic tests is that 75% of patients should wait no longer than nine weeks and no patient should wait longer than 26 weeks. The percentage of patients waiting less than nine weeks at the end of March 2024 was 42% (63%, March 2023). The number of patients waiting more than 26 weeks for a diagnostic investigation increased during the year with 11,644 patients waiting longer than 26 weeks at the end of March 2024, from 3,280 at the end of March 2023. Funding was secured for the year to continue the transfer of patients to the independent sector, however this was not enough to cover the demand capacity gap that exists. Diagnostics have continued to exceed their SDP targets.

Performance against the nine week endoscopy target deteriorated during the year. At the end of March 2024, 34% of patients waiting on an Endoscopy procedure were waiting less than nine weeks compared to 59% at the end of March 2023. The number of endoscopy patients waiting over 26 weeks also deteriorated throughout the year with 1,665 patients waiting over 26 weeks at the end of March 2024 compared to 931 at the end of March 2023. The Trust delivered 96% of its Endoscopy activity target for April to March as set out in the SDP. WLI monies continued to fund additional endoscopy activity through the transfer of patients to the independent sector, additional in-house weekend activity, and the continuation of Endoscopy Insourcing which brings a private provider onto Trust premises to use facilities otherwise unused at weekends.

Allied Health Professional Therapies

For the combined Allied Health Professional (AHP) therapies, such as Speech and Language Therapy, Occupational Therapy, Podiatry and Physiotherapy, the regional performance standard is that 95% of patients should wait no longer than 13 weeks from referral to commencement of treatment.

At the end of March 2024, there were 23,751 people waiting for Allied Health Profession Services, an 18% increase from the 20,076 at the end of March 2023.

PERFORMANCE REPORT

13,200 or 56% of patients were waiting for more than 13 weeks and of these patients, 61% were waiting for physiotherapy services (51%, at 31 March 2023).

Occupational Therapy continues to meet the activity targets set in the SDP however, compliance with the 13 week elective access target reduced to 49% in December 2023. It has since increased to 58% in March 2024. The dip in performance was due to a combination of gaps in staffing capacity (temporary maternity leave absence and sickness absence) and, to a greater extent, an ongoing demand/capacity gap.

As at 31 March 2024, podiatry had maintained 100% compliance with the 13 week elective access target.

Cumulatively AHP services delivered 96% of their SDP activity target. Performance varied between services with the main reason for under-delivery being staff vacancies.

Cancer Services

Red flag referrals have increased in 2023/24 by 7% when compared to 2022/23, and 15% when compared to 2021/22. Performance against the 14 day breast cancer target deteriorated during the year to 8% in March 2024 from 100% in March 2023. The well recognised capacity gap in the Breast service led to support from other Trusts being received, however due to other Breast service capacity issues across the region, this support has now ceased.

During the year, the Trust achieved 92% in the 31-day target against an aim of 98% and achieved 35% against an aim of 95% for the 62 day target. Delays in access to red flag outpatient appointments, endoscopy, diagnostics and inpatient surgery continue to be a contributing factor to performance against the 62-day target. The Trust continues to prioritise improvement of red flag waits and use of additional clinics or independent sector, where these are available, to increase in-house red flag capacity.

Mental Health Services

At the end of March 2024, there were nine patients waiting more than nine weeks for an Adult Mental Health appointment, which is an improvement on the 79 patients at the end of March 2023. In the Dementia Service, there were 171 patients waiting longer than nine weeks out of a total of 483 patients. There were 566 out of a total of 955 patients waiting over 13 weeks for Psychological Therapy Services at the end of March 2024.

Whilst the number of patients waiting over nine weeks in Child and Adolescent Mental Health Service (CAMHS) improved during the year, the position at the end of March 2024 was 446 waiting over nine weeks, out of a total of 611 patients.

Community Services

The Trust targets 100% of complex discharge patients, to be discharged from an acute site, within 48 hours. The average for the year across both Acute sites was 58%. The Trust also targets that 100% of those patients whose discharges are classified as non-complex should be discharged from acute hospitals within four hours; during the year Antrim averaged 83% and Causeway averaged 78%.

PERFORMANCE REPORT

Domiciliary Care continues to be an area of challenge for the Trust and across the region, with demand outweighing capacity. Whilst provision of domiciliary care by Trust staff has not returned to pre-pandemic levels, the under-delivery has been covered with independent sector contracts. Overall domiciliary care delivery exceeds the targets in the SDP.

Adoption

There is one regional performance indicator governing adoption; that 90% of children, who are adopted from care, are adopted within a three-year timeframe. The Trust's average performance during the most recent reporting year was 25%. There are factors outside the Trust's control, which limited the Trust's ability to achieve this target, primarily the timeframes of court proceedings. However, the Trust continues to monitor each child's adoption timeline and reviews cases with the judiciary in an effort to reduce timeframes where this is possible.

Healthcare Acquired Infection

There were two regional targets in the area of healthcare acquired infection set by the Public Health Agency (PHA) i.e. the Trust was to experience no more than: five cases of Methicillin-Resistant Staphylococcus Aureus (MRSA) bacteraemia and 37 cases of Clostridium Difficile Infection (CDI) during the year. There was no Gram-Negative Bloodstream (GNB) infections target set during 2023/24.

At the end of March 2024, the Trust had experienced 13 cases of MRSA and 45 cases of CDI. Work is continuing across the Trust to raise awareness of CDI and MRSA identification and management. In particular, a focus on elements of care such as antibiotic stewardship: an aseptic technique for those patients with indwelling medical devices and those with complex care needs.

Whilst there continues to be significant work in aiming to reduce HCAI cases, the ongoing risks of insufficient acute beds, increasing patient acuity and complexity of patient cases, contribute to the challenge of reducing transmission of all healthcare associated infections. Additionally, the ongoing pressures faced by the management of winter viruses including COVID-19, add to the demands of the Infection Control Team with daily prioritisation of facilities for isolation and cohorting of affected patients.

Regionally, there has been an increase in MRSA bacteremia and CDI cases. The Infection Prevention and Control (IPC) team continues to monitor surveillance closely and at present there is no evidence of transmission of CDI in any area of the Trust. Antimicrobial usage appears to be driving the higher rates of CDI locally and regionally. Quality improvement work is underway.

The IPC team continues to provide fundamental knowledge and leadership across all Trust services to patients, staff and visitors on reducing the risk of HCAI transmission.

Staff Absence

For 2023/24, the Trust was set a sickness absence compliance target of 7.30% by the DoH, including COVID-19 related absences. As at 30 September 2023 the

PERFORMANCE REPORT

Trust's cumulative sickness absence rate was 6.89%. The Trust's cumulative sickness absence rate at 31 March 2024 was 8.12%. The top five reasons for absences are stress, grief/bereavement, work related stress, post-surgical debility and anxiety.

During 2022/23 the Trust revised the *Recognising and Responding to Stress in the Workplace* Policy and launched a *Recognising and Responding to Stressors in the Workplace: Talking Toolkit* alongside a webinar and training for both staff and managers. In addition, the Trust launched a *Supporting Staff following Bereavement* Policy (including Guidance for Managers and Support Resources) and associated webinar.

The *Supporting Attendance Toolkit*, launched in March 2023, supports staff and managers to adhere to the Managing Attendance Policy. Both the Toolkit and the Policy are available via Staffnet.

These Toolkits have been embedded in Trust practices during 2023/24.

There has been close engagement between HR and Occupational Health, facilitated by the launch of the COVID-19 Vocational Rehab Programme, to assist managers in supporting staff absent due to Long COVID-19. One of the outputs of the Trust Supporting Attendance Management Group has been to identify the need for managers and staff in supporting and maintaining attendance at work. During 2023/24, this will be achieved through the roll out of an updated Divisional Absence Case Discussion approach which will focus on long term absence cases to ensure management and staff receive appropriate guidance and support to encourage and facilitate a more timely return to the workplace. Work will also continue regionally to finalise and implement a Regional Supporting Attendance Framework, Policy and Procedure.

Staff Appraisal

Staff appraisals are a crucial way in which the Trust can nurture its people, enable its talent and build our teams. They are platforms for reflection, planning, recognising high performance, and thinking about what support we might need to achieve personal, team and organisational goals, for the benefit of staff and the wider provision of services for patients and service users.

Following a review of the Agenda for Change (AfC) appraisal system, a revised format launched in early April 2023. The revised approach is structured around Trust corporate objectives and shared values as well as maintaining a focus on health and wellbeing.

For 2023/24, the Trust was set an annual AfC staff appraisal compliance target of 70% by the Trust. At 2023/24 year end, 62% of staff have undertaken an annual appraisal conversation.

Anti-Fraud and Bribery

The Trust operates a zero tolerance approach to Fraud and Bribery and has policies and procedures in place to combat and investigate instances. Action is led by the Trust's Head of Financial Governance in their role as Trust Fraud Liaison Officer and

PERFORMANCE REPORT

supported by the Counter Fraud and Probity Service in BSO. All actions which are believed to result in financial loss to the Trust are automatically reported to the Police Service of NI.

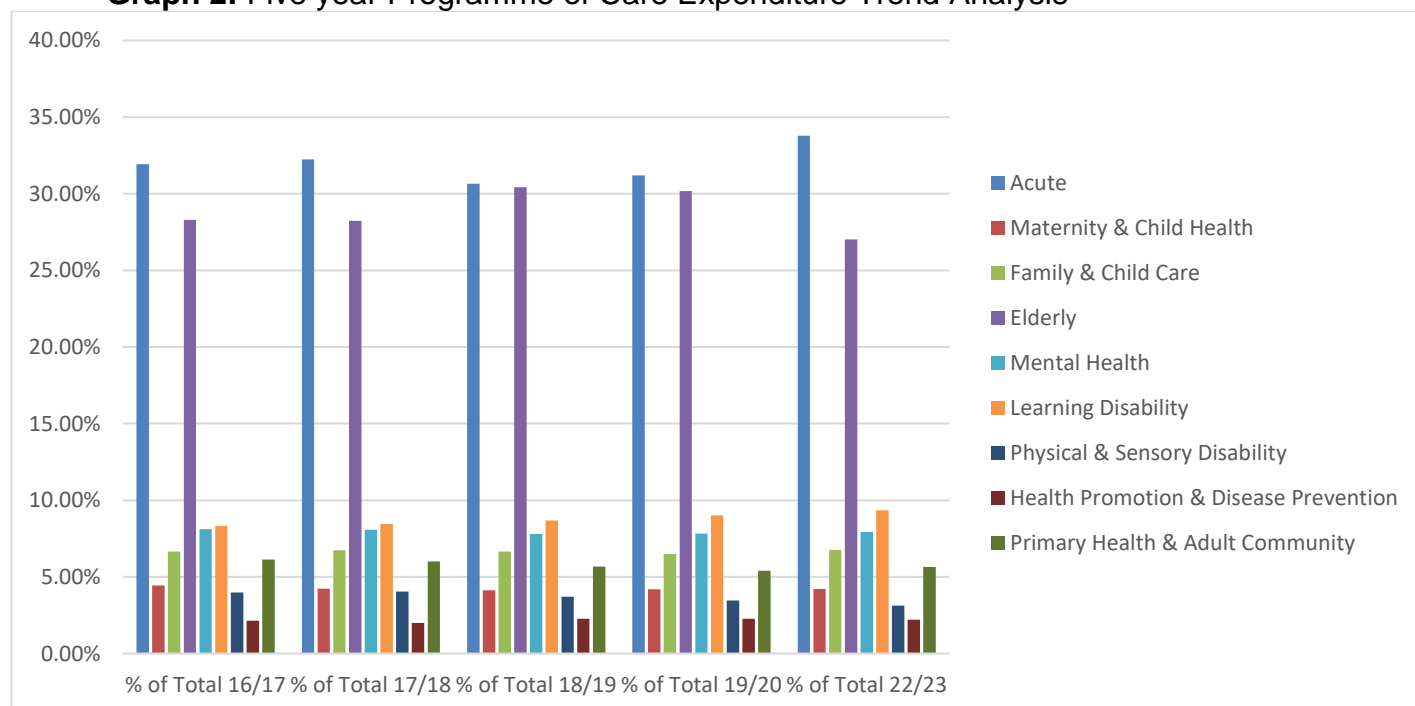
Long Term Expenditure Plans

Within the HSC sector, plans are formed in partnership with many stakeholders and are impacted by the availability of resources such as staff and revenue and capital funds. Over five years the Programme of Care (POC) profile below, shown as a percentage of total expenditure, has remained relatively static. Expenditure plans by POC are not expected to vary materially in the future, but will continue to be monitored closely given the financial context and the need to deliver savings. While the Trust has returned to 'business as usual' from a service perspective there continues to be COVID-19 expenditure, particularly with regards to Personal Protective Equipment (PPE), albeit this has reduced considerably.

Whilst 2024/25 will continue to be financially challenging for the Trust, it is expected that the Trust will continue to operate on a going concern basis.

Programme of Care Expenditure Trend Analysis (2016/17 – 2022/23*)

Graph 2: Five year Programme of Care Expenditure Trend Analysis

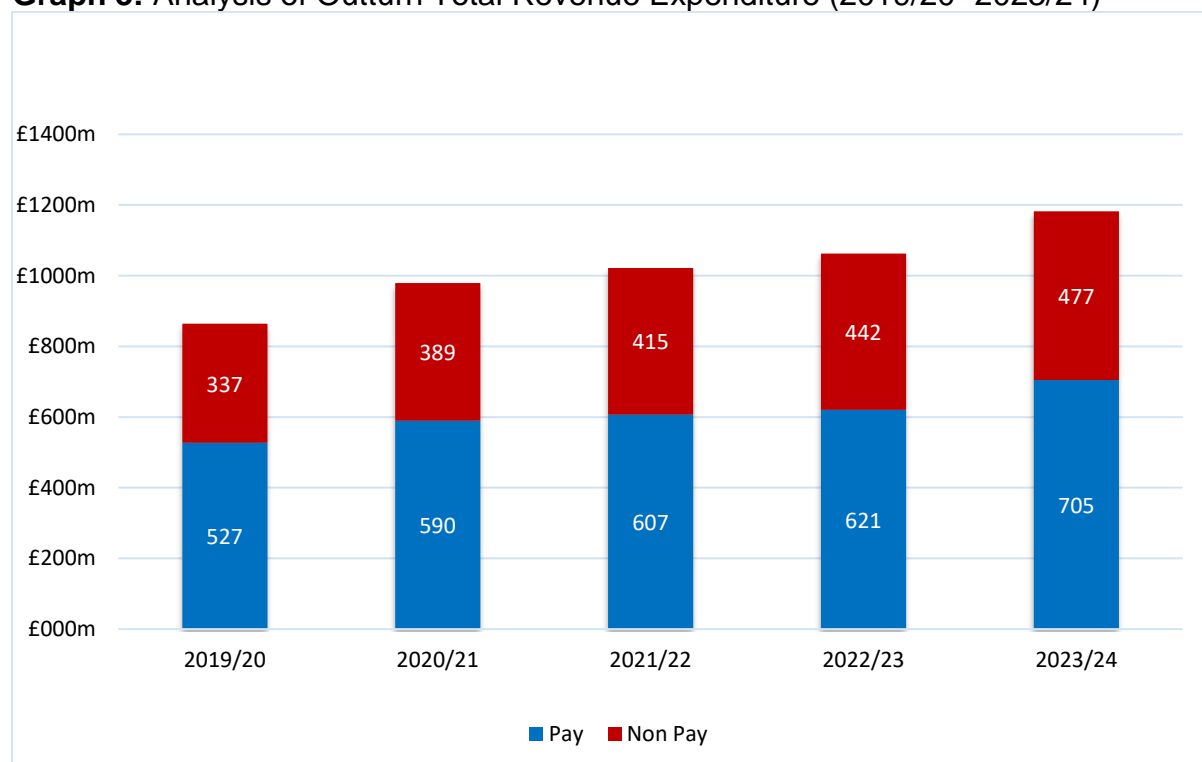


* Source: annual Trust Financial Returns. Returns for 2020/21 and 2021/22 were stood down due to COVID-19. Last return submitted was for 2022/23. Next return for 2023/24 due in October 2024.

The graph below sets out our total revenue expenditure, split by Salaries and Goods and Services in the past five years.

PERFORMANCE REPORT

Graph 3: Analysis of Outturn Total Revenue Expenditure (2019/20- 2023/24)

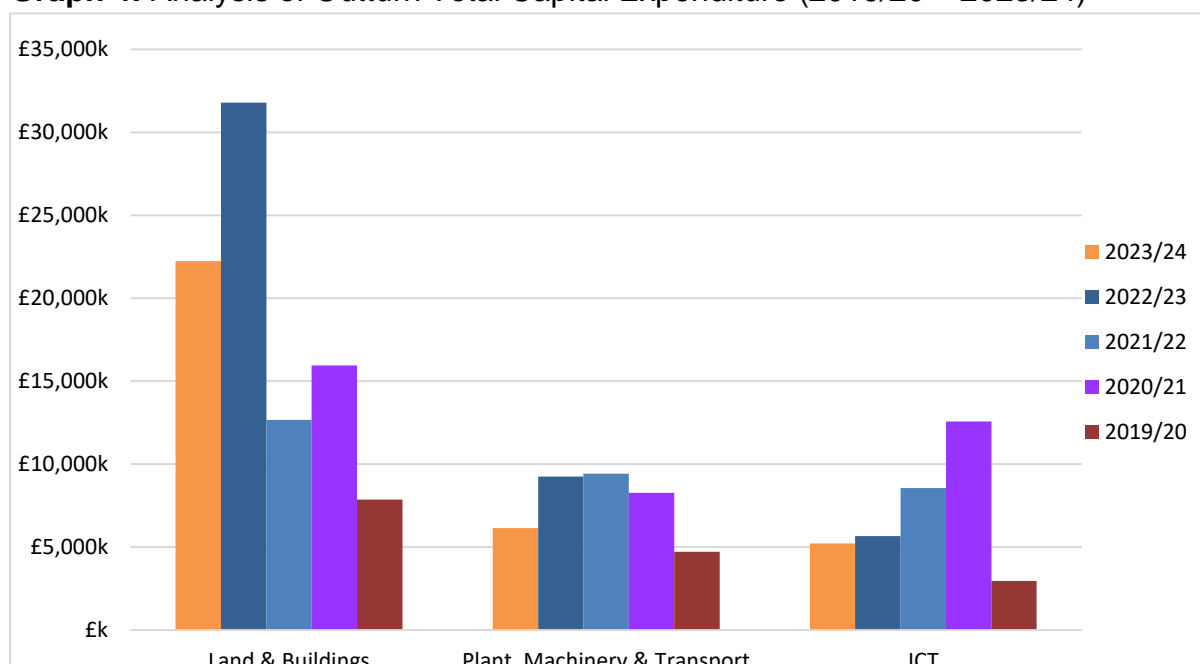


Further divisional analysis can be found within the segmental information shown in Note 2 to the Accounts.

The Trust receives capital funds to purchase or enhance assets for use by the Trust and the trends are subject to change dependent on the approved business cases in each year, the position over the main categories for the past five years is set out below:-

PERFORMANCE REPORT

Graph 4: Analysis of Outturn Total Capital Expenditure (2019/20 – 2023/24)



Further detail on specific Capital Schemes may be found within the Accountability Report and within Notes 5 and 6 of the Accounts.

The Trust continues to plan for the next stages of capital infrastructure development with the Infrastructure department with the Trust awaiting on the outcome of the 10 year capital plan review submitted to DoH in Autumn 2023.

The Trust is progressing well with the Royal Institute of British Architects (RIBA) stage 3 design of the new Mental Health Inpatient Service (Birch Hill Centre for Mental Health) which started in December 2022 and is due to complete in summer 2024.

The second 24 bedded medical ward opened in August 2023 followed by the administration accommodation associated with the new wards. Stage 3 design for the AAH electrical infrastructure has been completed and work is under way on Stage 4 as well as an addendum for the increased cost and timeframe.

A business case for a new Alongside Midwife Led Unit was approved in March 2024 and the work on the initial design has commenced. Stage 3 design for a five single en-suite rooms extension to the Robinson Hospital is well underway. In addition, the Trust has been working with Macmillan Cancer Support in the development of an Information Centre on the AAH site. An initial scoping and high level design has been completed with funding to be secured in May 2024.

Further detail is provided under the Capital Development Programme on page 117. The Trust's 10 year capital plan, which was re-submitted to the DoH in October 2023 includes major capital investment projects for the AAH site:

- a new Intensive Care Unit and entrance to the west of the site;
- additional theatre capacity;
- a new Woman's and Children's Unit and associated car parking; and

PERFORMANCE REPORT

- refurbishment and extension of hospital sterilisation and decontamination units (HSDU).

Other capital projects include:

- a new residential unit for children with complex needs;
- replacement of 2 adult centres in Ballymena and Larne; and
- a new Health and Care Centre in Newtownabbey.

Prompt Payment

The DoH requires that Trusts pay their non HSC trade payables in accordance with applicable terms and appropriate Government Accounting guidance. The Trust's payment policy is consistent with these requirements and its measure of compliance are that 95% of all valid invoices should be paid within 30 days and 70% of all valid invoices within 10 days.

The Trust's performance for 2023/24 was achieved and is set out below:-

Table 4: Prompt Payment

Prompt Payment	Number	£000s
Total Bills Paid	387,764	652,417
Total Bills Paid within 30 days of receipt of an undisputed invoice	368,485	609,310
% Bills Paid within 30 days of receipt of an undisputed invoice	95.03%	93.39%
Total Bills Paid within 10 days of receipt of an undisputed invoice	307,398	522,707
% Bills Paid within 10 days of receipt of an undisputed invoice	79.27%	80.12%

Late Payment Charges	£
Amount of compensation paid for payment(s) being late	14,960
Amount of interest paid for payment(s) being late	1,614

Environment and Sustainability Report

In January 2024, the Director of Infrastructure chaired the first Trust Sustainability Group, at which there were a range of services, including the Estates Division, in attendance. Terms of Reference have been established and the Group will consider the Trust's Sustainability Policy and Climate Change Plans.

Energy

In March 2019, the *Energy Management Strategy and Action Plan to 2030* for NI Central Government was published which includes a target to lower Net Energy Consumption from a 2016/17 baseline, by 30% by 2030 across Government. Net Energy Consumption is defined as *Energy Consumed less Energy Generated*.

The Climate Change Act (NI) 2022 also sets clear statutory targets for 2030, 2040 and of net zero emissions by 2050. The Act places a statutory duty on all Government departments to exercise their functions in a manner that is consistent with achieving that target as far as possible. The legislation requires the publication of a series of Climate Action Plans which set out how carbon budgets will be achieved across five yearly intervals and that each Department monitors and reports on progress made in implementing the proposals and policies set out in the Plan.

PERFORMANCE REPORT

The Trust will contribute to DoH planning. From 2024/25, it will be important that the Trust start to gather baseline data and measure the impact of actions taken in order to provide Climate Action Plan progress reports.

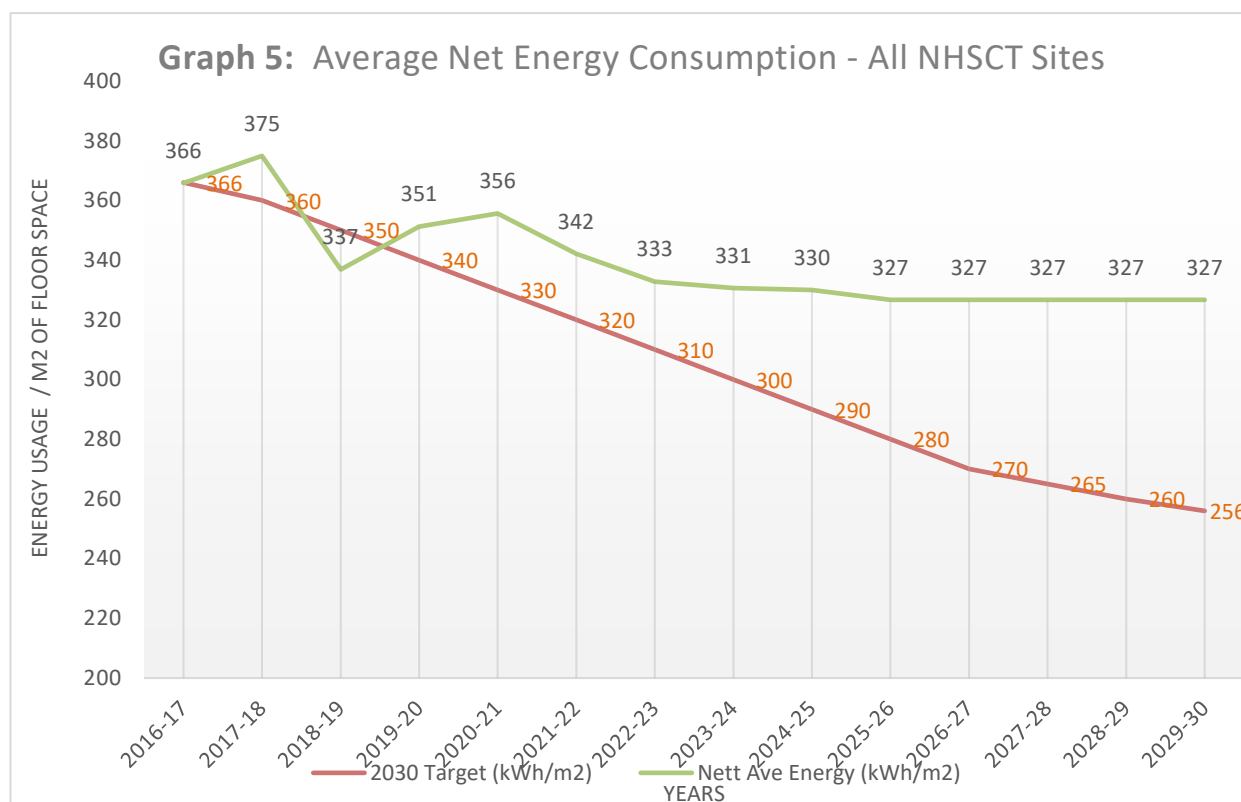
The Trust's Energy Team is working towards lowering net energy consumption and striving towards meeting the targets within the Climate Change Act (NI) 2022.

The Trust's energy consumption patterns contribute significantly to its carbon footprint, posing challenges to achieving sustainability targets and fulfilling environmental commitments. Many healthcare facilities, within the trust, are equipped with aging infrastructure leading to inefficiencies and increased consumption. This in turn affects the environmental impact in that the amount of energy to both heat and power a building is increased with an associated increase in carbon emissions. The measurement of this consumption is termed *energy intensity* and the Trust is above the NI Government building average and well above the DoH's buildings median.

Between 2011 and 2017 the average energy use per m² of floor area across all of the NI Government buildings was 301kWh and in 2016 the median total energy intensity for the DoH buildings was 220kWh/m². The baseline for improvement for the Trust from 2016/17 was 366kWh/m² and therefore the Trust's 2030 target figure is 70% of this figure i.e. approx. 256kWh/m².

Graph 5 below sets out the Trust's forecast net energy consumption. It is estimated that in order to meet the 2030 target (assuming that the Trust has the same floor area and all buildings perform in the same way as in 2023/24) the Trust will require an additional 30MW of Renewable Electricity Generation, approximately. Depending on the form(s) of renewable energy sources employed, this could require investment of over £30m.

PERFORMANCE REPORT

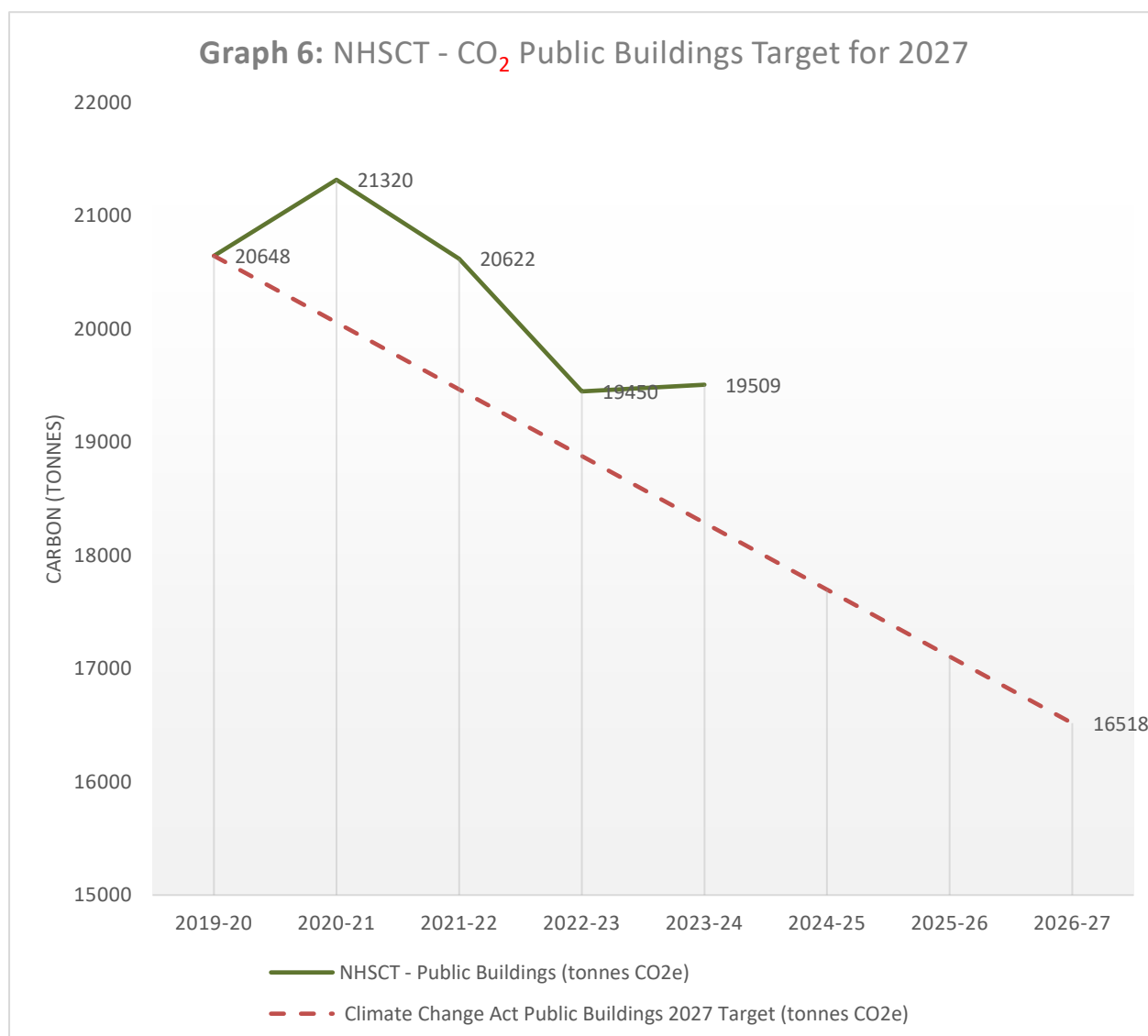


Public Buildings - Climate Change Act (NI) 2022

The Department for the Economy, with reference to the Climate Change Committee advice report, has determined that there should be a 20% reduction in CO₂ emissions by 2027 (from a 2019 baseline) in order to move towards attaining a 48% reduction in Greenhouse Gas (GHG) emissions by 2030, based on the 1990 baseline.

Graph 6 sets out the Trust's performance against the recommended 20% reduction, by 2027 target, to 16518 tonnes of CO₂. Trust CO₂ production peaked in 2020/21 at 21,320 tonnes but due to a range of measures implemented from that date it has fallen to 19,509 tonnes for 2023/24. This represents a marginal increase against last year and a plateau with existing infrastructure.

PERFORMANCE REPORT



In recognition of the Trust's transitioning to Net Zero, during 2023/24 the Trust has invested in energy efficiency and carbon reduction schemes funded by DfE *Invest to Save* funding and the DoH Backlog Maintenance fund.

These include the:

- completion of the Westlands Site oil to gas decentralisation;
 - Projected annual carbon reduction: 137 tonnes
- installation of a 1.2MWp Solar PV system at Causeway Hospital;
 - Projected annual carbon reduction: 238 tonnes
- installation of a 200kWp Solar PV system at Mid Ulster Hospital site;
 - Projected annual carbon reduction: 35.1 tonnes
- replacement of single glazed metal windows with double glazed, high efficiency windows at various building on the Mid Ulster Hospital site;
 - Projected annual carbon reduction: 17.6 tonnes
- replacement and decentralisation of the Ballymoney health centre from the Robinson Memorial Hospital Heating System; and
 - Projected annual carbon reduction: 11.7 tonnes
- installation of a 38kWp Solar PV system at the Roddens/Armour site.

PERFORMANCE REPORT

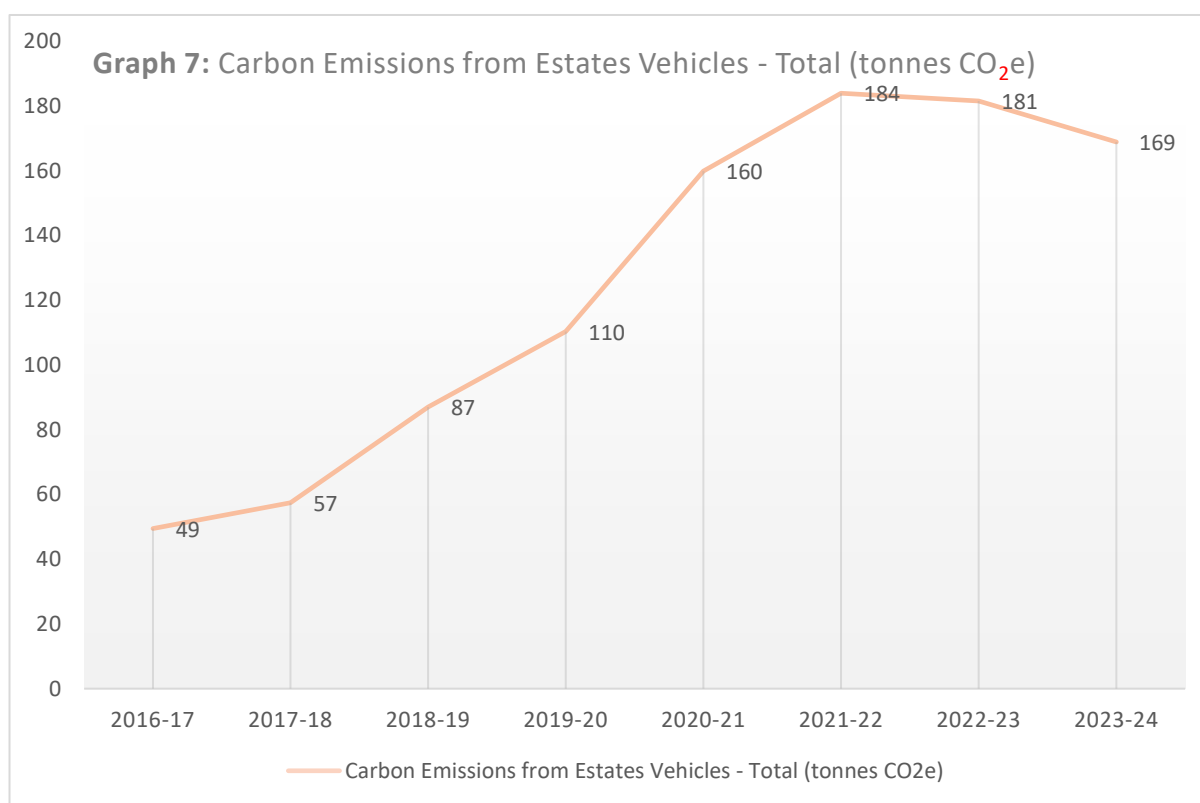
- Projected annual carbon reduction: 6.4 tonnes

Estates and Corporate Support Services have worked together, during 2023/24, and submitted a briefing paper following the completion of feasibility studies regarding the installation of Electric Vehicle charging hubs and the transition to electric Trust vehicles. These measures will dramatically reduce the carbon emissions attributed to Trust transportation.

In 2019/20, the Trust began to track the mileage of Estates Vehicles on an on-going basis. A review of Estates Trust vehicles has shown that the mileage per annum has:

- increased by approximately 344%, with reference to the Energy Management Strategy 2016/17 baseline; and
- increased by approximately 155% since a 2019/20 baseline.

The primary fuel source is diesel and Graph 7 below is a measurement of only the Carbon emissions.



During 2024/25, the Energy Team will continue to review various options to reduce the Trust's dependency on fossil fuels. Two such solutions, being explored, are a geothermal energy project and Solar PV Farm near AAH. Further projects, which are being planned subject to funding, are:

- building fabric upgrades such as roof replacement and increasing insulation on various buildings;
- further solar PV installations;
- research into water usage reduction strategies and technologies; and
- further heat decarbonisation projects.

PERFORMANCE REPORT

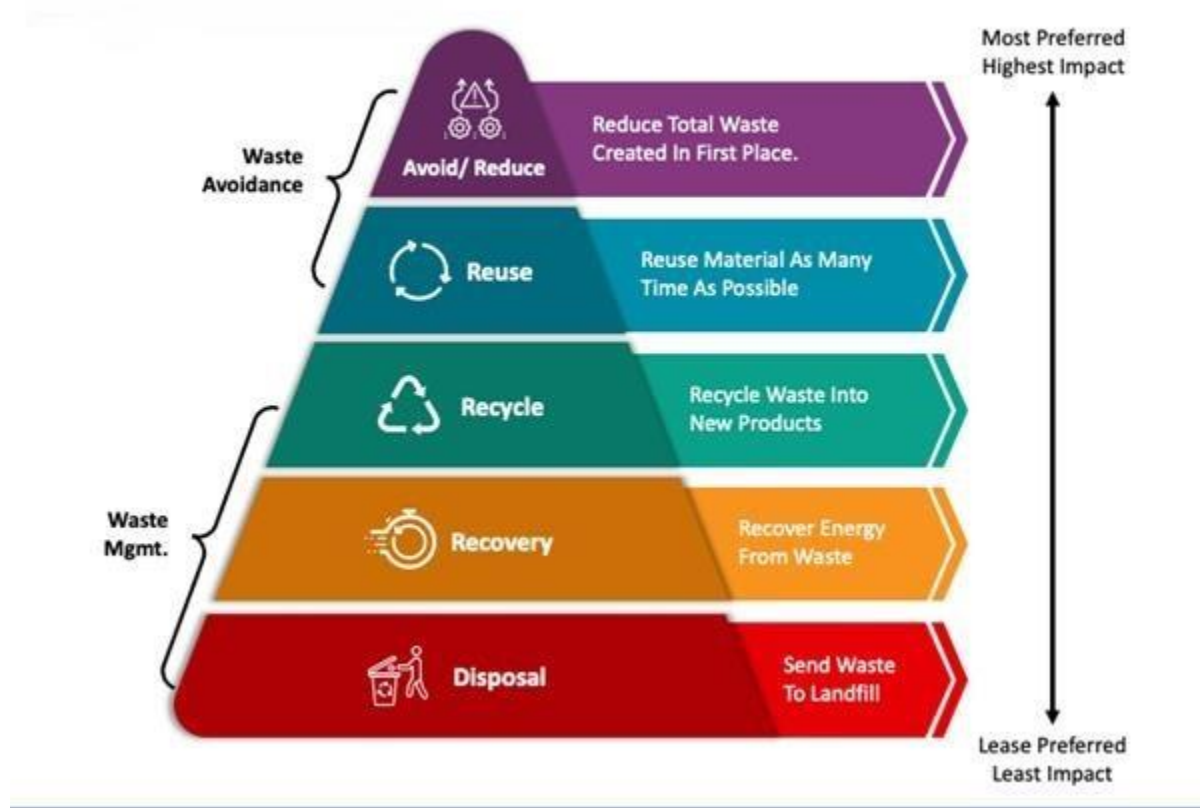
Waste

Waste management focuses on strategic objectives set out in the *Annual Waste Strategy*, and the key agenda of a safe and sustainable waste management system through the *Trust Waste Policy and Guidance*.

The focus on 2023/24 included:

- Sustainable procurement (via tendering waste services);
- Improving waste classification, segregation and moving waste up the hierarchy (via the introduction of offensive waste); and
- Supporting the Circular Economy (via the continuation/ re-tendering of the Warp-it Portal).

WASTE HIERARCHY



Sustainable procurement is the purchasing of products and services that deliver environmental and social value and is fundamental in applying the circular economy and waste hierarchy.

During 2023/24, four regional tenders were awarded for waste services, including food waste, domestic waste, confidential waste and the collection of clinical waste within the community. The regional contracts will result in environmental and social benefits for the Trust area. The contractors will deliver an Environmental and Social Value Plan that will help deliver Zero Greenhouse Gas Emissions and diversify the flora and fauna within our Trust environment.

PERFORMANCE REPORT

Improving Waste Classification and segregation.

Managing healthcare waste in a safe and efficient manner, in compliance with the relevant legislation, contributes towards reducing whole-life carbon emissions. Infectious waste requires greater processes (higher energy and transport requirements) to render it safe for disposal or further use, than non-infectious waste or domestic waste. The failure to correctly segregate infectious (clinical) waste from non-infectious waste means the entire waste stream may be over-managed. The improper management of offensive (non-infectious) waste represents a significant cost to the HSC, and helping to address this issue will lead to financial savings as well as a reduction in environmental harm.

This was actioned across six of the Trust's eight hospitals and within 40 of the community clinical facilities. The complex project reclassification of clinical waste to offensive, resulted in savings of £59,340 in 2023/24 (overall savings of £67,959 December 2022 to March 2024). Due to the success of this project, it will be extended to specialised areas within the acute hospitals to include Labs and Theatres, supporting the drive to prevent offensive waste being incorrectly classified and segregated as infectious waste. This project also contributed to the significant decrease in the production of clinical and pharmaceutical waste by 96.15 tonnes across the Trust.

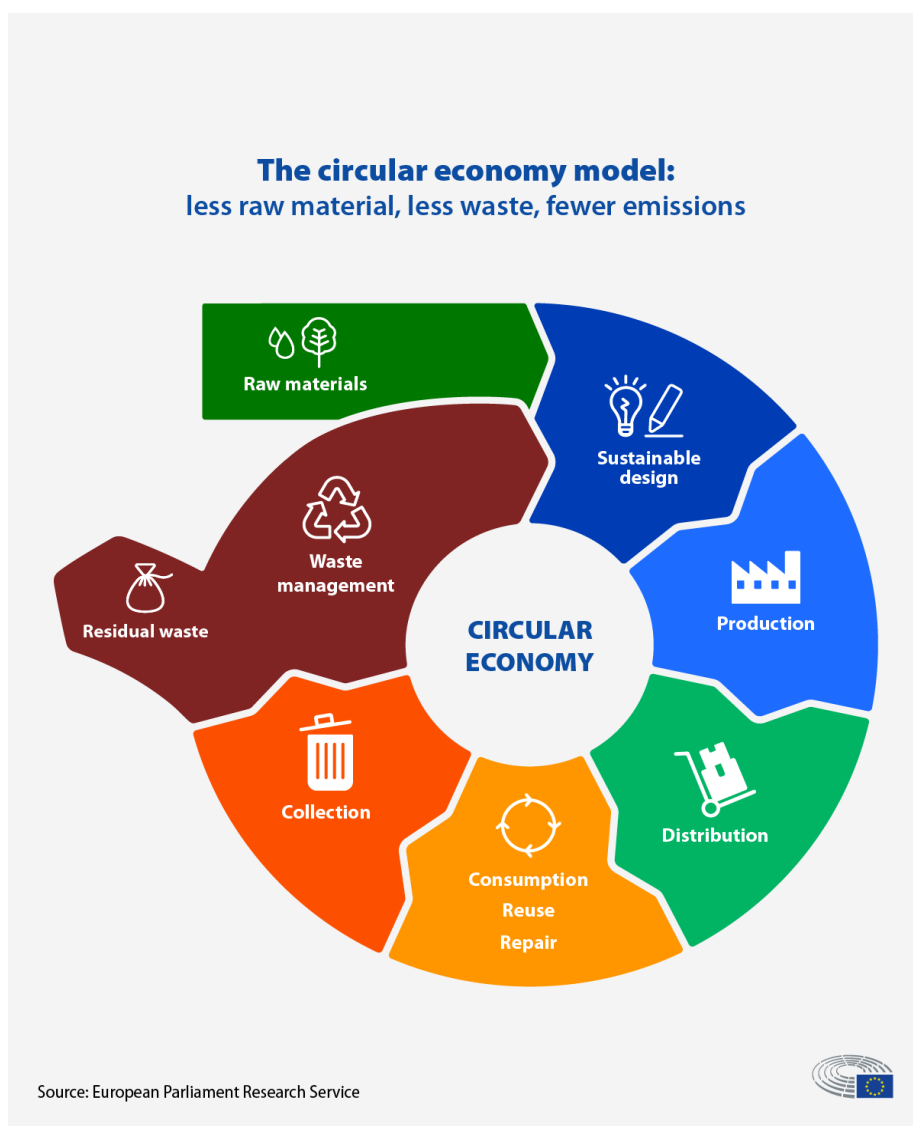
An extensive training and awareness programme on how to properly segregate domestic and food waste with the Catering and Domestic staff at Antrim hospital resulted in a significant increase of food waste. From producing 3 tonnes at April 2023 to 11 tonnes at March 2024. The success of the training to segregate food waste from recyclable items (paper, plastic, metal and cardboard) highlighted the amount of 'hidden' food waste and the need to prevent this waste from being produced in the first instance.

A grassroots analysis of the origin of the food waste will be carried out and preventative action will be devised. This will include better ordering regimes, portion control, review of 'consume' dates and food waste processing equipment. Food waste is inevitable however, the production must be controlled and processing will be via anaerobic digestion and composting (which is the current method) and 100% recycled.

Supporting the Circular Economy via the reuse of items across the Trust using the Warp-it platform. Extending the life-cycle of furniture and consumables by reusing not only saves money in disposal costs and purchasing new items but also improves the Trust's carbon performance.

Since the implementation of Warp-it the Trust has saved:-

- 62,601kg CO₂;
- 25,498kg of waste; and
- £145,664.



Telecoms

The Estates Telecom Team are continuing to centralise the Trust's telephone system architecture, removing localised telephone system hardware. This will provide a more robust platform, enhance migration to Session Initiation Protocol (SIP) technology by 2025 and deliver energy savings, as there will no longer be a need for telephone system hardware to be located at every Trust site, and thus there will be a reduced power requirement. In addition, as there will be no physical telephone systems there will be a power reduction due to no longer requiring an air-conditioned environment. These power saving measures will directly reduce the associated carbon emissions.

During 2023/24 the target of 2,500 desktop handsets exchanged with telephones which use 20% less power, was not attained, primarily due to limited availability of funding.

The Telecom Team, as stated in a previous report, tendered the mobile phones contract and questions relating to sustainability were introduced and scored against.

PERFORMANCE REPORT

During 2024/25, the Telecom team will endeavour to pilot a further enhancement of the telephone system with an app called MiCollab, which will enhance working flexibility and support facilitation of remote working.

There are many benefits relating to remote working such as:

- reduction in travel and thus CO2 emissions;
 - savings relating to travel expenses, parking and fuel; and
 - improved productivity;
- and these benefits are contributable to both the service users and staff.

Estates Operational Areas - Biodiversity

Under the Wildlife and Natural Environment Act (NI) 2011, it is the statutory duty of every public body, in exercising any function, to further the conservation of biodiversity as far as is consistent with the proper exercise of those functions.

The Trust identified areas, on main sites, to let grass grow throughout May 2023 participating in the “No Mo” campaign which benefits wildlife, tackles pollution and can even lock away carbon below ground.

In March 2024, Estates have commissioned biodiversity baseline reports for multiple sites with an aim to review what it currently has and to consider any recommendations to increase the biodiversity of its land.

Human Resource Policies

Equality, Diversity and Inclusion

The Trust has in place a Workplace Equality, Diversity and Inclusion (EDI) Framework which brings together the Trust’s S75 Equality Scheme and Disability Action Plans with its people priorities. During the course of this year the Trust consulted on its new S75 Equality Scheme as the previous scheme covering the period 2018 to 2023 is due to expire.

The Workplace Framework is overseen by the EDI Steering Group chaired by the Director of Finance/Deputy CEO with representatives of each divisional area. The group meet quarterly to oversee the implementation of our workplace EDI Framework and a range of EDI initiatives during the past year including:

- Carers Week June 2023;
- LGBTQ+ Pride July 2023;
- International Day of Persons with a Disability December 2023;
- Human Rights Day December 2023; and
- Race Equality Week February 2024.

The Trusts values are underpinned by a comprehensive suite of policies that are in place to promote EDI within the workplace:

- Equality and Diversity Policy;
- Joint Declaration of Protection;
- Disability Equality Policy and the Reasonable Adjustment Toolkit;
- Conflict, Bullying, Harassment Policy; and
- Flexible Working Policy and Toolkit.

PERFORMANCE REPORT

The Conflict Bullying and Harassment Policy was reviewed regionally during the course of the year. The new policy incorporating our commitment to an open, just and learning culture will be released shortly.

During 2023/24, the Trust have reviewed the Domestic and Sexual Abuse Workplace Support Policy. We have worked in partnership with internal and external stakeholders to refresh our organisational policy and to develop a workplace strategy to help support victims of domestic and sexual abuse. The new strategy was endorsed by Trust Board on 28 March 2024 and includes the new policy, a Support Pack for staff and managers, a comprehensive training programme and the development of a network of experienced advisors across the Trust.

By implementing this strategy the Trust aims to respond sensitively to disclosures and to provide effective support recognising that this could provide genuinely life-changing and saving supports for victims of domestic and sexual abuse.

The Trust provides a mandatory equality training programme for all staff and induction training for all new starts. The Trust also provides a variety of HR Clinics for Managers to support implementation of policies. During 2023/24, HR Clinics have been provided on the following topics:

- Reasonable Adjustments in the Workplace;
- Flexible Working; and
- Supporting Employee Health, Wellbeing and Attendance.

The Trust encourages staff participation in the regional LGBTQ+ network and supported the Network at the main NI Pride festival in Belfast in July 2023.

The Trust also continues to support an Ethnic Diversity Network and celebrated Race Equality Week in February 2024 with the publication of the third annual update bulletin.

During 2023/24, the Trust developed a Reasonable Adjustment Plan to help support staff with a disability or long term health condition. The Plan was launched in December as part of the Trust's International Day of Persons with a Disability campaign following a consultation and piloting period.

Ethnic Diversity

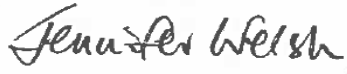
In May 2023, the Trust launched the Equality Monitoring Campaign and encouraged staff to help the Trust understand how it can make a difference to inequalities by providing and updating their equality monitoring data. This information will assist the regional group by improving the quality of equality monitoring data, to help identify barriers and to inform decision making.

February is Race Equality Month in the Trust's Health, Wellbeing and Inclusion Calendar. This incorporates National Race Equality Week which took place from 12 to 17 February 2024 and highlighted the continued need to address race inequalities. The Trust's Annual Race Equality Bulletin highlighted this year's theme of '*Listen, Act, Change*' and the bulletin was made available on Staffnet.

PERFORMANCE REPORT

Further Disclosure

Pension liabilities and sickness absence data can be found within the staff report.

A handwritten signature in black ink that reads "Jennifer Welsh". The signature is written in a cursive, flowing style.

Jennifer Welsh – Chief Executive/Accounting Officer
27 June 2024

ACCOUNTABILITY REPORT

Corporate Governance Report

Overview

The purpose of the Accountability Report is to meet our key accountability requirements to the Northern Ireland Assembly. The report contains three sections: the Corporate Governance Report, the Remuneration and Staff Report; and the Accountability and Audit Report.

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

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

The Accountability and Audit Reports brings together the key financial accountability documents within the annual accounts. This report includes an overview of the financial resources and performance of the Trust and the External Auditor's certificate and opinion on the financial statements.

ACCOUNTABILITY REPORT

Non-Executive Directors' Report

In 2023/24 the challenge for the Trust has been the effective planning and delivery of services under increasing demand and shortage of resources. In that context, the Trust Management Board is focused on determining the key operational priorities and balancing corporate risks in the prioritisation of front line services to manage delivery. We share a common goal to promote the health and wellbeing of our local population by supporting the continued efforts of our incredible staff and our heartfelt thanks go to all of our staff, our volunteers and our independent/ community sector stakeholders for all that you do in partnership to deliver the myriad of services to our communities.

The primary role of Non-Executive Directors (NEDs) is to provide support, challenge and an independent voice, at a corporate level, across all the work of the Trust. The NEDs sit on the Trust Board and provide a wide range of expertise on public and community and voluntary sectors, as well as commercial matters.

During 2023/24, we welcomed the appointment of our new Chair, Anne O'Reilly, and Terri Scott, Carol Diffin, Kathy Mackenzie, George Platt and Scott Armstrong as NEDs. We would like to pay tribute to William Graham, Bob McCann (former Chair), Paul Corrigan, and Jim McCall, whose tenure as NEDs ended during 2023/24 and thank them for the support, wisdom, insight and the independent voices they brought to the Trust Board.

Despite changes in post holders during the year, the role of the NEDs has provided continuity of support, challenge and guidance through the Board and its sub-committees, to assist the Trust in delivering for everyone using our services, both at our hospitals and in our many community settings. In delivering their roles, the NEDs act as chairs of sub-committees of the Board, namely the:

- Audit Committee;
- Remuneration Committee;
- Charitable Trust Funds Advisory Committee;
- Organ Donation Committee;
- Strategic Change and Improvement Capability Committee;
- Performance and Finance Committee; and
- Assurance Committee.

Leadership of these Committees focuses on continuous improvement and strong governance and accountability throughout the Trust. We recognise the importance of high quality documentation for decision making and record keeping, as well as active management and regular review of corporate risks. The Governance Statement provides additional detail on all Committees and Board meetings held during 2023/24.

In their roles, the NEDs provide assurance that the Board has complied with its Section 75 equality and good relations duties by ensuring any policies developed or renewed are subject to the consideration of the groups that may be impacted. The Board has complied with the Corporate Governance Code in the key areas of leadership, ensuring that a clear vision for the Trust was articulated. In considering

ACCOUNTABILITY REPORT

any new policies, the NEDs look to satisfy themselves as to how these will contribute to achievement of the Trust's vision and objectives, and are influenced by the Trust's appetite to risk.

In summary, it is the collective view of the NEDs that the Trust Board has been effective in managing and controlling the resources for which it is responsible. Whilst there will always be room for improvement, eg, adherence to Social Care Procurement and Contract Management arrangements, NEDs are satisfied that the Trust has undertaken significant work to improve its compliance with policies and procedures issued by the DoH which contribute to the governance, assurance and risk management processes throughout the Trust.

ACCOUNTABILITY REPORT

CORPORATE GOVERNANCE REPORT

Directors' Report

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

The Trust Board is comprised of the Executive Directors of the Trust and Non-Executive Directors. There was considerable turnover in the composition of the Trust Board during the year (as outlined within the Governance Statement) but the final membership at year end was:

- i. Non-Executive Directors
 - Anne O'Reilly Chair (from 1 May 2023);
 - Glenn Houston;
 - Gerard McGivern;
 - Terri Scott (from 18 December 2023);
 - Carol Diffin (from 18 December 2023);
 - Kathy Mackenzie (from 1 February 2024);
 - George Platt (from 1 March 2024); and
 - Scott Armstrong (from 1 March 2024);
- ii. Executive Directors
 - Jennifer Welsh, Chief Executive;
 - Owen Harkin, Executive Director of Finance (and Deputy Chief Executive);
 - Suzanne Pullins, Executive Director of Nursing, Midwifery and Allied Health Professionals;
 - Maura Dargan, Executive Director of Social Work; and
 - David Watkins, Executive Director of Medicine.
- iii. Directors
 - Jacqui Reid, Director of Human Resources, Organisation Development and Corporate Communications;
 - Gillian Traub, Director of Operations (from 23 September 2023).

Please see the Governance Statement for a full listing of other senior staff who are Divisional Directors.

A declaration of Board Members' interests is maintained and available on the Trust's website under the following link:

<https://www.northerntrust.hscni.net/wp-content/uploads/2024/04/Trust-Board-Register-of-Interests-2024.pdf>

Any relevant disclosures are detailed in Annual Accounts Note 20 Related Party Transactions, where applicable.

ACCOUNTABILITY REPORT

The Executive and Senior Management Teams, in supplement to the Director of Finance, have responsibility for the preparation of the Annual Report and Accounts. As far as the Directors are aware, there is no relevant audit information which has not been shared with the Trust's auditor. They have taken all steps that they ought to have taken as Directors in order to make themselves aware of such information and to ensure that the Trust's auditor, in turn, has been made aware of that information. The Board are content with the quality and accuracy of the data presented to assist them in the decision making process.

Since April 2023, one personal data related incident was reported to the Information Commissioner's Office (ICO). Further information is disclosed within the Governance Statement.

The auditor for the Trust is the Northern Ireland Audit Office. The notional cost of the audit for the year ending 31 March 2024 which pertained solely to the audit of the accounts is £87,100 made up as follows, Public Funds £80,000 and Charitable Trust Funds £7,100.

ACCOUNTABILITY REPORT

Statement of Accounting Officer's Responsibilities

Under the Health and Personal Social Services (NI) Order 1972 (as amended by Article 6 of the Audit and Accountability (NI) Order 2003), the DoH has directed the Trust to prepare for each financial year, a consolidated 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 give a true and fair view of the state of affairs of the Trust of its income and expenditure, changes in taxpayers equity and cash flow 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 DoH including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis, including those judgements involved in consolidating the accounting information;
- 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; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the DoH as Principal Accounting Officer for Health and Personal Social Services resources in NI has designated the Chief Executive of the Trust as the Accounting Officer for the Trust. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Trust's assets, are set out in the formal letter of appointment of the Accounting Officer issued by the DoH, Chapter 3 of Managing Public Money NI (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

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

ACCOUNTABILITY REPORT

GOVERNANCE STATEMENT

The Board of the Northern Health and Social Care Trust (NHSCT) is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the DoH.

For 2023/24, the Trust had the following key relationships through which it demonstrated the required level of accountability:

- With the SPPG commissioners through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the SPPG (which includes the Public Health Authority (PHA) for appropriate areas). For example, regular meetings are held with Local Commissioning Group (LCG) representatives to discuss local services;
- With colleague agencies in the HSC, through close and positive working arrangements;
- With local communities, through holding public Board meetings, and publishing an annual report and accounts;
- With patients and service users, through involvement and engagement, carer support and more broadly via the delivery of health and social care in line with best practice standards, regional guidelines and in the fulfilment of our statutory functions; and
- With the DoH, through the performance of functions and meeting statutory financial duties. These are monitored through formal reporting mechanisms and Accountability Review meetings which are held twice yearly with relevant Trust senior staff in attendance.

1. Compliance with Corporate Governance Best Practice

The Board of the Trust applied the principles of good practice in Corporate Governance and continued to further strengthen its governance arrangements. The Trust does this by undertaking continuous assessment of its compliance with Corporate Governance Best Practice. During 2023/24, the Trust undertook a further review of its Integrated Governance and Assurance Framework Strategy. The revised strategy was approved at the Trust Assurance Committee, in March 2024. This strategy sets out the strategic context, responsibilities, management and accountability arrangements to manage risk effectively in the organisation. The strategy was updated during the year to take account of changes to Divisional Structures. A working group has also been established, chaired by the Trust Chair, to further review the current Integrated Governance and Assurance Framework to align the Corporate Objectives of the organisation to the Framework and through to the agenda for the Trust Board.

Meanwhile, the current framework continues to facilitate Trust Board members in their role of focusing on risks and events that may compromise the achievement of

ACCOUNTABILITY REPORT

strategic objectives and assessing the effectiveness of the management of principal risk.

The framework includes arrangements by which the Board will provide assurance on risk management, governance and internal control, clearly setting out the complex structure within the organisation. To ensure the quality and robustness of the Integrated Governance and Assurance Framework, it is evaluated and reviewed by the Board annually to ensure that it is achieving its principal objective.

The Trust Board undertakes an annual assessment of its compliance with Corporate Governance best practice by completing the *Board Governance Self-Assessment Tool* for use by DoH Sponsored Arm's Length Bodies. The assessment and associated Action Plan for 2022/23 were completed in March 2023, and were presented to Trust Board in June 2023. This involved assessing Board Performance across a total of 17 criteria, all of which were rated as Green. During 2023/24, a new Chair and five new Non-Executive Directors have been appointed, with a further two to be appointed later in 2024/25 year. The self-assessment for 2023/24 was completed in May 2024 and the case study and action plan will be presented to Trust Board for final approval in June 2024.

The Trust Board receives reports and assurances, both through its delegated Committees and from independent sources as described within this Governance Statement. The quality of these assurances is assessed by the Trust Board by way of challenge and scrutiny, at both Committee and Board level.

The Trust Board has complied with the Corporate Governance Code, in particular the key area of leadership and how a clear vision for the organisation is articulated. Policy activities contribute towards the achievement of this vision including the management of risk. The Trust's Risk Appetite continues to be kept under review to ensure it meets the requirements of the Corporate Governance Code.

2. Governance Framework

The Trust Board is the primary Governing Body of the Trust. It is constituted by the DoH and is responsible for the strategic direction and control of the Trust. The membership is shown in the table below, together with attendance at Board meetings. There is no minimum attendance requirement and the quorum for a Board Meeting is half the total number of the Board (including at least two Executive Directors and two Non-Executive members). The notice of Board meetings is advertised on the Trust's website along with Board agenda, minutes and papers, where appropriate. Non-Executive Directors and Executive Directors are members of the Board and the other Directors and Divisional Directors attend Trust Board meetings.

ACCOUNTABILITY REPORT

During 2023/24, seven Trust Board meetings were held in public and the following table provides information on attendance:

Name of Director	No of Meetings attended	No of Possible Meetings	Comments
A O'Reilly Chair	6	7	Term started 01/05/2023
P Corrigan Non Executive Director	5	5	Term ended 31/12/2023
J McCall Non Executive Director	6	6	Term ended 29/02/2024
G McGivern Non Executive Director	6	7	
G Houston Non Executive Director	6	7	
Professor T Scott Non Executive Director	2	2	Term started 18/12/2023
C Diffin Non Executive Director	2	2	Term started 18/12/2023
K Mackenzie Non Executive Director	1	1	Term started 01/02/2024
S Armstrong Non Executive Director	1	1	Term started 01/03/2024
G Platt Non Executive Director	1	1	Term started 01/03/2024
J Welsh Chief Executive	7	7	
O Harkin Deputy Chief Executive/Executive Director of Finance	6	7	
W Magowan Director of Operations	1	2	Retired 31/07/2023
G Traub Director of Operations	4	4	Took up post 23/09/2023
M Dargan Executive Director of Social Work/Divisional Director of Children and Young People's Division	7	7	
D Watkins Executive Director of Medicine	6	7	
S Pullins Executive Director of Nursing, Midwifery and Allied Health Professionals/Divisional Director of Paediatrics, Women's Services and Corporate Support	6	7	
J Reid	7	7	

ACCOUNTABILITY REPORT

Director of Human Resources, Organisation Development and Corporate Communications			
D Spence Divisional Director of Community Care	5	7	
P Corr Divisional Director Mental Health, Learning Disability and Community Wellbeing	6	7	
K McMahon Divisional Director of Surgical and Clinical Services	7	7	
A Harris Divisional Director of Medicine and Emergency Medicine	6	7	
N Martin Divisional Director of Strategic Planning Performance and ICT	7	7	
P Graffin Divisional Director of Infrastructure	4	5	Took up post 13/07/2023

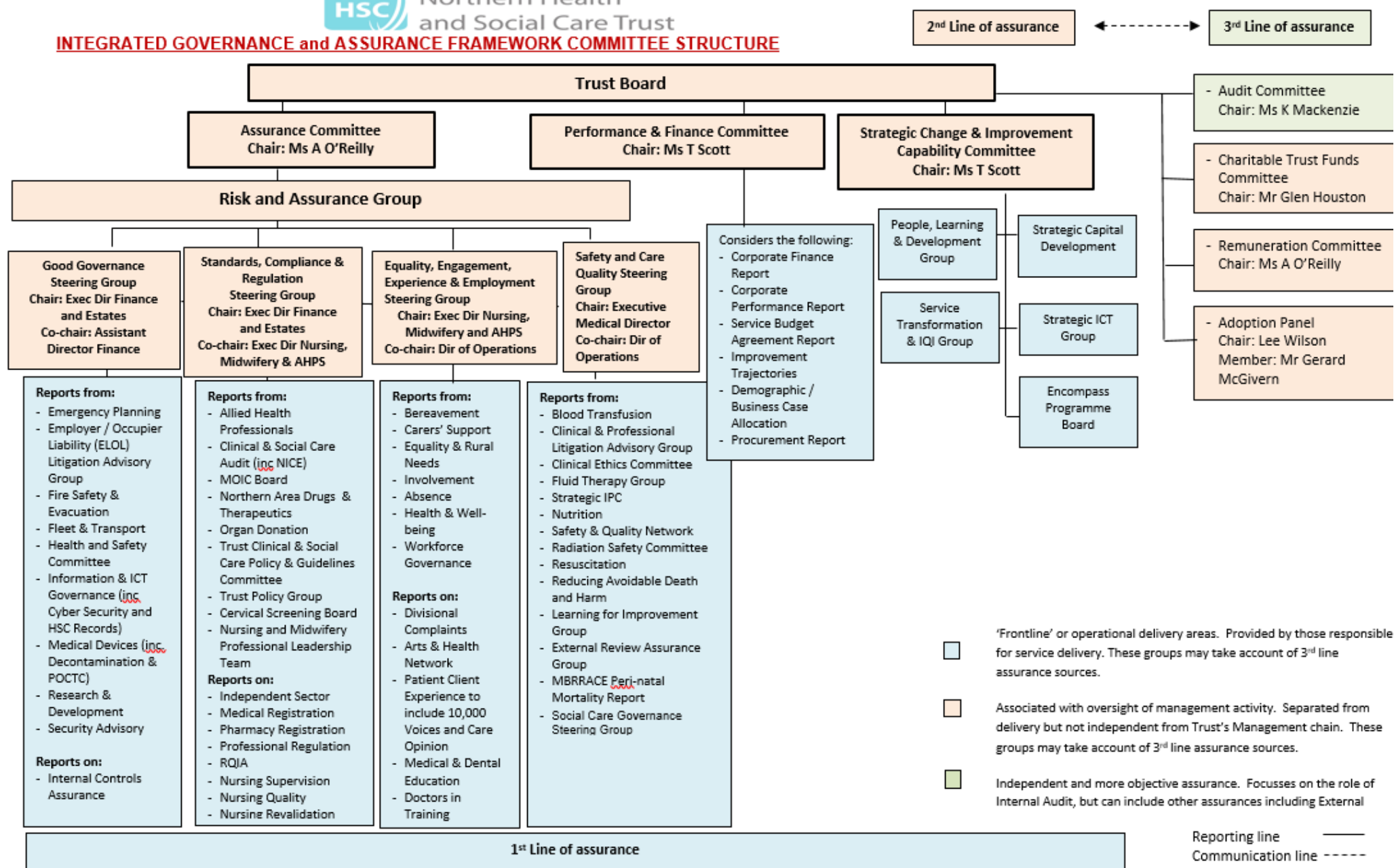
The governance arrangements for the Trust are based on an Integrated Governance model that links financial governance, risk management and clinical and social care governance into a single framework (see chart overleaf). During the year the Assurance Framework Committee Structure was updated to reflect some changes in Non-Executive Director Committee membership. Further changes were made to chairs of steering groups, as well as additional/changes to reporting requirements within the Assurance Framework in respect of the following areas:

- Cervical Screening;
- Nursing and Midwifery Professional Leadership;
- Pharmacy Registration;
- Nursing Revalidation;
- MBRRACE Peri-natal Mortality;
- Social Care Governance;
- Nursing Supervision and Nursing Quality – where reporting was changed from the Safety and Care Quality Steering Group to the Standards, Compliance and Regulation Steering Group; and
- Equality & PPI (Personal and Public Involvement) – which was separated to include reports on each of Equality and Rural Needs, and Involvement.

ACCOUNTABILITY REPORT



INTEGRATED GOVERNANCE and ASSURANCE FRAMEWORK COMMITTEE STRUCTURE



ACCOUNTABILITY REPORT

The Performance and Finance Committee and the Strategic Change and Improvement Capability Committee support the planning of the Trust Board.

The Trust Board has four Committees to scrutinise the Trust's governance systems and to provide assurance to the Trust Board on their effectiveness:

- Audit Committee;
- Remuneration Committee;
- Charitable Trust Funds Advisory Committee; and
- Assurance Committee.

The Audit Committee is a Board Committee, which has a central role in the Trust's Governance Framework. Its Terms of Reference include the duties set out below:

- To work with the Assurance Committee collectively to ensure an overall system of integrated governance in the Trust;
- To review the establishment and maintenance of an effective system of internal control, across the whole of the organisation's activities (both clinical and non-clinical) that supports the achievement of the organisation's objective;
- To ensure that there is an effective internal audit function established by management that meets the Public Sector Internal Audit Standards and provides appropriate independent assurance to the Audit Committee, Chief Executive and Board;
- To review the findings of the External Auditor and consider the implications of, and management's responses to, their work;
- To review the financial extract of the Trust's Annual Report and the Financial Statements before recommendation to the Board; and
- To oversee the adequacy of the Trust's arrangements for ensuring that value for money is obtained in the expenditure of all public funds entrusted to its care.

The Committee has three Non-Executive members, including the chair, and met four times during 2023/24. The membership changed during 2023/24 with two members coming to the end of their term. A new chair took up post from February 2024.

The Committee, supported by the Audit Steering Group, reports to the Trust Board and provided the Board and the Accounting Officer with assurance on the adequacy and effective operation of the systems of internal control. Minutes of meetings are presented to the Trust Board detailing the key issues discussed at meetings, including the consideration of: changing financial policy; financial risk management; internal audit work plans and reports; the annual report and resource accounts and the NIAO annual Audit Strategy and Report to Those Charged with Governance.

The annual Audit Committee Report for 2023/24, summarised the work of the Committee and provided its satisfactory opinion on the comprehensiveness and reliability of the assurances available to support the Board and, specifically, the Chief Executive as Accounting Officer in her accountability obligations.

The Audit Committee functions in accordance with best practice contained in the Audit and Risk Assurance Committee Handbook (NI) (March 2018) and operates under agreed Terms of Reference which are reviewed annually. During the year, the Audit

ACCOUNTABILITY REPORT

Committee completed the National Audit Office Audit Committee Self- Assessment Checklist and no issues were identified.

The Audit Committee has unfettered access to Internal and External Auditors in order to gather independent assurance over the adequacy of the governance framework and the Chair meets independently with representatives at intervals during each year. The audit for 2023/24 has been subcontracted by the Northern Ireland Audit Office (NIAO), and representatives of the NIAO, their subcontractors and the Head of Internal Audit (HIA) attend Audit Committee meetings.

The Remuneration Committee is a Committee of the Trust Board tasked with the responsibility for approving the remuneration of Executives. The Committee is chaired by the Trust Chair and is comprised of three Non-Executive Directors in total. It met three times during 2023/24.

The main functions of the Committee are as follows:

- To advise and make recommendations to the Board on performance, development, succession planning, appropriate remuneration and terms of service for the Chief Executive and all Senior Executives, guided by DoH policy and best practice, and on the advice of the Chief Executive and other Senior Executives as appropriate;
- To provide advice to the Board on remuneration including all aspects of salary and other contractual terms as well as arrangements for termination of employment of Senior Executives;
- To ensure robust objectives, performance measures and evaluation processes are in place within the Trust in respect of Senior Executives;
- To ensure that the Chief Executive and Senior Executives are fairly rewarded for their individual contribution to the organisation having proper regard to the organisation's circumstances and performance and to the provision of national arrangements;
- To monitor and evaluate the performance and development of the Chief Executive; and
- To oversee appropriate contractual arrangements for the Chief Executive and Senior Executives including the proper calculation and scrutiny of termination payments, taking account of relevant guidance as appropriate.

The Assurance Committee consists of all Non-Executive Directors and met on four occasions during 2023/24. The Committee has oversight of Integrated Governance and the effectiveness of the Assurance Framework of the Trust. It will evaluate all available evidence to provide assurance to the Board that the systems of control are operating effectively and that organisational structures support good governance. The Committee is chaired by the Trust Chair.

The Committee:

- Evaluates risks to the achievement of the Trust's objectives;
- Regularly reviews arrangements for risk management and corporate governance and agrees further updates/changes with Executive Directors;
- Considers the effectiveness of the key controls through which risks will be managed;

ACCOUNTABILITY REPORT

- Ensures the views of the local community, relevant experts and staff input are incorporated into the development of services; and
- Seeks assurance that timely reports are made on recommendations and remedial actions taken or proposed, to mitigate any internal failing in systems or services.

The work of the Assurance Committee is supported by the Risk and Assurance Group, composed of Executive and Operational Directors, which provides an operational focus to risk management and integrated governance. The Risk and Assurance Group is chaired by the Chief Executive.

Industrial Action took place during 2023/24, which included days of strike action in September 2023, February 2024 and March 2024, as well as continuous action short of strike, which remains on going. This meant that some services had to be suspended or reduced, during days of strike action, including many elective procedures, allowing the Trust to protect emergency and urgent services. Trust command and control arrangements were established to strategically lead and support business continuity planning and preparedness for Industrial Action. As a result of Industrial Action, meetings of some of the supporting groups within the Assurance Framework were temporarily stood down, as staff and teams were redirected to support the Trust-wide planning to manage the impact. In the absence of formal meetings these groups continued to report, by exception, any issues which arose and which were required to be brought to the attention of the Assurance Committee.

The Assurance Committee has four other sub-committees; these are the:

- Equality, Engagement, Experience and Employment Group;
- Good Governance Steering Group;
- Standards, Compliance and Regulation Steering Group; and
- Safety and Care Quality Steering Group.

The Charitable Trust Funds Advisory Committee is chaired by a Non-Executive Director with senior staff including the Director of Finance, in attendance. The Committee oversees the administration of Charitable Trust Funds in line with the Trust's Standing Financial Instructions. During 2023/24 the Committee met on three occasions. The role of the Committee is to oversee the administration, including banking arrangements, investment and disbursement of Charitable Trust Funds. It also ensures that a strategic approach is adopted with regard to charitable expenditure and that Directorates produce and implement annual expenditure plans relating to all funds at their disposal. During 2023/24, the committee has approved the planning and preparation for the Trust's registration with the Charities Commission for Northern Ireland; the process of which will commence during 2024/25. While financial activity is included within the consolidated accounts of the Trust, a separate annual report and accounts in respect of Charitable Trust Funds and the work of the Advisory Committee are prepared annually and approved by Trust Board.

Other Assurance Groups

The Trust has a Procurement Board with representation from key procuring Directorates and BSO Procurement and Logistics Service (PaLS). It oversees and

ACCOUNTABILITY REPORT

reports on the procurement and contract management arrangements for the Trust, ensuring best practice in compliance with NI Procurement Policy and internal controls for all non-payroll expenditure. The Procurement Board is supported in its work and planning by the Operational Procurement Group which addresses the practical implications of change management for the Trust and provides highlight reports and assurance to the Board.

The Trust is supported in its procurement by the Department's two Centres of Procurement Excellence (CoPEs): Business Services Organisation Procurement and Logistics Service (BSO PaLS) and the Department of Finance Construction and Procurement Delivery Health Projects Division (CPD–Health Projects).

Social Care procurement is an area of particular importance and is reviewed in the context of the *Light Touch Regime* (LTR). In order to minimise the risk of non-compliance with the Public Contract Regulations (2015), all DoH Arms-Length bodies rely on CoPE cover for social services under the LTR. Over-threshold procurement for Social Care is being progressed by PaLS via the Social Care Procurement Board (SCPB) reporting to the Regional Procurement Board.

3. 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 operations at all levels within the organisation.

Business Planning Processes

The Trust's vision, values and corporate priorities are normally set out in a Corporate Plan, which is subject to Departmental approval. While the last Corporate Plan covered only a single year, due to pressures across the system and the development of the processes to support the new Integrated Care System, the new Corporate Plan will cover the period from 2024 – 2027. The current Corporate Plan is under development and will have a renewed focus on engagement as part of production.

Work is on-going across the region, to develop and embed Strategic Outcomes and Outcomes Based Accountability and reporting. The Trust has continued work on the Strategic Outcomes and embedding these in services Trust-wide through the inclusion of Outcomes Indicators in the development of Service Plans. The achievement of plans and performance internal to the Trust are progressed through divisional Accountability meetings across the year, as well as through the Trust's performance management arrangements and Service Delivery Plans. The Trust received a Limited Assurance finding from an Internal Audit into the revenue business case process and is working to implement the agreed recommendations.

Two Trust Board committees, the Finance and Performance Committee and Strategic Change and Improvement Capability Committee, monitor the Trust's performance against objectives in service delivery and reform. The Trust Board also receives a monthly Performance Report setting out performance against regional targets, Service Delivery Plan trajectories and other key performance indicators.

ACCOUNTABILITY REPORT

Risk Management

The Trust complies with The Orange Book on management of risk and is committed to ensuring that risk management arrangements are an integral part of the organisation's culture. The Assurance Framework including the *Principal Risk Document* describes the Trust's objectives, identifies potential risks to their achievement, the key controls through which these risks will be managed and the sources of assurance about the effectiveness of these controls. During 2023/24, the *Integrated Governance and Assurance Framework Strategy* was kept under review with some changes being made to the strategy and the committee structure, which were approved by the Assurance Committee in March 2024.

The *Risk Management Strategy* describes the ongoing processes in place to identify and prioritise the risks to the achievement of the organisation's objectives and the systems that are in place for the identification, analysis, control and review of risks. All Directors, Assistant Directors, Clinical Directors, Clinical Leads, Clinicians, Senior Managers, Facility/Ward Managers and Heads of Department ensure that all activities within their area of responsibility are assessed for risk and that any identified risk is eliminated, mitigated or controlled.

Managers and staff at all levels have responsibility to proactively identify hazards and potential risks to meeting objectives. These may relate to patient and client safety and wellbeing, quality of service, staff wellbeing, financial resources, targets / standards and reputation.

Risk can be identified from a number of information sources such as adverse incidents, complaints, legal proceedings or risk assessments. Each risk record includes a description of the risk, current control measures in place to manage the risk, an assessment of the impact and likelihood of realisation of the risk (initial, current and target risk levels) as well as action necessary to treat/remove the risk. The Trust defines *Risk Appetite* as the extent of exposure to risk that is judged tolerable and justifiable should it be realised. The concept may be looked at in different ways depending on whether the risk being considered is a threat or an opportunity. The Risk Appetite is expressed by a series of boundaries appropriately authorised by the Executive Team giving clear guidance on the limits of risk and at what level in the organisation these can be managed. The key risks and Risk Appetite of the Trust continues to be kept under review by the Board in accordance with the requirements of the Corporate Governance Code.

The Principal Risk Document highlights the key risks to the achievement of the organisation's objectives. This tool was developed to ensure there is a comprehensive method for the effective, focused identification and management of the principal risks that arise in meeting the corporate objectives. The Principal Risk Document is used to provide the Trust Board with a simple and comprehensive account of those risks identified, actions required and outstanding gaps in control. No new principal risks were identified during 2023/24. This document was last presented to both the Assurance Committee and Trust Board in March 2024.

The *Corporate and Divisional Risk Registers* are used to support ongoing review and update of the Principal Risk Document. The Trust's Risk Management Strategy sets out the systems and processes by which risks are identified and controlled.

ACCOUNTABILITY REPORT

An Internal Audit of Risk Management was last undertaken during 2022/23 and this provided a satisfactory level of assurance.

There are structured processes in place for incident reporting and the review and learning from Serious Adverse Incidents (SAIs). The Trust has in place a *Corporate Trigger List*, which identifies incidents that must be reported by all staff, onto the Trust's Incident Reporting System, Datixweb. In addition, Trigger Lists are in place within all Divisions, which also include service specific reportable incidents. These arrangements are supported by Risk Management Awareness training, which is available as an e-learning package and is now mandatory for all staff.

During the year, the Trust trained 79 staff in the methodology and processes for completing a SAI review. Family/service user involvement is intrinsic within the SAI review process, and the outcome of each SAI is focused on internal and regional learning.

The Trust is committed to promoting and maintaining an open and learning environment in which the emphasis is placed on learning lessons and being open and transparent when care goes wrong. The Trust has processes in place for learning from experience, learning from adverse incidents, complaints, litigation and external reviews/inspections.

Information Risk

Information risks are managed within the context of the Trust's Risk Management Strategy. Such risks are identified and documented at a number of levels including the Corporate Risk Register. Information Governance (IG) is a Principal Risk for the Trust and this is reviewed at the quarterly Information Governance Forum chaired by the Trust's Senior Information Risk Owner (SIRO). Assurances are provided to the Good Governance Steering Group and up to Assurance Committee, on IG Incidents, Freedom of Information and Data Protection Act request compliance, mandatory training compliance and update on internal audit recommendations progress.

Information security remains as a Principal Risk during the year due to heightened tensions. Internal Audit carried out an ICT Incident Management Audit and we have received a Limited level of Assurance. The Trust Information and Communications Technology (ICT) Service continues to hold ISO270001 and is moving to the new standard and will be fully recertified in July 2024. This gives assurance with regards to Cyber and Information Security, along with ISO20000 (International standard for IT Service Management) Accreditations, most recently achieved in 2023. The Trust is also working with the Competent Authority (DoF) to address the requirements of the Network and Information Security (NIS) Regulations. Assurances are provided to the Good Governance Steering Group and up to the Assurance Committee in respect of ICT compliance in this regard.

The Trust has identified and provided training to its Senior Information Risk Owner (SIRO), Information Asset Owners (IAO), Assistant Information Asset Owners (AIAO) and Information Asset Administrators (IAA). Other roles, such as the Trust's Personal Data Guardian, Information Governance staff (includes the Data Protection Officer and the Freedom of Information Practitioner), ICT Governance Manager and Information System Managers, all contribute to the management of information risk.

ACCOUNTABILITY REPORT

In addition, the Trust has an established Information Governance Forum, which reports to the Risk and Assurance Group via the Good Governance Steering Group. The Information Governance Forum oversees and directs an improvement programme that addresses the risk areas identified.

The Trust achieved a satisfactory assurance from an Internal Audit of Medical Records Management during 2023, with good progress on the implementation of recommendations by 31 March 2024.

The Trust has an Information Asset Register with assets aligned to relevant business areas and identified responsible Information Asset Owners. This along with the development of the Trust's Information Sharing Register ensures that all information used for operational and reporting purposes is handled appropriately and in accordance with Trust policies, particularly where it is used by third parties or other government bodies.

Fraud Risk

The Trust takes a zero tolerance approach to fraud in order to protect and support our key public services.

Our Fraud Liaison Officer (FLO) promotes fraud awareness, provides advice to our employees on what may constitute fraud and reporting arrangements. The FLO co-ordinates investigations, in conjunction with the Counter Fraud and Probitry Services (CFPS), provided regionally by the Business Services Organisation and in accordance with the Trust's Anti-Fraud and Bribery Policy and Response Plan. A new FLO was appointed in February 2024 and they will be focusing on refreshing the Trust approach during 2024-25.

The Trust requires mandatory triennial training of all staff in fraud awareness and issues regular reminders to staff on the risk of fraud.

Raising Concerns (Whistleblowing)

The Trust Raising Concerns (Whistleblowing) Policy is in place and provides a well-publicised process for staff to raise concerns and for the Trust to investigate. The Policy is made available to all staff through a dedicated page on the Trust Staffnet and staff are encouraged to *See something, Say something*. A new Raising Concerns email account was created in July 2023 to enable staff to directly contact Human Resources (HR) staff with their concerns. Throughout 2023/24, five formal concerns were raised with impartial and independent investigating officers appointed. In each instance, relevant Directors agree the Terms of Reference for the investigations. The outcomes of investigations are shared with the Divisional Director and relevant Executive Director, for professional scrutiny and sign-off.

The Trust launched the NURTURE programme in January 2024 as part of a revised Team North Welcome for new staff. The programme sets out the Trust's expectations in relation to an open, just and learning culture, including our Raising Concerns (Whistleblowing) Policy.

The annual *Raising Concerns (Whistleblowing) Report* is submitted to the Audit Committee. The Chair of the Audit Committee also undertakes the role of *Openness*

ACCOUNTABILITY REPORT

Champion and meets with relevant staff to obtain updates on the progress of concerns received and lessons learnt.

The Trust is currently reviewing guidance, training and resources as a result of the revised DoH Regional Framework for Raising Concerns and model policy launched by the Health Minister on 1st March 2024.

4. Equality and Personal and Public Involvement

The Board has complied with its Section 75 equality and good relations duties. The Trust prioritises Section 75 of the Northern Ireland Act within all aspects of its business agenda and has established a range of governance, management and reporting mechanisms to reflect this. The Trust's Equality, Engagement, Experience and Employment Steering Group (Quadruple E Steering Group) ensures compliance with and mainstreaming of Section 75 duties. The Executive Director of Nursing, Midwifery and Allied Health Professions chairs the Group and membership includes Trust Directors and Non-executive Directors. Quadruple E Steering Group reports directly to the Trust's Risk and Assurance Group, which reports through the Assurance Committee to Trust Board. The Trust's policy development process ensures all Trust policies are screened for equality impact during development and review. All quarterly screening outcome reports are made available on the Trust's website.

Service users and carers are at the heart of everything we do. The involvement of service users and carers enables us to shape our services, improve patient experience, and use our resources in the ways that have the greatest impact on health and wellbeing. We actively and regularly involve people who receive and deliver services in the Trust's decision-making and planning processes to make sure our priorities are influenced by the people who supply and use our services.

Our stakeholder involvement plan, entitled *Connecting Patient and Client Experience, Personal and Public Involvement, and Co-production 2022 -2025*, sets out our vision, commitment and integrated approach to Patient and Client Experience (PCE), Personal and Public Involvement (PPI) and Co-production activities. Within Northern Trust, this includes Patient Experience Standards, the Patient Experience Collaborative, real time feedback, *Care Opinion* and *10,000 More Voices*, Personal and Public Involvement and Co-Production. The Plan is underpinned by our strategic vision: *We provide compassionate care with our community, in our community and was co-produced with services users, carers and staff.*

Ensuring involvement is at the core of our business agenda and we have a range of governance, management and monitoring mechanisms in place to reflect this. Our Engagement, Experience, Equality and Employment Group (Quad EG), chaired by our Director of Operations, seeks assurance that service users, carers and communities are fully involved in the development of Trust services and that their involvement shapes our business.

We evaluate and evidence the effectiveness and impact of involvement through the completion of the regional PPI monitoring tool and assurance framework, and submit

ACCOUNTABILITY REPORT

it to the PHA on a 6-monthly basis. We complete a 3-monthly *Care Opinion* accountability framework monitoring report and submit to PHA. Information and data from both of these mechanisms are included in our Involvement Annual Report to evidence our performance reporting requirements.

The Trust has established, and continues to support, a number of service user panels in partnership with service users, carers and the community and voluntary sector. Our User Panels are established groups of individuals and representative organisations who have a keen interest in the standard and quality of our services. They work in partnership with Trust staff to ensure their views are part of the planning, delivery and monitoring of services. Each Panel is user led, chaired by a service user or carer and provides an opportunity for stakeholders and their representatives to be involved in the developing and planning of services.

The Trust's Involvement Network continues to receive a number of involvement opportunities. We have over 300 service users, carers and community representatives working with us to develop our services. Whether this is co-designing a new service, co-producing training or having input into the information we provide, they are a key resource for the Trust. Over the last year, members have participated in 80 involvement opportunities.

The Engagement Advisory Board continue to ensure we are approaching our engagement in a way that meets the needs and interests of all communities, with a focus on targeting the most hard to reach. Board Members have a wealth of lived experience and are active members within their communities. The Engagement Advisory Board meet on a 3-monthly basis.

It is important that our staff have the appropriate training and support to achieve effective service user and carer involvement. This year 749 staff have taken part in our specialist Involvement training programme.

As we move into a period of transformation, using involvement methodologies will support the Trust to listen to the voices of those people within our communities who have lived experience of using our services. We continue to embed *Care Opinion* across the Trust. This online user feedback system allows service users and carers to provide anonymous feedback about health and social care services. To date we have received 1397 stories since the launch of *Care Opinion* in August 2020. Of the stories received, 81% of those that left feedback had a positive experience. In addition, we seek feedback through the *10,000 More Voices* initiative.

The Trust also continues to collect and report on complaints, comments and suggestions made by members of the public and service users received through the *Your Views Matter* process.

5. Assurance

The Trust receives independent assurances from a number of sources during the financial year:

- BSO Internal Audit – through a programme of annual audits based on an analysis of risk;

ACCOUNTABILITY REPORT

- Northern Ireland Audit Office – providing an external audit independent opinion to the Assembly on whether the Trust's accounts for Public Funds, Funds held on behalf of Patients and Residents and Charitable Trust Funds present a true and fair view of the Trust's financial activities and the regularity of transactions;
- Regulation and Quality Improvement Authority (RQIA) – on the extent to which services provided by the Trust, or those commissioned from third party providers, comply with applicable quality standards;
- Annual BSO assurance in respect of Shared Services functions;
- Social Services Inspectorate assurances for older people and children services;
- Medicines and Healthcare products Regulatory Agency (MHRA) through regular inspections and reports; and
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges.

It also receives assurances from internal sources, on the effectiveness and operation of controls across a range of governance areas. These include the:

- Principal Risk Document;
- Internal Assurance Standards;
- Risk Registers;
- Board appointed committees including the Assurance Committee, Audit Committee, Remuneration Committee and Charitable Trust Funds Advisory Committee; and
- Reports from Directors at Board Meetings.

The Board assures itself on the quality of information that comes to it, through various methods, including:

- Feedback from Directors on whether the information meets their needs;
- Open debate, via workshops, on issues facing the Trust; and
- Use of patient and staff stories to confirm/assure on the Trust's standard of services.

During the year the Trust Board received a monthly Performance Report on progress against each of the Ministerial targets and SPPG Commissioning Objectives (carried forward from the previous year). Each operational Division has a monthly performance scorecard to provide feedback at Divisional Accountability meetings. The Trust Director of Finance provides a report to the Trust Board each month on its financial performance and its capital schemes. Commentary is included on the statutory duty of breakeven, financial risk, budgetary position and assumptions.

6. Main Sources of Independent Assurance

The Northern Health and Social Care Trust obtains Independent Assurance from the following main sources:

- Internal Audit – provided by the Business Services Organisation under an Annual Service Level Agreement;
- External Audit – the NI Audit Office is responsible for the audit of HSC annual reports and accounts;

ACCOUNTABILITY REPORT

- Business Services Organisation – provides a range of shared services and assurances via Service Level Agreements, Key Performance Indicators and customer forums; and
- Regulation and Quality Improvement Authority (RQIA) – is responsible for the registration and inspection of a wide range of health and social care services.

Internal Audit

The Trust utilises the Internal Audit function provided by the Business Services Organisation, which operates to defined standards and whose work is informed by an analysis of the risks to which the Trust is exposed, against which annual audit plans are based.

Internal Audit's review of the status of recommendations, due to have been implemented by 31 March 2024, determined that a total of 80% (2022/23 - 83%) were fully implemented, with 19% (2022/23 - 17%) partially implemented and less than 1% (2022/23 - nil) for which implementation had not yet commenced. This outcome was in line with the corporate target and represents the importance placed by the Trust on compliance with recommendations. The Audit Committee and Audit Steering Group have been focused, and will continue to focus, on Priority 1 recommendations and those not yet fully implemented.

In addition, there are 7 outstanding regional IT recommendations dating from 2018/19 that are the responsibility of Digital Health and Care Northern Ireland (DHCNI) in the DoH to implement. The risk to Cyber Security which the recommendations seek to address remains with the HSC.

At year end, 34 of the open outstanding priority one and two audit recommendations related to significant findings which caused limited / unacceptable assurance to be provided in individual previous audit reports. Of these 34 recommendations, 9 (27%) were implemented, leaving 25 (73%) open outstanding significant audit recommendations – all of which are partially implemented.

In 2023/24 Internal Audit completed the full programme of audits planned. The table below provides a summary of the outcome of the Internal Audit Assignments for 2023/24:

ACCOUNTABILITY REPORT

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE	SUMMARY OF SIGNIFICANT FINDINGS RE LIMITED / PARTIALLY LIMITED REPORTS
Corporate Risk Based Audits		
Unplanned Reattenders in Emergency Departments	Limited	Internal Audit provide limited assurance in relation to the Management of Unplanned Reattenders in Emergency Departments (ED), on the basis that, there is a lack of management reporting and monitoring of reattendances which means underlying causes will not be consistently identified and addressed. Effective monitoring and management could free up some ED capacity and lead to better patient experience and treatment
Child Safeguarding- Unallocated Cases	Satisfactory	
Management of Medical Records	Satisfactory	
Management of Dysphagia – Acute Hospital Setting	Limited	Internal Audit gave limited assurance in relation to the Management of Dysphagia in Acute Settings, on the basis that controls to manage dysphagia risks were not operating in 1 ward visited. Whilst it is recognised that adequate mealtime controls were observed at 9 out of 10 wards visited, the adequacy and effectiveness of controls to manage dysphagia risk at mealtimes in wards is highly dependent on staff being aware of the required processes and carrying them out consistently. Assurance in respect of uptake of dysphagia related training was also considered not robust.
Management of Medical Devices	Limited	Internal Audit provided limited assurance in relation to the Management of Medical Devices on the basis that the Trust currently does not have a fully up to date, accurate listing of assets in use. The electronic transfer of information to the new system has proved problematic and there is a current backlog of medical device maintenance.
IT Audit – Cyber Security	Limited	Internal Audit provided Limited assurance in relation to ICT Incident Management arrangements on the basis that ICT incident management documentation and planning requires improvement. In particular further development is required in respect of Business Impact Analyses and Disaster Recovery Playbooks and their testing.
Governance including Controls Assurance Audits		

ACCOUNTABILITY REPORT

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE	SUMMARY OF SIGNIFICANT FINDINGS RE LIMITED / PARTIALLY LIMITED REPORTS
Learning from the Review of Leadership and Governance at Muckamore Abbey Hospital	Limited	Internal Audit gave limited assurance in relation to the Management of the Learning from the Review of Leadership and Governance at Muckamore Abbey Hospital (MAH), on the basis that there is a lack of monitoring and oversight of the recommendations identified from the July 2020 Independent Report of Muckamore Abbey Hospital.
Recruitment	Limited	Internal Audit provided limited assurance in relation to Trust Recruitment processes, on the basis that there are significant delays by Trust staff in completing their respective responsibilities in recruitment of staff. KPIs targets are not being achieved and there is lack of robust action to improve this performance. Staff sitting on panels had consistently completed the necessary training.
Incident Management	Satisfactory	
Business Continuity 2023/24	Limited	Internal Audit provided limited assurance in relation to business continuity arrangements on the basis that there is a lack of corporate assurance that all key business areas have a business continuity plan in place, the Trust does not have a defined testing programme / plan in place which defines the frequency of when and how each BCP should be tested and how the results, outcomes and learning should be shared, the Trust has a lack of corporate oversight that all BCPs have been tested as required and training needs to be further developed.
Financial Audits		
Payments to Medical Staff and Management of Job Planning	Limited	Internal Audit gave limited assurance in relation to Payments to Medical Staff and Management of Job Planning, on the basis that there are a significant proportion of Consultants / SAS Doctors that do not have up to date job plans in place. The correct process for completing job plans has not been adhered to and not all the clinics being delivered aligned to the agreed job plan.
Non Pay Expenditure	Split Assurance: Satisfactory for Non Pay Expenditure but Limited in respect of Revenue Business Cases	Internal Audit provided satisfactory assurance in relation to Non-Pay Expenditure on the basis that controls over expenditure are generally operating effectively. However Internal Audit provide limited assurance in relation the Management of Revenue Business Cases on the basis that controls need strengthened and clarified.
Management of Independent Residential and Nursing Home Contracts	Limited	Internal Audit gave limited assurance in relation to the Management of Contracts with Independent Nursing and Residential Homes on the basis that the current regional contract is outdated, requires significant review and

ACCOUNTABILITY REPORT

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE	SUMMARY OF SIGNIFICANT FINDINGS RE LIMITED / PARTIALLY LIMITED REPORTS
		strengthening and is not fully reflective of services being provided by Homes. Roles and responsibilities were considered not to be clearly defined and the Trust does not obtain sufficient assurance that the Homes are fulfilling their responsibilities under the contract.
Budgetary Control and Financial Stability	Satisfactory	
Management of Client Monies in Independent Sector Homes	Split Assurance: Satisfactory – 7 of 8 Units Limited – 1 of 8 Units	Internal Audit provide limited satisfactory assurance in 7 out of 8 homes visited. Limited assurance was provided in relation to one Home where the Trust is overseeing an action plan to achieve compliance and in relation to the Trust's monitoring arrangements for residents' finances by Key Workers as this does not consistently occur as required by circular HSC (F) 15-2016 Safeguarding of Service Users' Finances within Residential and Nursing Homes and Supported Living Settings.
Management and Use of Agency Workers- Nursing and Non-Nursing Frameworks	Limited	Internal Audit provided limited assurance in relation to the Management and Utilisation of Nursing and Non-Nursing Agency Workers, on the basis that the Request for Staff Form was not consistently not completed in advance, and there was a lack of visibility that internal options (i.e. bank) had been fully exhausted before going to agency or that contractors had been selected on the correct rank order. There is also a lack of assurance that Trust staff have confirmed that pre-employment checks and related training have been conducted by the Agencies in advance of agency workers commencing work in the Trust.

ACCOUNTABILITY REPORT

Business Services Organisation Assurances

The BSO provides a range of services to, and on behalf of the Trust, under annual service level agreements, these include:

- The Directorate of Legal Services;
- Procurement and Logistics Services, which is the HSC's Centre of Procurement Expertise;
- Information Technology Services;
- Counter Fraud and Probitry Services; and
- Shared Services encompassing Payroll, Recruitment, Accounts Payable and Receivable and Business Services.

A number of audits (summarised below) have been conducted in BSO Shared Services as part of the BSO Internal Audit Plan. While the recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward, the Trust closely monitors performance at a number of Customer Forums and takes action where necessary. As the only shared service with consistently limited assurance, the Payroll service is specifically highlighted in Section 8 of this report.

Shared Service Audit	Assurance
Payroll Shared Service (PSS)	Satisfactory: Elementary PSC Processing Limited: Staffing Stability, Impact of Change Requests on Month 10 & Month 11 Payroll, HMRC Real Time Information Reconciliation, Overpayment Backlog and Closedown Checks and Variance Monitoring
Recruitment Shared Service (RSS)	Limited
Accounts Payable Shared Services	Satisfactory
Regional Interpreting Service	Satisfactory
Accounts Receivable Shared Service	Satisfactory

Internal Audit provided limited assurance in respect of material aspects of PSS (as above) on the basis that there was an unforeseen significant system fallout in January 2024 due to the implementation of three change requests (CRs) developed to address configuration issues affecting staff pay and pension payments which had been previously reported by Internal Audit. This resulted in the necessity to implement emergency payment mechanisms and again in February 2024, over 800 staff were not paid through normal processing. These issues created a number of overpayments and underpayments.

A previously agreed recommendation to help address the risks of staffing stability within the PSC is not yet implemented. Work to reconcile SAP / HMRC data is still ongoing. Overpayments, in particular the current backlog which generally require more

ACCOUNTABILITY REPORT

'net' processing (i.e. are more complex), remains an area of concern and closedown checks and variance monitoring processes still require management attention.

Internal Audit also provided limited assurance in respect of recruitment processes on the basis that the operating challenges that were evident in last year's Internal Audit largely remain. The HRPTS eRecruit system functionality is not sufficient to meet the needs of RSSC or their customers without the multiple additional processes, controls and workarounds that are in place to facilitate the recruitment process. These system deficiencies also hinder RSSC's ability to efficiently manage and monitor recruitments and to respond to some customer queries.

Overall Opinion

In 2023/24 Internal Audit completed the full programme of works planned but in her annual report, the Head of Internal Audit provided the following limited opinion on the Trust's system of internal control:

Overall, for the year ended 31 March 2024, I can provide limited assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Limited assurance has been provided in respect of the significant majority of audits performed in 2023/24, including in the following key areas: Business Continuity Planning; IT Incident Management; Management of Dysphagia in the Acute Hospital Setting; Management of Job Planning; Management of Contracts with the Independent Nursing and Residential Homes; and Management of Medical Devices.

The Trust takes the HIA's less than satisfactory rating very seriously and has prioritised remedial action to ensure that the weaknesses found within the governance, risk management and control framework in 2023/24 will be addressed and that the Trust will return to a satisfactory assurance in respect of governance and internal control in 2024/25. Action plans have been, or are being, developed to address the related recommendations and implementation will be closely monitored by the Executive Team, Audit Steering Group and Audit Committee during 2024/25.

Regulation and Quality Improvement Authority (RQIA)

The Trust has received the following reports in 2023/24 from RQIA and has reviewed and taken action where applicable:

Final reports received:

- Review of Governance arrangements in place to support safety within Maternity Services in Northern Ireland, published May 2023; and
- Review of Bed Availability in Registered Care Homes in Northern Ireland on 27th September 2023, published December 2023; and
- "Working Collaboratively to Reduce Harm" RQIA System Inspection of a Local Health and Social Care System – Southern Health and Social Care Trust Area, published January 2024.

Draft reports received:

- No draft reports have been received.

ACCOUNTABILITY REPORT

New reviews commenced:

- Review of Fatal Fetal Abnormality (FFA) and Severe Fetal Impairment (SFI), commenced September 2023.

Hospital Inspection Programme:

- Phase 3: Inspection of Trust Outpatient Services.

Quality Improvement plans against reports are monitored by Divisional Governance Teams, with updates on progress against actions / recommendations being provided to RQIA. These are then reviewed by RQIA to oversee progress or sign off in terms of completeness of actions.

7. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of the effectiveness of the system of internal governance. My review 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, 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 by the Trust Board, the Audit and Assurance Committees and other related sub-committees, and a plan to address weaknesses and ensure continuous improvement to the system is being developed.

I am disappointed that significant weaknesses within the governance, risk management and control framework were found which, if not addressed, could lead to system objectives not being achieved. The Trust's system of internal control is built on a comprehensive set of Committees, reviewing all aspects of governance including clinical, risk management (including organisational controls) and financial controls. Generally, a robust system of internal control is in place that supports the achievement of the Trust's policies, aims and objectives. However, in light of the limited overall assurance rating for 2023/24 by the Head of Internal Audit and the breadth of Internal Control Divergences that exist, remedial action will be prioritised to address previous years' outstanding recommendations and those areas which received a limited or unacceptable assurance rating this year.

The Trust Board regularly considers reports generated from the Assurance Framework. These reports contain information on levels of assurance, gaps in assurance or controls and action plans to mitigate any shortfalls. Under the narrative on Compliance with Corporate Governance Best Practice the Trust has outlined the annual review of the Integrated Governance and Assurance Framework Strategy conducted as recently as March 2024 which provides confidence over the appropriate management controls of the Trust.

The Audit Committee agree a programme of internal audit assignments on a three year cycle, ratified annually, which is informed by an analysis of the risk to which the Trust is exposed, alongside discussions with members of the Executive Management Team and the Head of Internal Audit.

ACCOUNTABILITY REPORT

The Register of Interests maintained by the Board Secretary (available at <https://www.northerntrust.hscni.net/download/70/trust-board/29964/register-of-interests-smt-trust-board>), records declarations made by Board Members and is reviewed on an annual basis, or earlier if changes are notified by Board Members. In addition, Board members provide an annual statement confirming their compliance with the Code of Conduct and Accountability.

In conclusion, as Accountable Officer, I am satisfied by the assurances provided by the Annual Reports of the Audit and Assurance Committees in respect of the reliability and integrity provided by both Committees and of their comprehensiveness in meeting the needs of the Board and myself as Accounting Officer. It is my opinion that the Committees will provide the direction needed to ensure that prompt remedial action and sustained improvements are made to ensure that a sound system of internal control is in place. I am of the opinion that the assurances available are sufficient to support the Trust Board and myself.

8. Internal Governance Divergences

I confirm that my organisation meets, and has in place controls to enable it to meet, the requirements of all extant statutory obligations and that it complies with all standards, policies and strategies set by the Department; the conditions and requirements set out in the Management Statement Financial Management (MSFM), other Departmental guidance and guidelines and all applicable guidance set by other parts of government. Any significant control divergences are reported below.

New Internal Control Issues

Aseptic Facilities

Aseptic processing is the manipulation of sterile medicinal starting materials and components in such a way that they remain sterile and uncontaminated whilst being prepared for presentation in a form suitable for administration to patients. As such, it is a critical and high-risk process that must be carried out by highly trained staff in facilities with pharmaceutical clean rooms and associated equipment (e.g. isolators, laminar airflow cabinets) that comply with the current standards of Good Manufacturing Practice (GMP).

The NI Regional Quality Assurance Service undertakes audits of all aseptic units against UK national standards. The Antrim and Laurel house facilities were rated as overall HIGH risk to patient safety in the 2022/23 audits. The aseptic facilities in Antrim Pharmacy and Laurel House are more than 25 years old and do not meet the current standards for the design and construction of clean rooms and require urgent investment to prevent them presenting unacceptable risk to patient safety. A Pharmaceutical Quality System (PQS) is established which records and reviews the microbiological and environmental monitoring of the facilities. Monthly quality management meetings are held to review all aspects of the management and monitoring of the facilities and actions recorded. The PQS demonstrates that the facilities are currently maintaining a level of control in terms of the fabric and finishings, and environmental monitoring. There is active engagement with Capital Development to progress the preferred model of a new build which would combine both NHSCT facilities into one unit. A regional review of aseptic services has been

ACCOUNTABILITY REPORT

completed which includes the development of a capital investment proposal for a regional hub to address the rising demand and unmet need in support of existing Trust facilities.

Payments to Medical Staff and Job Planning

Internal Audit gave limited assurance in relation to Payments to Medical Staff and Management of Job Planning in 2023/24. Limited assurance was provided on the basis that there are a significant proportion of Consultants / SAS Doctors that do not have up to date job plans in place, the correct process for completing job plans has not been adhered to and not all the clinics being delivered aligned to the agreed job plan. A total of 13 recommendations which included 1 priority 1 recommendation, 11 priority 2 recommendations and 1 priority 3 recommendation.

Management has agreed actions to take forward these recommendations over the next 12 months. The administration process for job planning transferred to the Medical Director's office with effect from 15 May, 2023 this has streamlined the process. The introduction of a job plan tracking system within Medical Director's office allows for oversight of outstanding job plans. A Quality Improvement exercise is also being undertaken, including a workshop held in April 2024 with service managers and medical leaders to review job plan process and create an action plan for next steps.

Management of Medical Devices

Internal Audit provided limited assurance in relation to the Management of Medical Devices on the basis that the Trust currently does not have a fully up to date, accurate listing of assets in use. The electronic transfer of information from the old management system to the new has proved problematic and there is a current backlog of medical device maintenance. A total of 11 recommendations, which included 10 priority 2 recommendations and 1 priority 3 recommendation.

Management has agreed actions to take forward these recommendations over the next 12 months including the undertaking of a detailed review of all assets on the register, with the Trusts Medical Device Asset Management System (eEquip) to be validated for all assets the Trust has responsibility for. Servicing requirements are being reviewed and updated on the eEquip system and the backlog of maintenance is being worked through. The risk stratification of devices and equipment has been factored into the recovery plans.

Progress on Prior Year Control Issues – Ongoing

Joint Advisory Group (JAG) Accreditation

The Endoscopy Service at Whiteabbey Day Procedure Unit received notification from JAG on 28 January 2020 advising that 'the service had not been able to demonstrate adherence to JAG standards and accreditation had been withdrawn'. Full JAG assessment will be required to regain accreditation. The service continues to work through the JAG standards to allow consideration for full accreditation and has developed an action plan to identify shortfalls and actions required to achieve. At present with current waiting times, the service will not meet the required standard for JAG accreditation.

ACCOUNTABILITY REPORT

Bowel Cancer Screening is continuing on Whiteabbey Hospital site as there is no alternative JAG accredited site and no option of ceasing the service.

Dysphagia

Dysphagia management and the risks associated with the provision of food and drinks to people diagnosed with Dysphagia continues to be a continued area of focus and remains a principal risk on the Trust Principal Risk Document. The Trust Dysphagia Group provides leadership across the Trust to drive and embed key actions such as the implementation of the Food and Drink Safety Pause prior to serving meals or drinks. The Trust Dysphagia Group is working to progress the recommendations set out in the report from the National Confidential Enquiry into Patient Outcome and Death, with 9 of 11 recommendations now implemented and the RQIA review with 23 of 25 recommendations now implemented. Whilst the Trust is deemed compliant with the recommendations set out in the Safety and Quality Reminder of Best Practice Guidance letter SQR-SAI-2021-075, the Trust Dysphagia Group will continue to monitor ongoing compliance.

A Trust paediatric dysphagia training matrix and Clinical Education Centre Dysphagia Training Programme has now been launched, alongside a range of training resources for staff working with children and young people at risk of dysphagia.

The Internal Audit of Dysphagia Management providing limited assurance and an action plan to take forward the recommendations will be overseen by the Trust Dysphagia Group. Regrettably the Trust was advised by the Health and Safety Executive NI in August 2023 that they had referred a further incident to their Major Investigation Team that occurred in March 2022, relating to the death of a patient associated with an episode of choking. This investigation remains ongoing.

Recruitment and Retention

There continue to be ongoing and significant workforce challenges across Nursing, Social Work, and Medical staffing within the Trust, with ongoing challenges to secure staffing across these professions. This remains a risk to the delivery of sustainable services.

The Trust continues to take the following actions:

- Proactive nurse recruitment in all Trust services, with sustained effort to recruit to areas that are challenging to staff consistently. This has resulted in an improved Band 5 vacancy rate of 5.4% as at March 2024 compared to 14.7% as at March 2023;
- International nurse recruitment, which has continued to provide a steady number of arrivals since 2017. 273 internationally educated nurses, who arrived to the Trust between April 2017 and April 2024, have been employed through the regional recruitment programme, with 15 internationally educated nurses being recruited locally and supported through Observed Structured Clinical Examination. Out of the 273 there have been 263 who have been placed on NMC register;
- Medical recruitment campaigns;
- Ongoing participation in the regional Medical & Dental Agency Framework Group which was established to review the current framework, assess the level

ACCOUNTABILITY REPORT

of agency/locum utilisation within Trusts, detailing areas of high agency demand in advance of the new framework procurement process for Regional Medical/Dental Agency staff (provisionally November 2024);

- Participation in the regional medical recruitment group;
- Social work recruitment campaigns;
- Ongoing review of the efficiency of nursing resources and appointment of a safe staffing lead nurse;
- Review of the usage and impact of the cessation of non-contract agency staff with the focus to monitor and review utilised nursing hours;
- A Nurse Stabilisation Group has been established to develop and lead the planning and actions required to achieve maximum effectiveness of the Trust's available funding / resources associated with the Nursing and Midwifery Workforce (Funded Staffing Level) to deliver Trust workforce stability, patient safety and financial benefits realisation.
- Progressing a regional refresh of Delivering Care;
- A social work mentoring and coaching programme; and
- Collaborative work with NIMDTA, through Single Lead Employer process, to deliver an improved employment experience for Doctors and Dentists in Training.

Payroll and Recruitment Services

The Payroll Shared Services Centre (PSSC) has consistently received Limited Internal Audit Assurance since 2014-15, with the exception of 2016-17 when an additional unacceptable assurance was issued in respect of Payroll System and Function Stability. Since 2020-21 Audit Reports have provided a split level of assurance.

The 2023/24 Audit Report issued in April 2024, gave a limited opinion in respect of staffing stability, the impact of Change Requests on Month 10 and Month 11 Payroll, SAP / HMRC (RTI) Reconciliation, Net and Historic Overpayments Backlogs, and AfC elements (previously reported as holiday pay). Assurance was considered Satisfactory in respect of Elementary PSSC processes.

The Payroll Quality Improvement Project (PQIP) continues with 6 strands addressing the remaining recommendations. PQIP aims to improve the quality and accuracy of payroll processing in specific areas of service delivery.

The Trust continues to participate annually in the following governance structures in support of these strands:

- Shared Services Regional Customer Services Forum; and
- Regional Payroll Customer Services Forum - in order to monitor operation, progress and governance of key decisions in relation to payroll.

The recovery of overpayments is a particularly difficult issue and the retained payroll function within the financial accounting team liaise routinely with PSSC with regard to actions to be taken and the scope and value of these.

The Staff in Post (SIP) verification process was designed to facilitate the early identification of payroll error so reducing the occurrence of overpayments and

ACCOUNTABILITY REPORT

minimising the value and hence potential for irrecoverability, where these do inadvertently occur. This process was the subject of an Internal Audit recommendation around improving compliance and this has been judged fully implemented during 2023/34 on the basis that the process has now bedded down as business as usual.

Recruitment Shared Service (RSS) also received a Limited assurance opinion from Internal Audit for 2023/24 (as in 2022/23). Work was progressed during 2023/24 to enhance recruitment and internal BSO resources were redirected during the year to bring down backlogs to normal processing levels.

The status of implementation of outstanding recommendations is reported twice yearly to the Audit Committee.

Financial Breakeven Position

The Trust identified a deficit position as part of the 2023/24 Financial Planning process, against the agreed Revenue Resource Limit (RRL) between the Trust and Commissioners (SPPG, PHA and NIMDTA), this was subsequently updated monthly as agreed additional funding streams were approved and released.

The Trust Finance department worked with SPPG Finance throughout the Financial Planning process to explain and discuss the deficit identified. The Trust Finance department and service managers have also worked to contain and where possible reduce pressures without impacting on service delivery. The Trust identified both non-recurrent saving opportunities and recurrent agency and pharmaceutical savings to contribute towards reducing this deficit. The SPPG and DoH also identified additional non-recurrent funding to address some pressures.

Despite a challenging year, the Trust has achieved a breakeven financial position, though this was only possible with the receipt of non-recurrent funding, expenditure reductions and planned in-year slippage. The Trust Finance department continued to work closely with SPPG and DoH over the course of the Financial Year, and taking account of all these actions and the further assumptions that underpin them.

Following receipt of draft indicative budgets in April 2024, the Trust has, in common with other HSC Trusts, again identified a significant projected deficit position as part of the 2024/25 Financial Planning process. The Trust continues to work with SPPG and DOH in the development of a Financial Recovery and Contingency Plan, as required by circular HSS(F) 37/2023.

Cyber Security

The Trust continues to work with colleagues through the Regional Cyber Security Programme Board to address issues highlighted from external assessment and audit, in order to take common/consistent actions to monitor and continually strengthen cyber security issues.

Operators of essential services are required to complete the Network and Information Systems Regulation (NIS) Cyber Assessment Framework (CAF). Stage 1 and 2 have now been completed which highlighted some areas of non-compliance. The Trust meets with the Competent Authority on a monthly basis to discuss

ACCOUNTABILITY REPORT

progress against recommendations and the ongoing programme of work identified in the CAF. The Trust is continuing to review its corporate risk to take account of these developments and the new version of the ISO27001 document.

An emerging risk has been identified that end of life infrastructure refresh has not been adequately funded in 2023/24. This leads to both cyber and operational risk that infrastructure and devices cannot be refreshed to the latest hardware or versions.

Neurology

The Trust is committed to the sustainability of the Neurology Service in the Trust in conjunction with regional colleagues and SPPG but continues to find it difficult to secure sufficient resource to adequately meet demand.

The first of the joint Northern/ Belfast HSCT Consultant Neurologist posts aimed at addressing this commenced at the start of March 2021.

The Trust has secured funding for two further Consultant Neurologists but has been unable to appoint. The Trust continues to have a presence from Consultant Neurologists from the BHSCT and active support from the BHSCT Neurology team which is providing real time Neurology telephone advice to support our medical teams caring for inpatients in both Antrim and Causeway Hospitals (this includes the ability to transfer patients to BHSCT if necessary). A Consultant Neurologist Locum, is supplying some support virtually to assist in reducing the outstanding reviews.

Following a meeting with SEHSCT and SPPG representatives, the previous Consultant job plans which were advertised have been amended reducing outpatient and increasing inpatient workloads and a briefing paper has been provided to SPPG detailing the impact this will have on elective activity. Meetings have taken place with SPPG regarding a regional approach to recruitment and the interfaces with BHSCT neurology and this regional work continues, led by SPPG. Work has been progressing to strengthen one of the two current Neurologist vacancies creating a senior post. The two Consultant Neurologist posts, one of which is the senior post, are currently advertised.

Acute Mental Health Inpatient Bed Pressures

Pressures on mental health inpatient bed capacity have been noted in the Corporate Risk Register since 2017, however the sustained and significant nature of bed pressures over the course of 2023/24 poses an associated and continued negative impact in the areas of patient safety, experience, therapeutic outcomes and staff experience. The Royal College of Psychiatrists Guidance recommends 85% occupancy level for Mental Health Inpatient wards, however NHSC overall occupancy frequently runs at approximately 111% and reached 123% in August 2023, with regional bed pressures contributing to a lack of alternative options. Work to manage discharges from mental health beds has been limited due to the acuity of the problem across the patient population, and limited access to complex placements in the community to meet the needs of this population.

Over-occupancy increases the risk in terms of patients safety, violence and aggression, incidents of self-harm and patients absconding from the wards and

ACCOUNTABILITY REPORT

potentially coming to harm or risking public safety. Additionally patients awaiting a mental health admission, including patients being detained under the Mental Health Order (MHO), are being managed in EDs and in the community, with associated risks for extended periods of time, creating pressure in these areas and on Approved Social Worker staff who are required to accompany them. This has also been a cause of increased complaints and media attention.

We continue to await a position from SPPG in relation to funding for those people who require complex packages of care via high cost placements. Work has recently commenced on a Quality Improvement initiative aimed at reducing the length of stay for Mental Health Inpatient Services, focusing on 72 hour assessment admissions and stays in excess of 180 days. Early outcomes of this are anticipated in the first half of 2024/25 but have been challenging to achieve in the context of sustained high acuity and complexity being witnessed across the wards with over 60% of patients being detained under the MHO 1986. Work locally has also commenced to engage providers for community placements.

Emergency General Surgery and Elective Surgery

Following the publication, in June 2022, of the DoH review of General Surgery in Northern Ireland it is clear that Causeway Hospital is not commissioned in line with a number of standards required to be able to deliver emergency general surgery in the longer term. To be able to meet these standards surgical ambulatory services in Causeway Hospital have been developed resulting in the opening of the Surgical Ambulatory Unit in February 2024. Consultation is planned on the future wider service configuration of general surgery services across our hospitals commencing from early summer 2024 through to autumn 2024.

Estate Risk

The age, condition and nature of the Trust Estate continues to pose potential risks, that are exacerbated by limited capital investment in major renewal and replacement projects. In line with best practice throughout GB and NI the Northern Trust commissions independent '6 facet' surveys annually to assess the condition of the Estate. The most recent survey carried out in 2023 has estimated a backlog maintenance liability of £192m. This information forms part of the Trust's annual Property Asset Management Plan (PAMP) which is submitted to the Property Management Branch at the DoH. The Trust receives an annual capital allocation from the DoH specifically for backlog maintenance. The Estates Department prioritises this funding on risk reduction works in key areas like building fabric, mechanical and electrical infrastructure, fire safety, asbestos, lifts etc.

In 2023/24 this allocation was £3.25m and for 2024/25 it has been confirmed at £3.125m. With this relatively low level of investment, the trend is for the backlog maintenance liability to increase year on year as buildings and plant continue to deteriorate. The Trust Estates Department continue to maintain all buildings and plant whilst highlighting any concerns and escalating risks as they become apparent. One such risk which is now on the Trust's Corporate Risk Register is the electrical infrastructure at AAH. A planned upgrade is currently at Design Stage 4 with the project currently scheduled for completion in 2026. This scheme, when complete will reduce the electrical risk and potential failure of medical devices on the Antrim Hospital site.

ACCOUNTABILITY REPORT

During 2023/24 continued significant pressures were also experienced on the revenue servicing and maintenance budgets, thus increasing potential risks to the safety of medical equipment, infrastructure and deterioration of the environmental condition of the Estate.

Changes to legislation, Health Technical Memoranda and Health Building Notes put maintenance revenue budgets under further pressure, as there was no commissioning body to enable Estates to bid for the additional funding required for implementation and compliance. Health Estates used to carry out benchmarking exercises and allocate ring-fenced funding for priority areas to ensure compliance across the region but this has not happened since 2015 when the Health Estates function was moved from the DoH to the Central Procurement Directorate. From 01/04/2023 Health Estates has returned to the DoH but with significantly less resources.

The table below categorises the £192m backlog maintenance liability as at July 2023. These figures will be updated in July 2024.

Total Backlog Maintenance	Total Cost
High Risk	£16,583,660
Significant Risk	£49,399,917
Moderate Risk	£99,368,935
Low Risk	£27,114,521

Internal Control Divergences Closed During the Year

The Trust has closed a series of ICDs during the year as they are no longer a divergence or because they are being performance managed under *Business as Usual* arrangements.

Budget Position and Authority

The control divergence reported in 2022/23 is no longer applicable in light of the Assembly having reconvened and resumed its responsibilities in this regard.

Unscheduled Care

Unscheduled care services remain under unprecedented pressures with a gap between capacity and demand recognised in AAH. The Trust has submitted an Outline Business Case to the DoH for a 72-bedded ward block on the AAH site, which is being considered as part of the DoH's 10-year capital priorities. The Trust awaits the outcome of the plan being communicated by the DoH and the priority regionally. The corresponding business case will need to be resubmitted with updated costs/dates in line with DoH timelines. In the interim approval was given by DoH for an additional 48 medical beds. The first 24 beds opened on 23 March 2023, with the second ward delivered August 2023. These beds are now operational. The two new wards have allowed the division to streamline patient pathways and access to speciality services.

The Trust has successfully implemented a range of reforms in unscheduled care with a focus on ambulatory pathways to provide primary care support, reduce inpatient stays and reduce acute length of stay. Ambulatory pathways or Same Day Acute

ACCOUNTABILITY REPORT

Care will provide timely medical assessment and urgent follow up to prevent the need for hospital admission. The expansion of ambulatory pathways continues the No More Silos (NMS) programme, with focus on alternatives to ED attendances. The NMS programme within NHSCT has continued to develop an Acute Medical Model focused on senior early decision making, allowing patients plans of care to be implemented at the start of their journey and maximising ambulatory opportunities.

Work continues with NIAS and an NHSCT/NIAS improvement plan has been developed focused on NIAS turnaround, alternative pathways and FIT to SIT ensuring patients are triaged and treated in the most appropriate area. This group is also focused on alternative pathways available to NIAS.

The Trust has included unscheduled care demand in its Principal Risk Document and has mapped controls and assurances for this risk. The Principal Risk Document is presented quarterly to the Trust Assurance Committee. The Trust will continue to monitor performance through the Trust Performance Report presented to Trust Board on a monthly basis and Service Delivery Plan performance, including unscheduled care continues to be reported within the Performance Report section of the Trust Annual Report. On that basis the Trust is moving to close this internal control divergence at year end.

Delivering Service and Budget Agreement (SBA) Volumes and Access Targets

The Performance and Transformation Executive Board is overseeing the achievement of performance trajectories by the Trust through the Service Delivery Plan. These are largely based on historic activity levels rather than SBA. The Trust's internal performance management arrangements ensure that an ongoing focus is applied in this area and that services remain committed to maximising activity, reducing waits and implementing reform.

Waiting times are not meeting access targets across a range of services, with many experiencing demand in excess of capacity. Referrals in some specialties such as breast surgery are now being redistributed between Trusts to improve the alignment between capacity and demand. Significant additional resource will be required to deliver materially improved performance against access targets.

Performance against SBA volumes and access targets are reported in a monthly Performance Report presented at Trust Board. The January 2024 report provided a percentage delivery to date against the expected position of, 100% for Outpatients; 93% for Elective Care; 95% for Endoscopy and 100% for AHPs.

The Trust will continue to manage this area through the Performance and Transformation Executive Board and monitor performance through the Trust Performance Report with performance against Commissioning Plan targets also reported within the Performance Report section of the Trust Annual Report. On that basis the Trust is moving to close this internal control divergence at year end.

Residential Childcare and Placement Availability

Residential Care and Foster Care placement availability is challenging on a regional and local level. Whilst the majority of young people continue to be provided with appropriate care placements, an increasing number with challenging and complex

ACCOUNTABILITY REPORT

needs are being cared for in bespoke arrangements, with increased staffing levels. Bespoke arrangements are currently being monitored by RQIA, with the Trust reporting fortnightly on individual placements. There are two of these placements currently accommodating four young people, though that number varies throughout the year. The availability of suitable care placements continues to be challenging in light of the increase in the number of Looked After Children and the significant reduction in enquiries to the regional Foster Care Recruitment team for the Northern Trust area.

There is a particular shortfall in respite and long term placements for children with disabilities and teenage young people. All Trusts have indicated similar pressures and the SPPG is prioritising children with disabilities in the forthcoming months. Currently no respite provision is being offered through Rainbow Lodge, a residential home providing 3 permanent beds and 3 respite beds for children with severe learning disabilities and challenging behaviours, however the Trust assumed operational management for this service from 1 April 2024.

The Trust continues to monitor performance through the Interim Directed and Directed Statutory Function (DSF) Reports and action plans, presented through the Integrated Governance and Assurance Framework up to Trust Board. The Trust in addition continues to report any concerns regarding Residential Care and Foster Care placements to SPPG as part of the DSF report and on that basis will move to close this internal control divergence at year end.

Domiciliary Care and Care Home Placements

The Trust currently contracts with 22 Domiciliary Care Providers, and based on the latest validated hours information, 28% of standard, core domiciliary care was commissioned at above the minimum hourly rate. The Trust Senior Management Team approved changes to the brokerage processes which means that more expensive provision will only be procured where the service user is delayed in an acute bed setting. The Trust is progressing with the re-procurement of its short-term domiciliary care service which is planned to be completed by March 2025.

In relation to long-term services, Workstream 1 of the Social Care Collaborative Forum has been tasked with developing a future model for domiciliary care. Once completed, Workstream 8 is required to develop a new contract to allow regional procurement to progress. In the interim the Trust continues to scope opportunities to develop its current service model and optimise capacity.

In the Nursing Care Home sector, the Trust continued to encounter difficulties accessing beds at the regional tariff with providers citing the need to use agency staff and the increased complexity of the needs of residents, including dementia related care. Increased as driving higher bed rates. The demand for enhanced care (including 1:1) has seen a significant increase post-COVID-19. Increasingly, providers are seeking to introduce third party contributions to the family members of residents for the first time or to increase third parties more than the annual inflation uplift provided by the Trust.

Care Homes continue to have issues with recruitment and reliance on agency staff, with Homes on occasion deciding to operate with bed vacancies due to staffing

ACCOUNTABILITY REPORT

shortages. Lack of domiciliary care is resulting in an increase in the use of care home beds as contingency, which contributes to the lack of capacity. The corporate risk has been reviewed and returned to the original risk of lack of capacity in the sector.

An annual assurance report on independent sector domiciliary care is presented through the Integrated Governance and Assurance Framework up to the Assurance Committee. The Trust has also identified a risk on the Corporate Risk Register for Independent Care Home Capacity and report on controls and assurance is presented to the Assurance Committee. Given this oversight the Trust will move to close this internal control divergence at year end.

Monitoring Domiciliary Care Contracts

The Trust implemented a compliance monitoring system for domiciliary care providers to provide the required assurances to the DoH Oversight Scrutiny Committee (set up in 2017) as a result of the BSO Counter Fraud and Probity Service investigation into Domiciliary Care Agency Payment Claims.

The Trust has completed its first full cycle of compliance checks of Independent Sector Domiciliary Care Providers with the second cycle now commenced which is outcomes focused. A summary of findings was included in the Domiciliary Care Annual Quality Assurance Report which is presented through the Integrated Governance and Assurance Framework up to the Assurance Committee.

Improved processes are in place for the monitoring of incidents and complaints, thus enabling more robust data analysis. This has improved governance and assurance within the sector. On this basis, the Trust will move to close this internal control divergence at year end.

Winter Resilience

The Trust developed its Winter Plan to assist in the management of the pressures across the system during the 2023/24 winter period. The winter months have continued to be extremely challenging, particularly within our two acute hospitals, with unrelenting pressure on acute beds. Our Winter Plan included a detailed operational plan to cover the period over Christmas and New Year. The following high level themes were included in the Winter Plan:

- Maximising ambulance capacity;
- Reducing time spent by patients in ED waiting clinical decisions;
- Ensuring timely discharge for patients who are medically fit;
- Focusing on securing appropriate staffing levels to meet demand; and
- Ensuring staff and public receive appropriate communication relating to winter.

The Winter Plan assisted in the management of demand for services during this challenging period and the Trust will move to close this internal control divergence at year end.

ACCOUNTABILITY REPORT

Information Governance including Incidents Reported to the Information Commissioner

Internal Audits completed by BSO on Information Governance and Medical Records both provided a Satisfactory Assurance to the Trust on the internal control environment. Implementation of recommendations noted within these audits are monitored and reported on to Audit Committee. One incident was reported to the ICO during the year. This was reviewed by the ICO and in this case there was no further action taken. The Trust will move to close this divergence at the end of the year.

Assurance Framework for Foster Care

In response to internal and external reviews associated with the regulations and guidance for fostering, the Trust has progressed a review of its Fostering Assurance Framework to ensure there are robust governance arrangements associated with the delivery of foster care.

There were seven recommendations made as a result of internal audit, six of which have been fully implemented. The issues that presented weaknesses in control have been addressed within these six recommendations and the outstanding recommendation is subject to oversight by the Audit Committee. This no longer considered an internal control divergence and the Trust will move to close this divergence at the end of the year.

Mental Capacity Act

The DoH required Health and Social Care Trusts to proceed with a partial implementation of the Mental Capacity Act (NI) 2016 (MCA) for the purpose of providing a statutory framework for the Deprivation of Liberty (DoL). A process is in place to manage all new cases that require a DoL authorisation, including internal quality assurance processes to ensure correct documentation, and protocol, have been followed.

Implementation of the MCA was the subject of an Internal Audit report during 2022/23. The limited assurance position at that time has been significantly improved, with mid-year review evidencing full implementation of 4 of the 5 areas required and partial implementation of the final area, which is reliant on encompass implementation. Efficiencies have been made in extension and review tribunal report preparation which has improved timescales and capacity. Regional and local arrangements have been established for reporting and oversight of training compliance which is monitored regularly via a number of Trust and regional fora. The Trust has included the Mental Capacity Act in its Principal Risk Document and controls and assurances for this risk are presented quarterly to the Trust Assurance Committee. Given the governance in place the Trust will move to close this divergence at year end.

Waiting Lists in Dementia

Waiting times for memory assessment grew significantly due to a capacity / demand gap and reduction in service delivery due to COVID-19. Consequently, the nine-week target for assessment is currently not being met. A Dementia Waiting List Initiative (WLI) commenced in January 2021, testing a new approach to memory assessment.

ACCOUNTABILITY REPORT

Improvement work continues to explore and respond to increasing demand within the service delivery model. The referral rate for memory assessment within the Memory Assessment Pathway increased substantially since 2021. The average referral rate was 95 service users per month in 2021, increasing to 117 per month in 2022 and 146 per month in 2023 and 148 per month in 2024 (until end of March 2024).

Despite this substantial increase, the service has reduced the length of wait and reduced the number of service users waiting for initial assessment. In March 2024:

- 131 service users are waiting more than 9 weeks for initial assessment with a longest wait of 20 weeks;
- 398 service users were awaiting a diagnostic appointment with a doctor or Advanced Nurse Practitioner (ANP) following initial assessment.

This is a consequence of increased referral rate, periods of reduced capacity within Psychiatry of Old Age and significant challenges in identifying locums.

Resourcing for the Memory Service, including Psychiatry, has been included in a Regional Dementia Care Pathway bid, requested by SPPG; currently no funding has been aligned to this bid. It is anticipated that waiting lists for Diagnostic appointments will remain high until the medical resource has been secured. The recent addition of an Advanced Nurse Practitioner to the Memory Service is being evaluated to identify impact and benefit on wait times and service user experience.

Performance against the Dementia Access target is reported in a Performance Report presented monthly at Trust Board. The Trust will continue to monitor performance through the Trust Performance Report, with performance against the nine-week target for assessment also reported within the Performance Report section of the Trust Annual Report. On that basis the Trust is moving to close this internal control divergence at year end.

Waiting Lists in Psychological Services

Remedial action has included: a range of waiting list and productivity initiatives; improved communication with those on waiting lists; consideration of a 12-month pilot project proposing Psychological Wellbeing Practitioners undertake Choice Appointments, and offering digital mental health supports within PTS; a review of the service model, to include a 'package of psychological care', rather than a focus on 1:1 therapy and consideration of changes to the perinatal pathway.

These are aimed at maintaining a shorter wait time for initial assessment whilst also redirecting PTS resources to 1:1 therapy to reduce waiting times; however it is anticipated that the challenges with increased complexity of referrals, resource gaps and shortfalls in available qualified workforce will not be resolved without significant investment.

The Trust's Paediatric Autism Spectrum Disorder (ASD) Service continues to experience an increase in referrals with significant excess of demand over capacity for assessment and diagnosis, and in turn provision of intervention following ASD diagnosis. The number of children and young people waiting for commencement and completion of the diagnostic assessment process continues to rise. There has been

ACCOUNTABILITY REPORT

a 12% increase for the assessment service between 1 April 2023 (3,771 waiting) and 31 March 2024 (4,269), with the rise in referral rates remaining consistent in 2023/24. The waits for the intervention service have decreased by 46% as a result of the introduction of group based sessions.

An action plan has been initiated in an attempt to reduce the waiting time and the service is fully engaged in regional work to develop the ASD pathway and model to improve access and service user experience in the medium to longer term. In addition, a number of service initiatives/pilots are being implemented in an attempt to streamline referral pathways and utilise the expertise of other services e.g. Community Paediatric Medical Service and to offer consultation to core services to support Autistic individuals.

Performance against the Psychological Therapies Access target is reported in the monthly Performance Report presented at Trust Board. The Trust will continue to monitor performance through the Trust Performance Report with performance against the 13 week target to access psychological therapies also reported within the Performance Report section of the Trust Annual Report. On that basis the Trust is moving to close this internal control divergence at year end.

Radiology Lookback Review

Following discussion with a General Medical Council (GMC) Employment Liaison Advisor on 29 March 2021, the Medical Director of the Trust requested a sample review of CT reporting completed by a Locum Consultant Radiologist, engaged by the Trust between July 2019 and February 2020 be undertaken.

On the basis of the results, the Medical Director determined that there was a need to undertake a lookback review of the entirety of all reports issued by the Locum Consultant Radiologist during her time employed by the Trust (13,030 images relating to 9,700 patients).

The lookback review identified 6 Level 1 discrepancies (a major discrepancy, which could have had an immediate and significant clinical impact for the patients concerned) and a further 61 Level 2 discrepancies (major reporting errors or omissions with probable impact for patients).

As a result of these findings, the Trust initiated a formal Level 3 Serious Adverse Incident review lead by an independent chair and including members independent of the Trust.

Recommendations from the lookback exercise and the SAI were amalgamated into an overarching action plan to address all recommendations and learning. Progress against this action plan is monitored by SPPG and on this basis the Trust will move to close this internal control divergence at year end.

Overdue SAI Reports

The Trust continues to take forward work against the Trust improvement plan to address the number of overdue SAI reports. The Trust's current reported position was 88 at March 2024. There remains a continued focus on overdue SAIs at a Divisional level in line with agreed action plans.

ACCOUNTABILITY REPORT

Established oversight arrangements are in place with weekly reporting and discussion on the number of overdue SAI reports at Governance Meetings (represented by Divisional Governance Leads and Corporate Governance); weekly reporting to the Executive Team on the overdue SAI report position; facilitation of Safety Panels (chaired by one of the Executive Directors) to oversee the robustness of reports; identification of causal and contributory factors, appropriate actions and learning etc. The Trust's performance is reviewed by SPPG at bi-monthly Performance Review meetings and on this basis the Trust will move to close this divergence at year end.

Unaccompanied Young People

There continues to be an increase in the number of unaccompanied young people entering Northern Ireland. This is an emerging service pressure for the Trust requiring immediate response in terms of provision of accommodation and commencement of assessments, with no formal regional framework established at the outset in relation to how Trusts should respond to this requirement. From 1 April 2023 – 31 March 2024 the Trust has received 18 new unaccompanied asylum seeking children (UASC) referrals. The Trust continues to engage in regional discussions regarding this area of pressure and a regional rota for placements for unaccompanied young people remains in place. The Trust is progressing Trust owned and other accommodation options to meet this demand. Funding has been provided for a B7 Senior practitioner to lead on UASC within each of the Trusts.

There is now a regional framework in place. The Trust now reports formally to SPPG on all unaccompanied asylum seeking children through the regional Unregulated Placements process and as part of the Regional Rota Arrangements. On the basis of the regional framework which includes reporting to SPPG which is now in place the Trust will move to close this divergence at year end.

New Entrants

There has been a significant and growing number of 'New Entrants' in the NHSCT locality, approximately 1,000 currently, with expectation this will rise. There are growing pressures across universal services to meet the demands. A paper has been submitted to SPPG proposing a future model to meet this growing need and anticipated costings.

The Trust will move to close this divergence at year end as there is a Trust wide group established to monitor spontaneous arrivals within the Trust, with a direct link to the DoH regarding supporting funding.

Appraisals, Sickness Absence and Flu Vaccination

Indicator	Trust Target for year ending 31 March 2024	Performance as at 31 March 2024
Sickness Absence	7.3%	8.12%
Appraisal (excl. Medical and Dental)	70%	62%

ACCOUNTABILITY REPORT

Sickness Absence: The DoH has set the Trust a sickness absence target of 7.3% for 2023/24.

As our Trust continues on the journey of seeking to deliver on the reduction in absence, there are a number of work streams underway, including:

- Oversight and Governance – overhaul of existing Managing Attendance Policy to create a new Regional Policy, targeted communication to all Directors and Senior Leaders including monthly Corporate Absence Data and Trust Corporate Supporting Attendance Management Group;
- Active Case Management – with HR supporting and providing expertise, early intervention guidance and driving resolution in conjunction with Enhanced Divisional Absence Case Discussions;
- Toolkit and Training – to increase management knowledge, awareness and confidence to effectively support attendance and manage absence;
- Health and Wellbeing Focus – through promotion of a broad range of existing and new wellbeing pathways; and
- COVID-19 Rehabilitation Programme – achieved 73% successful return to work rate in year 1 and now extended for a further year.

Appraisal (AfC Staff): For the year 2023/24, the Trust has set an internal target of 70% in relation to AfC staff appraisal compliance. At 31 March 2024, 65% of staff (not including medical and dental) had an annual appraisal within the previous 12 month period.

In April 2023, the Trust launched its revised AfC appraisal paperwork which retains an emphasis on health, wellbeing and support, and a renewed focus on setting objectives and discussing personal development needs. A checklist has also been developed to support the appraisal process.

Flu Vaccination: DoH has not yet set a target for staff winter seasonal flu vaccination uptake amongst Health and Social Care workers for 2023/24.

Given the oversight both internally and regionally on flu vaccination; reporting of performance against regional absence target in the Trust Board Performance Report and internal reporting on appraisal compliance, in addition to the reporting on both targets within the Performance Report section of the Trust Annual Report, the Trust will move to close this divergence at year end.

Conclusion


The Northern Health and Social Care Trust will urgently address the Limited overall assurance rating it received in 2023/24 by the Head of Internal Audit (page 82) to increase the rigour of the system of accountability on which I rely as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI (MPMNI).

Further to considering the Trust's accountability framework, the breadth of Internal Control Divergences that exist (pages 84--91) and feedback received from the Assurance Committee and the Audit Committee, remedial action has commenced to address those areas which received a limited internal audit assurance rating in 2023/24. The Trust will ensure that the weaknesses found within the governance,

ACCOUNTABILITY REPORT

risk management and control framework in 2023/24 will be rectified to ensure that a strengthened system of governance and control exists.

However for 2023/24, as Accountable Officer, I am satisfied by the assurances provided by the wider governance framework and most particularly the work of the Audit and Assurance Committees who work collectively to ensure an overall system of integrated governance in the Trust in support of the Board and myself as Accounting Officer.

A handwritten signature in black ink, reading "Jennifer Welsh". The signature is written in a cursive, flowing style.

Jennifer Welsh – Accounting Officer
27 June 2024

ACCOUNTABILITY REPORT

REMUNERATION AND STAFF REPORT

Remuneration Report

Scope of the Report

The Remuneration Report summarises the remuneration policy of the Trust and particularly its application in connection with senior managers.

The report also describes how the Trust applies the principles of good corporate governance in relation to senior managers' remuneration in accordance with HSS (SM) 3/2001 issued by DoH.

Remuneration Committee

The Board of the Trust, as set out in its Standing Orders and Standing Financial Instructions, has delegated certain functions to the Remuneration Committee including the provision of advice and guidance to the Board on matters of salary and contractual terms for the Chief Executive and Directors of the Trust, guided by DoH policy.

The members of the Remuneration Committee in 2023/24 were:

- Bob McCann (retired 30 April 2023);
- Anne O'Reilly (from 1 May 2023);
- Jim McCall (retired 29 February 2024); and
- Gerard McGivern.

The Remuneration Committee met on three occasions during the 2023/24 financial year to consider the starting salaries of the new Senior Executives appointed in-year, the performance assessment of all Trust Senior Executives and to approve the work objectives of the Chief Executive and Senior Executive Directors.

Early Retirement and Other Compensation Schemes

There were no early retirements or payments of compensation for other departures relating to current or past Senior Executives in 2023/24.

Remuneration Policy

The policy on remuneration of the Trust Senior Executives for current and future financial years is the application of terms and conditions of employment as provided and determined by DoH.

Performance of Senior Executives is assessed using a performance management system which comprises individual appraisal and review and rates performance according to the relevant Senior Executive circular standards of performance. Their performance is then considered by the Remuneration Committee as presented by the Chief Executive (for Directors) and the Chairman (for the Chief Executive) and the performance level approved against the achievement of regional, organisation and personal objectives. The relevant importance of the appropriate proportions of remuneration is set by the DoH under the performance management arrangements for senior executives.

ACCOUNTABILITY REPORT

Service Contracts

All Senior Executives, except the Trust Medical Director, in the year 2023/24 were employed on the DoH Senior Executive Contract. The contractual provisions applied are those detailed within DoH Senior Executive circulars.

The Trust Medical Director is employed under a contract issued in accordance with HSC Consultant Terms and Conditions of Service (NI) 2004.

Pay Awards

A pay award for Senior Executives for 2020/21 and 2021/22 was issued in April 2023 and paid in May 2023. The pay award for 2022/23 was issued in December 2023 and paid in January 2024.

A pay award for AfC staff for 2023/24, which included Divisional Directors, was approved in April 2024 and will be applied retrospectively in 2024/25.

A pay award for Medical and Dental staff for 2023/24 was approved in April 2024 and will be applied retrospectively in 2024/25.

A pay award issued for Non-Executive Directors for service after 31 July 2022 was issued in November 2023 and applied retrospectively in December 2023.

Notice Period

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.

Retirement Benefit Costs

The Trust participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to DoH. 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 Pension Scheme can be found in the HSC Pension Scheme Statement in the Departmental Resource Account for DoH.

The costs of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement. As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The Government Actuary's Department published their actuarial valuation of the HSC Pension Scheme as at 31 March 2020 in October 2023. The outcomes of the 2020 valuation were an increased employer contribution rate of 23.2% from 01 April 2024 and no cost control mechanism breach. The 2020 valuation for the HSC Pension scheme reflected current financial conditions and financial assumption methodology agreed by the Actuary's Department and Department of Health NI.

ACCOUNTABILITY REPORT

Premature Retirement Costs

Section 16 of the Agenda for Change Terms and Conditions Handbook (issued on 14 February 2007 under cover of the DHSSPS 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.

Staff made redundant, who are members of the HSC 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.

Senior Employee's Remuneration (including salary) and Pension Entitlements (audited)

The following sections provide details of the remuneration and pension interest of the most senior members of the Trust.

Table 6: Single Total Figure of Remuneration - NEDs

Single Total Figure of Remuneration								
Non-Executive Members	Salary £000s		Benefits In Kind* (to nearest £100)		Pension benefits** (to nearest £1,000)		Total (to nearest £1,000)	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
B McCann ¹	0 – 5	30 - 35	0	100	N/A	N/A	0 – 5	30 - 35
P Corrigan ²	5 – 10	5 - 10	0	0	N/A	N/A	5 - 10	5 - 10
J McCall ³	5 – 10	5 - 10	0	0	N/A	N/A	5 – 10	5 - 10
W Graham ⁴	0 – 5	5 - 10	0	0	N/A	N/A	0 – 5	5 - 10
G Houston	5 – 10	5 - 10	0	0	N/A	N/A	5 – 10	5 - 10
G McGivern	5 – 10	5 - 10	100	0	N/A	N/A	5 – 10	5 - 10
A O'Reilly ⁵	30 - 35	N/A	0	N/A	N/A	N/A	30 - 35	N/A
C Diffin ⁶	0 – 5	N/A	0	N/A	N/A	N/A	0 – 5	N/A
T Scott ⁷	0 – 5	N/A	0	N/A	N/A	N/A	0 – 5	N/A
K MacKenzie ⁸	0 – 5	N/A	0	N/A	N/A	N/A	0 – 5	N/A
G Platt ⁹	0 – 5	N/A	0	N/A	N/A	N/A	0 – 5	N/A
S Armstrong ¹⁰	0 – 5	N/A	0	N/A	N/A	N/A	0 – 5	N/A

* Benefits in kind relate to the taxable benefits in kind on travel expenses reimbursed and leased cars where applicable.

** 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 and any increase or decrease due to a transfer of pension rights.

ACCOUNTABILITY REPORT

Table 7: Single Total Figure of Remuneration – Executive Team/Divisional Directors

Single Total Figure of Remuneration								
Executive Team & Divisional Directors	Salary* £000s		Benefits In Kind** (to nearest £100)		Pensions benefit*** (to nearest £1,000)		Total (to nearest £1,000)	
	2023/24	2022/23 (Re-stated****)	2023/24	2022/23	2023/24	2022/23 (Re-stated****)	2023/24	2022/23 (Re-stated****)
J Welsh	140 – 145	130 – 135	100	0	31	32	175 – 180	165 – 170
O Harkin	130 – 135	115 – 120	0	600	59	26	190 – 195	145 – 150
M Dargan	95 -100	90 – 95	100	0	19	9	115 – 120	100 – 105
S Pullins	100 – 105	95 – 100	0	0	34	11	135 – 140	105 – 110
D Watkins	215 – 220	190 – 195	3,000	800	184	119	400 – 405	235 - 240
W Magowan ¹¹	35 - 40	100 – 105	100	100	20	23	55 – 60	125 – 130
M O'Hagan ¹²	95 – 100	90 – 95	100	0	33	21	130 – 135	110 – 115
N Martin	80 - 85	75 - 80	0	0	19	12	100 – 105	90 - 95
P Corr	115 – 120	110 – 115	200	0	26	18	140 – 145	125 – 130
A Harris	80 – 85	80 – 85	0	0	42	17	125 – 130	100 – 105
P Graffin	80 – 85	75 - 80	1,200	1,100	21	11	105 - 110	90 - 95
J Reid	95 – 100	85 – 90	0	0	21	13	115 – 120	100 – 105
K McMahon	90 - 95	80 – 85	0	0	54	12	145 – 150	90 – 95
D Spence	80 – 85	80 – 85	0	0	22	49	105 – 110	130 – 135
G Traub ¹³	55 - 60	N/A	0	0	24	N/A	80 - 85	N/A

*Salary includes accrual for 2023/24 pay award and excludes payments in respect of any prior year pay awards

** Benefits in kind relate to the taxable benefits in kind on travel expenses reimbursed and leased cars where applicable.

*** 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 and any increase or decrease due to a transfer of pension rights.

**** The 2022/23 figures have been restated to exclude payments in respect of any prior year pay awards but does include any payments in respect of the 2022/23 pay awards

- 1 – B McCann left 30/04/2023. Estimated full year salary £30 - £35k.
- 2 – P Corrigan left 31/12/2023. Estimated full year salary £5 - £10k.
- 3 – J McCall left 29/02/2024. Estimated full year salary £5 - £10k.
- 4 – W Graham left 20/04/2023. Estimated full year salary £5 - £10k.
- 5 – A O'Reilly commenced Directorship 01/05/2023. Estimated full year salary £30 - £35k.
- 6 – C Diffin commenced Directorship 18/12/2023. Estimated full year salary £5 - £10k.
- 7 – T Scott commenced Directorship 18/12/2023. Estimated full year salary £5 - £10k.
- 8 – K Mackenzie commenced Directorship 01/02/2024. Estimated full year salary £5 - £10k.
- 9 – G Platt commenced Directorship 01/03/2024. Estimated full year salary £5 - £10k.
- 10 – S Armstrong commenced Directorship 01/03/2024. Estimated full year salary £5 - £10k.
- 11 – H Magowan left 31/07/2023. Estimated full year salary £110 - £115k.
- 12 – M O'Hagan left 31/03/2024.
- 13 – G Traub commenced Directorship 23/09/2023. Estimated full year salary £110 - £115k.

The Executive Team (ref page 59) are shaded in the above table with the Divisional Directors unshaded. Please note Divisional Directors are employed on AfC contracts, the Executive team are held on either DoH Senior Executive Contract or HSC Medical Consultant Terms and Conditions. For titles, please refer to page 64.

Pension Benefits

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

ACCOUNTABILITY REPORT

Table 8: Pension Benefits

Executive Team & Divisional Directors	Accrued pension at pension age as at 31/3/24 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/24	CETV at 31/3/23 (Re-stated)	Real increase in CETV
£000s					
J Welsh	50 to 55 + lump sum 90 to 95	2.5 to 5 + lump sum 0	1,126	973	153
O Harkin	80 to 85 + lump sum 0	2.5 to 5 + lump sum 0	1,397	1,187	210
M Dargan	35 to 40 + lump sum 70 to 75	0 to 2.5 + lump sum 0	808	692	116
S Pullins	45 to 50 + lump sum 100 to 105	0 to 2.5 + lump sum 0 to 2.5	1,117	977	140
D Watkins	70 to 75 + lump sum 135 to 140	7.5 to 10 + lump sum 17.5 to 20	1,535	1,192	343
W Magowan	40 to 45 + lump sum 110 to 115	0 to 2.5 + lump sum 2.5 to 5	1,071	962	109
M O'Hagan	45 to 50 + lump sum 130 - 135	0 to 2.5 + lump sum 0 to 2.5	1,176	1,036	140
N Martin	25 to 30 + lump sum 30 to 35	0 to 2.5 + lump sum 0 to 2.5	464	379	85
P Corr	45 to 50 + lump sum 85 to 90	0 to 2.5 + lump sum 0	1,097	949	148
A Harris	35 to 40 + lump sum 90 to 95	0 to 2.5 + lump sum 2.5 to 5	847	764	83
P Graffin	25 to 30 + lump sum 45 to 50	0 to 2.5 + lump sum 0 to 2.5	537	448	89
J Reid	15 to 20 + lump sum 0	0 to 2.5 + lump sum 0	261	208	53
K McMahon	30 to 35 + lump sum 50 to 55	2.5 to 5 + lump sum 2.5 to 5	711	587	124
D Spence	25 to 30 + lump sum 45 to 50	0 to 2.5 + lump sum 0 to 2.5	569	476	93
G Traub	35 to 40 + lump sum 50 to 55	0 to 2.5 + lump sum 0	606	483	123

Cash Equivalent Transfer Value (CETV)

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

ACCOUNTABILITY REPORT

pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and the Lump Sum and Death Benefit Allowance.

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>.

CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period (which therefore disregards the effect of any change in factors).

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 decrease due to a transfer of pension rights.

Fair Pay Disclosures (Audited)

The Trust is required to disclose the relationship between the remuneration of the highest paid Director within the Trust and the lower quartile, median and upper quartile remuneration of the Trust's workforce.

The banded remuneration of the highest paid Director in the Trust in the financial year 2023/24 was £215k - £220k (2022/23: £190k - £195k).

The relationship between the mid-point of this band and the remuneration of the Trust's workforce is disclosed below:-

ACCOUNTABILITY REPORT

Table 9: Remuneration Percentiles

2023/24	25th percentile	Median	75th percentile
Total remuneration (£)	£26,439	£34,581	£43,606
Pay ratio	8.23	6.29	4.99

2022/23	25th percentile	Median	75th percentile
Total remuneration (£)	£25,203	£32,934	£41,659
Pay ratio	7.64	5.85	4.62

Total remuneration includes salary, non-consolidated performance related pay and benefits in kind.

The calculation does not include severance payments, employer pension contributions and the cash equivalent of pensions. The calculation also excludes agency staff because inclusion of these costs has a limited impact on the ratios.

The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £26,439 (22/23: £25,203), £34,581 (2022/23: £32,934) and £43,606 (22/23: £41,659) respectively.

In 2023/24 five (2022/23: five) employees received remuneration in excess of the highest paid director.

Remuneration ranged from £22,383 to £256,672 (2022/23: £20,270 to £211,286).

Percentage Change in Remuneration

The Trust is also required to disclose the percentage change from the previous financial year in the salary and allowances (and performance pay and bonuses, if applicable) of the highest paid director and of their employees as a whole.

The percentage changes in respect of the Trust are shown in the following table. It should be noted that the calculation for the highest paid Director is based on the mid-point of the band within which their remuneration fell in each year.

Table 10: Remuneration Changes

Percentage change for:	2023/24 v 2022/23	2022/23 v 2021/22
Average employee salary and allowances	5.11%	3.33%
Highest paid Director's salary and allowances	12.99%	-9.41%

The Trust does not pay performance pay or bonuses.

The highest paid Director reported in 2021/22 retired during 2022/23, which resulted in a decrease in the ratio calculations in 2022/23. Excluding, this, the movement in the ratio calculations for 2023/24 from 2022/23 was consistent with the pay, reward and progression policies for the Trust taken as a whole.

ACCOUNTABILITY REPORT

Staff Report Staff Costs (Audited)

The following tables set out the Trust's staff costs:

Table 11: Staff Costs

Staff costs comprise:	Permanently employed staff	2024 Others	Total	2023 Total
	£000s	£000s	£000s	£000s
Wages and salaries	492,042	89,761	581,803	496,644
Social security costs	38,305	1,519	39,824	41,227
Other pension costs	83,356	1,918	85,274	84,645
Sub-Total	613,703	93,198	706,901	622,516
Less recoveries in respect of outward secondments			3,390	2,700
Total net costs			703,511	619,816

Of which:	Charged to Administration	Charged to Capital	Charged to CTF	Total
	£000s	£000s	£000s	£000s
Northern HSC Trust	705,220	1,632	49	706,901
Total	705,220	1,632	49	706,901

HSC Pension Arrangements

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. A valuation of the HSC Pension Scheme was completed on 1 November 2023 (the '2020' valuation). This valuation is an actuarial assessment of past and future pension benefits building up within the Scheme and is carried out on a four year cycle.

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

ACCOUNTABILITY REPORT

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

The following table sets out member contribution rates that apply to both HSC Pension Schemes from 1 November 2022.

Table 12: Member Contribution Rates

Pensionable salary range	Contribution rates (before tax relief and based on actual annual pensionable pay)
Up to £13,246	5.1%
£13,247 to £16,831	5.7%
£16,832 to £22,878	6.1%
£22,879 to £23,948	6.8%
£23,949 to £28,223	7.7%
£28,224 to £29,179	8.8%
£29,180 to £43,805	9.8%
£43,806 to £49,245	10%
£49,246 to £56,163	11.6%
£56,164 to £72,030	12.5%
£72,031 and above	13.5%

The results of the 2020 valuation are used to determine the employer contribution rate required to meet current and projected scheme liabilities. Results from this valuation showed an increase in benefit costs, requiring a 0.7% point rise in the employer contribution rate to 23.2% effective from 1 April 2024.

A NEST (National Employment Saving Trust) Scheme had been brought into operation for eligible employees from 2016/17.

Further details about the HSC pension arrangements can be found at the website <http://www.hscpensions.hscni.net>

Average Number of Persons Employed (Audited)

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

ACCOUNTABILITY REPORT

Table 13: Average Number of Persons Employed

	2024		2023
	Permanently employed	Other	Total
	No	No	No
Medical and dental	390	372	762
Nursing and midwifery	3,520	325	3,845
Professions allied to medicine	954	30	984
Ancillaries	785	128	913
Administrative and clerical	1,746	106	1,852
Ambulance staff	0	0	0
Works	161	4	165
Other professional and technical	672	14	686
Social Services	2,349	68	2,417
Other	0	0	0
Less average staff number relating to capitalised staff costs	(32)	0	(32)
Total average number of person employed	10,545	1,047	11,592
Of Which:			
Core Department	(73)	0	(73)
Total net average number of person employed	10,472	1,047	11,666

Of which:

Northern HSC Trust

Charitable Trust Fund (re-charged)

2024 Composition

11,518

1

11,519

Trust Management Costs

	2024	2023
	£000s	£000s
Trust Management Costs	39,218	39,350
Income:		
RRL	1,107,644	997,709
Income per Note 4	74,551	65,472
Total Income	1,182,195	1,063,181
% of total income	3.32%	3.70%

The management costs have been prepared on a consistent basis from previous years and have been based on the appropriate elements contained in the circular HSS (THR) 2/99.

Staff Redeployed

Unlike the previous two financial years, there were no redeployment initiatives during 2023/24.

Staff Turnover

The table below provides an analysis of staff turnover in the period, being defined as the number of leavers over the average number of staff in the period:-

ACCOUNTABILITY REPORT

Table 14: Staff Turnover

Contract Type	2023/24		2022/23	
	No of Leavers	%	No of Leavers	%
Permanent	1,002	8.7	925	7.77
Temporary	151	13.1	176	27.85
	1,153	8.97	1,101	8.78

Staff Engagement

The Trust achieved Investors in People (IIP) Silver status in January 2023. This outcome reflected engagement from over 2500 Trust staff with the various phases of the reaccreditation process. Feedback shared in the Trust's Outcome Report helped shape the Trust's People and Culture Plan 2023 to 2026 which was launched in May 2023.

Human Resource Policies

Information on key Human Resource policies can be found on page 53.

Retirements Due to Ill-Health

During 2023/24 there were 48 (2022/23: 19) early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £418k (£122k in 2022/23). These costs are borne by the HSC Pension Scheme.

ACCOUNTABILITY REPORT

Reporting of Early retirement and Other Compensation Scheme – Exit Packages (Audited)

Table 15: Early Retirement – Exit Packages

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band	
	2024	2023	2024	2023	2024	2023
<£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
Total number of exit packages by type	0	0	0	0	0	0
	£000s	£000s	£000s	£000s	£000s	£000s
Total resource cost	0	0	0	0	0	0

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

Compensation packages payable to a former senior manager - £nil (2022/23 £nil).

Amounts payable to third parties for the service of a senior manager – £nil (2022/23 £nil).

Staff Composition by Gender

The following table provides an analysis of the number of employed staff as at 31 March 2024 by gender:-

ACCOUNTABILITY REPORT

Table 16: Staff Composition by Gender

	Directors*		Non-Executive Directors		Senior Staff**		Other Staff		Trust Total	
	No	As %	No	As %	No	As %	No	As %	No	As %
Female	7	58	4	50	29	71	10,753	86	10,793	86
Male	5	42	4	50	12	29	1,834	14	1,855	14
Total	12		8		41		12,587		12,648	

*Executive Team and Divisional Directors

**Senior staff are considered to be those operating at Assistant Director level

Staff Absence

The Trust was set a target of 7.3% by the DoH for staff absence. The Trust absence for 2023/24 was 8.12%, excluding Homecare staff.

Off Payroll Engagements

The Trust did not have any off-payroll engagements in 2023/24 that were in excess of £245 per day and/or that lasted longer than six months.

Consultancy

Expenditure on Consultancy in 2023/24 was £nil (2022/23 £nil).

Contingent Labour

Expenditure on temporary (agency) staff in 2023/24 was £76.7m, £40k of which was capitalised (2022/23 £80.1m of which £56k of which was capitalised).

78% (2022/23 77%) of the costs incurred were in respect of nursing, midwifery medical and dental support staff. Agency staff are engaged to cover temporary placements that may arise due to staff vacancies, maternity or sick leave and to over issues of acuity or demand pressures, e.g., seasonal pressure.

ACCOUNTABILITY REPORT

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

Financial Resources

The Trust managed revenue expenditure of £1,190m in 2023/24, £7.0m of which related to COVID-19.

The Trust employed an average of 11,519 staff serving a population of approximately 470,000 residents and manages a wide and geographically dispersed estate at a value of £450m.

The Trust continues to experience cost pressures particularly in relation to: unscheduled care, ED activity growth; children's services; mental health and disability services; pay and price inflation as well as demographic growth linked to an increasing elderly population and inflationary pressures, most significantly in energy.

The requirement for a Trust Delivery Plan continued to be stepped down for 2023/24. The Trust developed a Financial Plan during the year, submitting a draft for response to SPPG in January 2023 and a final submission on the 30 June 2023. This response included a Savings Plan towards the Trust savings target of £29.4m. These savings were a mix of recurrent and one-off cost containment measures and non-recurrent slippage on new investments.

While the Trust achieved financial balance in 2023/24, this outcome was attributable in part to a significant level of non-recurrent measures within the Trust and also deficit funding from SPPG and DoH. The Trust, therefore, begins 2024/25 with a funding gap, potential new demand pressures and a requirement to achieve savings which it continues to review with Commissioners and DoH to formalise into a 2024/25 Financial Plan. Indications are that 2024/25 COVID-19 funding will continue to be restricted to key areas and is expected to be at a reduced level against 2023/24 and that costs that continue should only be in response to the most recent guidance.

Financial Targets

The Trust has continued to improve the safety and responsiveness of services for its patients and clients and was still able to achieve its statutory financial targets, as outlined below:

- Breakeven on income and expenditure; and
- Maintain capital expenditure within the agreed Capital Resource Limit.

The above achievements have been delivered through a combination of sound financial governance, control and management and the ongoing efforts of staff.

Financial Governance

The Trust has continued to maintain sound systems of internal financial control which are designed to safeguard public funds and assets. The same high degree of security is maintained over the patients' and residents' monies and CTFs administered by the Trust.

ACCOUNTABILITY REPORT

The internal control framework relies on a combination of robust internal governance structures, policies and procedures, control checks and balances, self-assessments and independent reviews. The Chief Executive's assurances in respect of this area are set out in the Governance Statement within this report.

In terms of financial management and control across the Trust, a detailed financial plan is prepared and approved by the Trust Board at the beginning of each financial year and budgets are allocated to Directorates. Financial performance is monitored and reviewed through detailed financial reporting to Directors and budget managers on a monthly basis. This is supported by a programme of regular Accountability meetings with Directorates and Divisions during which financial performance forms a significant part of the agenda. An aggregate summary of the financial position to date and forecast year end position is presented by the Director of Finance to Trust Board each month with supporting narrative to ensure a clear understanding of underlying issues and trends.

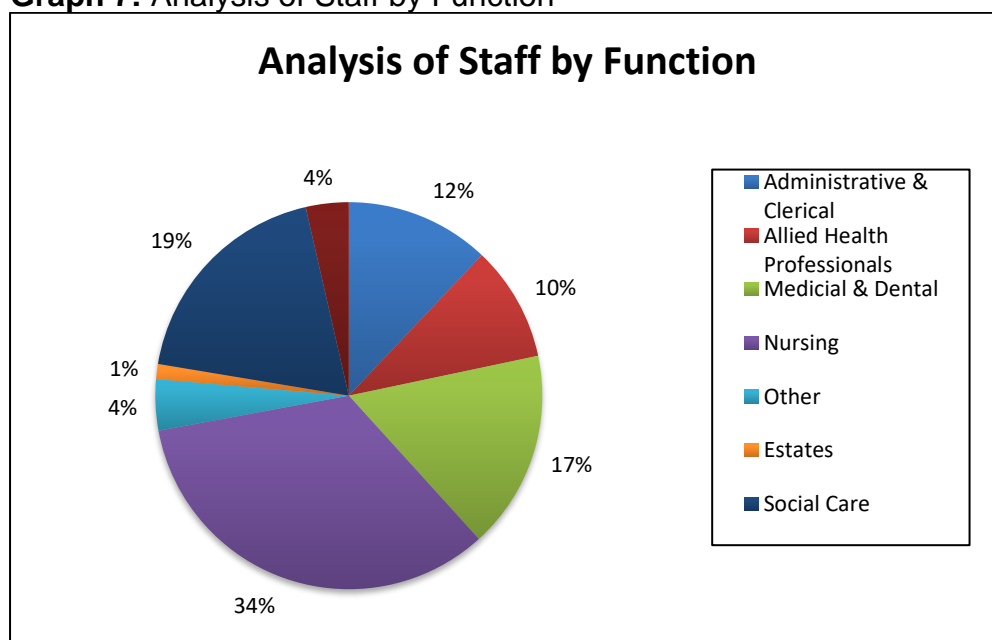
Income and Expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2023/24.

The largest cost incurred by the Trust is staff salaries, representing over 54% (£705m) of total expenditure covering a range of staff groups such as nursing, medical, diagnostic, social services and allied health professionals.

The chart below shows the percentage of payroll spend (£705m) for the professional staff groups with the largest spend residing in the nursing category.

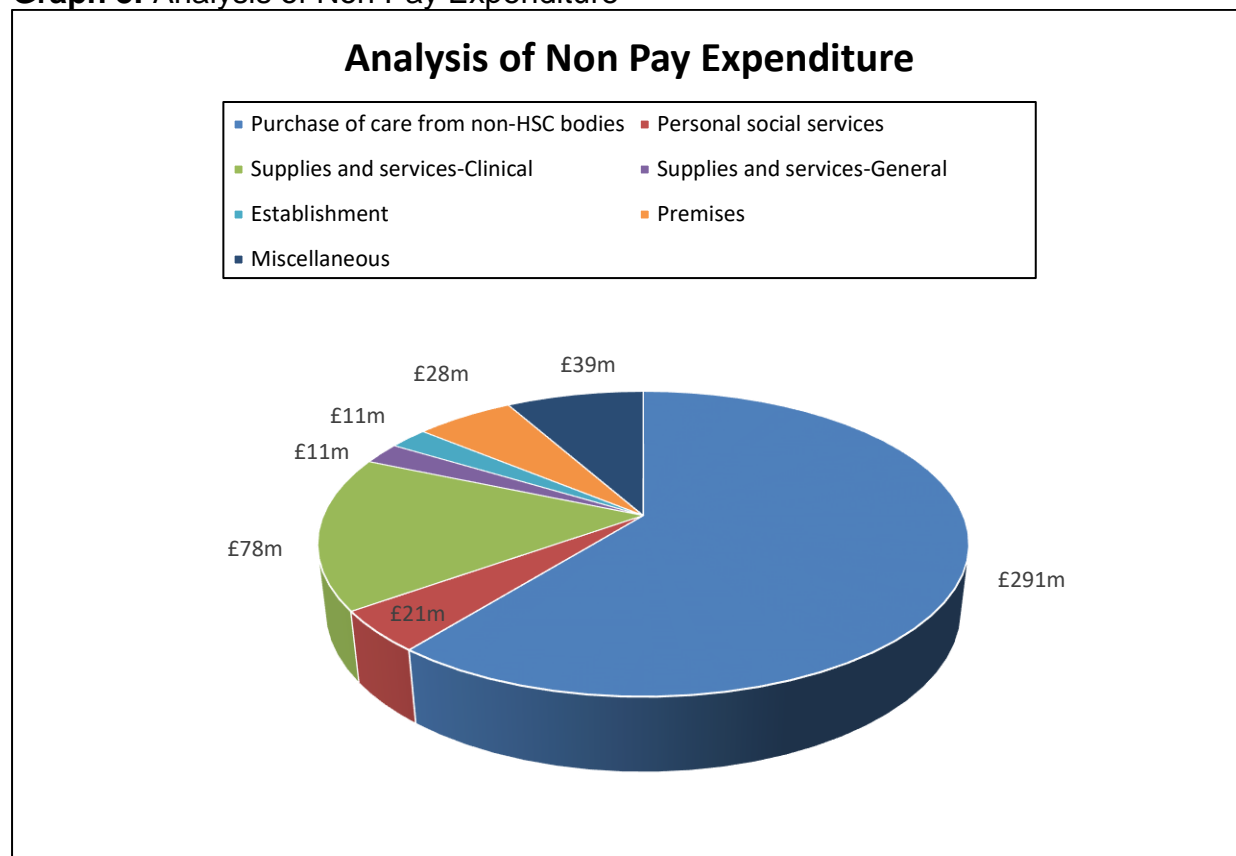
Graph 7: Analysis of Staff by Function



The Trust incurred £479m of non pay expenditure (operating expenses excluding staff costs) during 2023/24 and the chart below provides an analysis of this.

ACCOUNTABILITY REPORT

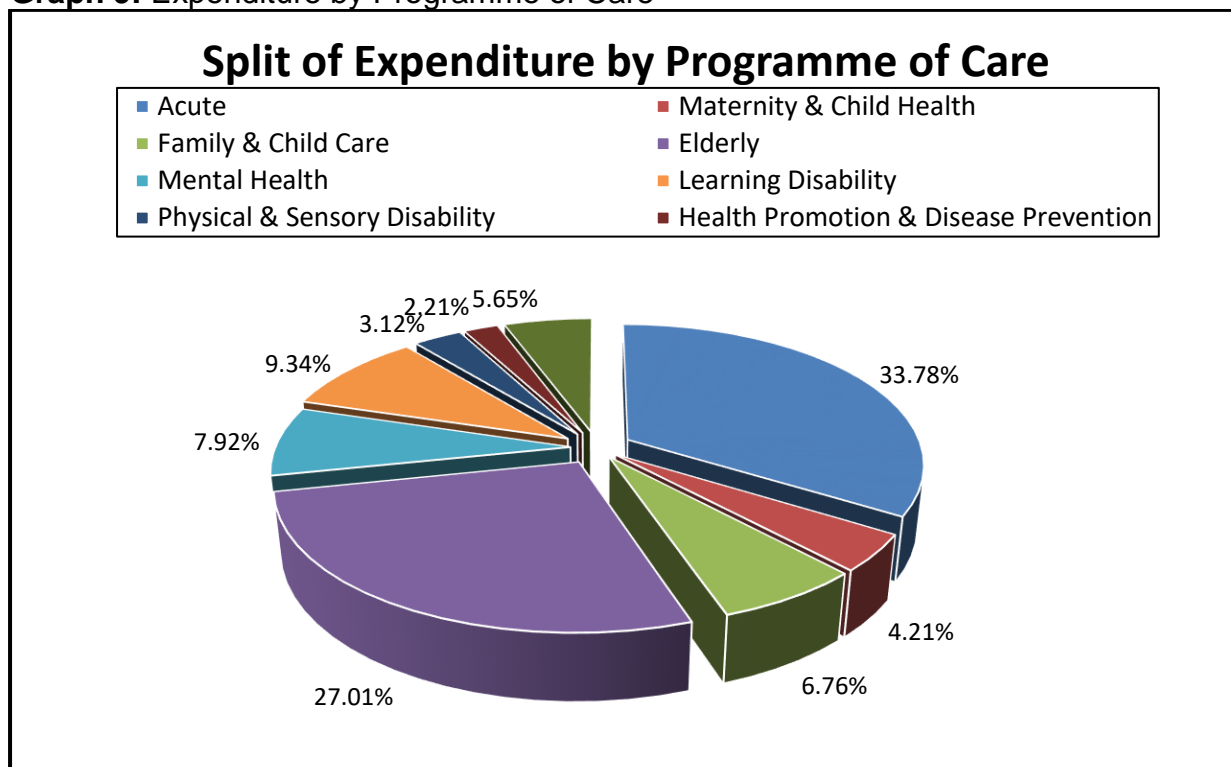
Graph 8: Analysis of Non Pay Expenditure



In 2023/24 the Trust provided services for a range of programmes of care as detailed in the graph below (most recent source Trust Financial Returns).

ACCOUNTABILITY REPORT

Graph 9: Expenditure by Programme of Care



Income

The majority of income, 99%, comes from DoH, through SPPG and the Public Health Agency. The Trust also receives income for medical education from NI Medical and Dental Training Agency (NIMDTA).

The income received by the Trust is used to deliver health and social care services for the population of the Trust region which covers 1,733 square miles spanning four council areas (Antrim and Newtownabbey District, Causeway Coast and Glens District, Mid and East Antrim District and Mid Ulster District) making it the largest geographical Trust in NI.

Fees and Charges (Audited)

The Trust does not have material income generated from fees and charges.

Remote Contingent Liabilities (Audited)

The Trust has no remote contingent liabilities that I am aware of (2022/23 £nil).

Capital Development Programme

For the 2023/24 financial year the Trust managed gross capital expenditure to the value of £33.7m to deliver capital projects.

We are delighted to say that the following schemes progressed during 2023/24, with a minor surplus against the Capital Resource budget of £1k.

ACCOUNTABILITY REPORT

Table 17: Capital Schemes

Capital Scheme	Expenditure 2023/24 £m	Total Value of Project £m
Mental Health Inpatient Facility	2.40	88.21
Inpatient Beds Antrim Hospital	5.60	23.30
Medical Devices	3.90	3.90
ICT	2.80	2.80
Vehicle Replacement	0.42	0.43
Trustwide Asbestos Removal	0.21	0.21
Implementation of Rapid Diagnosis Centre (WAH site)	2.40	4.00
Encompass	1.50	1.50
Causeway Hospital Photovoltaics (PV) Scheme	1.50	1.50
Mid Ulster Photovolataic (PV) Modules	0.13	0.13

Net capital expenditure of £33.7m included general capital spend of £22.2m which was spent on capital estate's schemes, medical devices and vehicles. There was a further £3m spent on backlog maintenance. The Trust continued the capital works on the new Mental Health Inpatient Facility with an in year spend of £2.4m. Spend on the Trust's ICT infrastructure totalled £2.8m. The remaining spend of £3.3m was on Task and Finish and Invest to Save projects.

Charitable Trust Funds

CTF management and activity, including expenditure and income, is an integral part of the successful operation of the Trust. The Trustees (The Trust Board) work diligently to ensure that these funds are put to the most appropriate and effective use for the benefit of patients, residents and clients using Trust services as intended by the donors in the:

- provision of comforts;
- purchase of equipment and services; and
- research into any aspect of the work of the Trust.

During the year these funds supported initiatives as wide as the provision of a greenhouse to enable service users to participate in horticulture activity at a day centre to the purchase of diabetes products for children to ensure insulin pump devices do not become disconnected or fall off, reducing anxiety and concern, etc.

CTFs are managed under the same exacting governance arrangements and controls as public funds.

ACCOUNTABILITY REPORT

In 2023/24, CTF income amounted to £893k and expenditure was £1,690k including £7k notional audit fee. Total fund balances as at 31 March 2024 amounted to £8,553k.

Investments showed an unrealised gain of £487k on their share valuation at 31 March 2024.

The annual accounts are prepared on a consolidated basis including both public and CTF transactions.

There is also a separate CTF Annual Trustees Report and Annual Accounts available for 2023/24. This is subject to audit.

Losses and Special Payments (Audited)

Losses and Special Payments require specific approvals with delegated limits for approval set by DoH. Losses over a particular threshold require approval by the DoH.

Table 18: Losses and Special Payments

Losses Statement	2023/24	2022/23
Total Number of Losses	211	252
Total Value of Losses (£000)	435	518

Individual Losses over £300,000	2023/24	2022/23
	£000	£000
Cash Losses	0	0
Administrative Write Offs	0	0
Fruitless Payments	0	0
Store Losses	0	0

Special Payments	2023/24	2022/23
Total Number of Special Payments	106	103
Total Value of Special Payments (£000)	13,041	11,741

ACCOUNTABILITY REPORT

Individual Special Payments over £300,000	2023/24	2022/23 (Re-stated**)
	£000	£000
Compensation Payments:		
- Clinical Negligence (3 cases*/3 payments)	4,974	4,389
- Public Liability	0	0
- Employers Liability	0	0
- Other	0	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0
Total Special Payments	4,974	4,389

*Details of these cases are not being disclosed as this would conflict with a legal obligation arising as a result of the Data Protection Act 2018

** Threshold for declaration has increased to £300k from £250k, therefore, data for 2022/23 has been re-stated to illustrate comparable values

Other Payments

There were no other payments made during the year.

Regularity Statement (Audited)

The Trust's financial and governance framework incorporates the Trust's Management Statement and Financial Memorandum with DoH, DoH circulars, the Trust's Standing Orders and Scheme of Reservation and Delegation, Standing Financial Instructions and financial procedures, processes and controls. These are designed to endeavour to ensure that the expenditure and income, reported for the year ended 31 March 2024, has been applied to the purposes intended by the NI Assembly and that transactions conform to the authorities which govern them.

The Trust maintains a Register of Interests and a Gifts and Hospitality Register, against which decisions on acceptance are made in line with Policy.

Further details on expenditure trends, risks and long term expenditure plans are set out within the Governance Statement and Performance Report.



Jennifer Welsh – Accounting Officer

27 June 2024

NORTHERN HEALTH AND SOCIAL CARE TRUST – PUBLIC FUNDS

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Health and Social Care Trust for the year ended 31 March 2024 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of Northern Health and Social Care Trust's affairs as at 31 March 2024 and of the group's and the Northern Health and Social Care Trust's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of Northern Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Northern Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

Other Information

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of the audit:

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

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Health and Social Care Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Trust and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Trust and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Northern Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on Northern Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



*Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU
3 July 2024*

**ANNUAL ACCOUNTS 2023/24 – FINANCIAL
STATEMENTS AND NOTES TO THE ACCOUNTS**

FINANCIAL STATEMENTS

Introduction

The financial statements and notes to the accounts of the Trust for 2023/24 are included on pages 130 to 176.

The Patients and Residents Monies Accounts for 2023/24 are included on pages 181 to 182.

Charitable Trust Fund Accounts for 2023/24 are issued separately however they are consolidated within the public fund accounts to meet the requirements of the relevant consolidation accounting policy.

FINANCIAL STATEMENTS

NORTHERN HSC TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

FOREWORD

These accounts for the year ended 31 March 2024 have been prepared in accordance with Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by DoH.

FINANCIAL STATEMENTS

NORTHERN HSC TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

CERTIFICATES OF THE 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 130 to 176) which I am required to prepare on behalf of the Northern HSC Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Northern HSC Trust and with the accounting standards and policies for HSC bodies approved by the DoH.



..... Director of Finance
27 June 2024

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 130 to 176) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



..... Chair
27 June 2024



..... Chief Executive
27 June 2024

FINANCIAL STATEMENTS

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

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

	NOTE	Trust	2024 £000s CTF	Consolidated	Trust	2023 £000s CTF	Consolidated
Income							
Revenue from contracts with customers	4.1	68,837	0	68,837	60,138	0	60,138
Other operating income*	4.2	5,714	637	6,351	5,125	643	5,768
Total operating income		74,551	637	75,188	65,263	643	65,906
Expenditure							
Staff costs		(705,220)	(49)	(705,269)	(621,098)	(50)	(621,148)
Purchase of goods and services	3	(403,321)	0	(403,321)	(366,317)	0	(366,317)
Depreciation, amortisation and impairment charges	3	(34,367)	0	(34,367)	(30,039)	0	(30,039)
Provision expense	3	(47,672)	0	(47,672)	(13,242)	0	(13,242)
Other expenditures	3	(73,634)	(1,634)	(75,268)	(75,947)	(1,251)	(77,198)
Total operating expenditure		(1,264,214)	(1,683)	(1,265,897)	(1,106,643)	(1,301)	(1,107,944)
Net operating expenditure		(1,189,663)	(1,046)	(1,190,709)	(1,041,380)	(658)	(1,042,038)
Finance income	4.2	0	256	256	0	171	171
Finance expense	3	0	0	0	(19)	0	(19)
Net expenditure for the year		(1,189,663)	(790)	(1,190,453)	(1,041,399)	(487)	(1,041,886)
Adjustment to net expenditure for non cash items	22.1	82,078	0	82,078	43,779	0	43,779
Net expenditure funded from RRL		(1,107,585)	(790)	(1,108,375)	(997,620)	(487)	(998,107)
Revenue Resource Limit (RRL)	22.1	1,107,644	0	1,107,644	997,709	0	997,709
Add back charitable trust fund net expenditure*		0	790	790	0	487	487
Surplus / (Deficit) against RRL		59	0	59	89	0	89

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	Trust	2024 £000s CTF	Consolidated	Trust	2023 £000s CTF	Consolidated
Items that will not be reclassified to net							
Net gain/(loss) on revaluation of property, plant and equipment	5.1 /5.2 /9	11,848	0	11,848	30,119	0	30,119
Net gain/(loss) on revaluation of intangibles	6.1 /6.2 /9	0	0	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	487	487	0	(267)	(267)
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March		(1,177,815)	(303)	(1,178,118)	(1,011,280)	(754)	(1,012,034)

The notes on pages 134 to 176 form part of these accounts.

* All donated funds have been used by Northern Health and Social Care Trust as intended by the benefactor. It is for the Charitable Trust Fund Committee within the Trust to manage the internal disbursements. The committee 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.

FINANCIAL STATEMENTS

Consolidated Statement of Financial Position as at 31 March 2024

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

		2024		2023	
	NOTE	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	521,136	521,136	507,995	507,995
Intangible assets	6.1/6.2	6,461	6,461	8,249	8,249
Financial assets	8	0	7,609	0	7,257
Total Non Current Assets		527,597	535,206	516,244	523,501
Current Assets					
Assets classified as held for sale	10	2	2	410	410
Inventories	11	4,571	4,571	5,371	5,371
Trade and other receivables	13	25,978	25,992	27,667	27,746
Other current assets	13	4,122	4,155	4,752	4,773
Cash and cash equivalents	12	4,533	5,446	3,827	5,328
Total Current Assets		39,206	40,166	42,027	43,628
Total Assets		566,803	575,372	558,271	567,129
Current Liabilities					
Trade and other payables	14	(187,561)	(187,577)	(143,880)	(143,882)
Other liabilities	14	(644)	(644)	(730)	(730)
Provisions	15	(37,073)	(37,073)	(28,187)	(28,187)
Total Current Liabilities		(225,278)	(225,294)	(172,797)	(172,799)
Total assets less current liabilities		341,525	350,078	385,474	394,330
Non Current Liabilities					
Other payables >1 yr	14	(1,300)	(1,300)	(1,059)	(1,059)
Provisions	15	(109,643)	(109,643)	(78,958)	(78,958)
Total Non Current Liabilities		(110,943)	(110,943)	(80,017)	(80,017)
Total assets less total liabilities		230,582	239,135	305,457	314,313
Taxpayers' Equity and other reserves					
Revaluation reserve		216,327	216,327	204,798	204,798
SoCNE reserve		14,255	14,255	100,659	100,659
Other reserves - charitable fund		0	8,553	0	8,856
Total equity		230,582	239,135	305,457	314,313

The financial statements on pages 130 to 133 were approved by the Board on DATE and were signed on its behalf by;

The notes on pages 134 to 176 form part of these accounts.

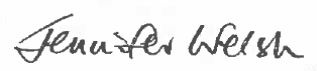
Signed



(Chair)

27 June 2024

Signed



(Chief Executive)

27 June 2024

FINANCIAL STATEMENTS

Consolidated Statement of Cash Flows for the year ended 31 March 2024

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

	NOTE	2024 £000s	2023 £000s
Cash flows from operating activities			
Net surplus after interest/Net operating expenditure		(1,190,709)	(1,042,057)
Adjustments for non cash transactions		81,944	42,952
(Increase)/decrease in trade and other receivables		2,372	(5,467)
(Increase)/decrease in inventories		800	125
Increase/(decrease) in trade payables		43,850	2,223
<i>Less movements in payables relating to items not passing through the Net Expenditure Account</i>			
Movements in payables relating to the purchase of property, plant and equipment		7,119	(9,387)
Movements in payables relating to the purchase of intangibles		(6)	460
Movements in payables relating to finance leases		(155)	(1,789)
Use of provisions	15	<u>(8,101)</u>	<u>(9,885)</u>
Net cash inflow/(outflow) from operating activities		(1,062,886)	(1,022,825)
Cash flows from investing activities			
(Purchase of property, plant & equipment)		(38,789)	(35,885)
(Purchase of intangible assets)		(1,938)	(1,907)
Proceeds of disposal of property, plant & equipment		212	227
Proceeds on disposal of assets held for resale		113	0
Proceeds from sale of investments		135	4,126
Purchase of investments		0	(2,500)
Other investing activities		<u>256</u>	<u>171</u>
Net cash outflow from investing activities		(40,011)	(35,768)
Cash flows from financing activities			
Grant in aid		1,102,860	1,058,805
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		<u>155</u>	<u>(214)</u>
Net financing		1,103,015	1,058,591
Net increase (decrease) in cash & cash equivalents in the period		118	(2)
Cash & cash equivalents at the beginning of the period	12	5,328	5,330
Cash & cash equivalents at the end of the period	12	5,446	5,328

The notes on pages 134 to 176 form part of these accounts.

FINANCIAL STATEMENTS

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

This statement shows the movement in the year on the different reserves held by Northern HSC Trust, analysed into the SoCNE Reserve (i.e. that reserve that reflects a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The SoCNE Reserve represents the total assets less liabilities of the Northern HSC Trust, to the extent that the total is not represented by

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2022		82,905	174,950	9,610	267,465
Changes in Taxpayers Equity 2022/23					
Grant from DoH		1,058,805	0	0	1,058,805
Other reserves movements including transfers		271	(271)	0	0
(Comprehensive Net Expenditure for the Year)		(1,041,399)	30,119	(754)	(1,012,034)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	77	0	0	77
Balance at 31 March 2023		100,659	204,798	8,856	314,313
Changes in Taxpayers Equity 2023/24					
Grant from DoH		1,102,860	0	0	1,102,860
Other reserves movements including transfers		319	(319)	0	0
(Comprehensive Net Expenditure for the year)		(1,189,663)	11,848	(303)	(1,178,118)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	80	0	0	80
Balance at 31 March 2024*		14,255	216,327	8,553	239,135

The notes on pages 134 to 176 form part of these accounts.

NOTES TO THE ACCOUNTS

STATEMENT OF ACCOUNTING POLICIES

1. Authority

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

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

1.1 Accounting Convention

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

1.2 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant and Machinery, Information Technology, Furniture and Fittings and Assets under Construction. This includes assets donated to the Trust.

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 entity;
- 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 less if so desired); or
- collectively, a number of items have a cost of at least £5,000 (or less if so desired) and individually have a cost of more than £1,000 (or less if so desired), where the assets are functionally interdependent, they had

FINANCIAL STATEMENTS

- 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, ward or unit, irrespective of their individual or collective cost.

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

Valuation

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

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

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

RICS, IFRS, IVS and HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS.

The last asset revaluation was carried out on 31 January 2020 by Land and Property Services (LPS) with the next review due by 31 January 2025.

Fair values are determined as follows:

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

Since the last revaluation exercise was undertaken, the risks to the client’s land and building portfolio as a result of ongoing global fiscal, economic and political factors have lessened significantly. The rate of inflation is falling and is predicted to hit the Bank of England’s target of 2% in early 2025 and interest rates would appear to have peaked for the foreseeable future. Whilst the cost of living crisis remains an issue predicted energy price reductions over the coming months should ease some of the pressure on household budgets and lead to more positive economic sentiment, injecting much needed confidence into markets. Currently most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, negating the need to declare Material Uncertainty and an

improving economic outlook will help to sustain this position. The DoH is required to undertake a full revaluation of its asset portfolio in 2025 so an earlier requirement is no longer necessary.

Modern Equivalent Asset

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

Assets Under Construction

Assets classified as “under construction” are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

Short Life Assets

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

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

1.3 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

FINANCIAL STATEMENTS

intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset.

Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used:

Asset Type	Asset Life
Freehold Buildings	25 – 80 years
Leasehold property	Remaining period of lease
IT assets	4 - 5 years
Intangible assets	4 - 5 years
Other Equipment	3 – 15 years

1.4 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.

1.5 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 off and charged to operating expenses.

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

1.6 Intangible Assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible Assets under Construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example, application software is capitalised as an intangible non-current asset. 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, (or less if so desired) 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 (or less if so desired) each and the group is at least £5,000 in value.

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

Intangible assets acquired separately are initially recognised at fair value.

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

1.7 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

FINANCIAL STATEMENTS

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 through appropriate marketing at a reasonable price 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.

1.8 Inventories

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

1.9 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with Trust activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the five essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of the Trust and is recognised on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

FINANCIAL STATEMENTS

Grant in Aid

Funding received from other entities, including DoH and SPPG, are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

1.10 Investments

The Trust does not have any investments.

CTF investments have been consolidated. These Investment Fixed Assets are shown at market value as at the Statement of Financial Position date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Quoted stocks and shares are included in the Statement of Financial Position at mid-market price excluding dividend.

Other investment fixed assets are included at the Trustees' best estimate of market value.

1.11 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.

1.12 Leases

Under IFRS16 leased assets which the Trust has use/control over and which it does not necessarily legally own are to be recognised as a 'Right Of Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below DoH's threshold limit which is currently £5,000.

Short Term Leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short term leases and neither should the underlying asset be capitalised. Lease agreements which contain a purchase option cannot qualify as short term. Examples of short term leases are software leases, specialised equipment, hire cars and some property leases.

Low Value Assets

An asset is considered 'low value' if its value, when new, is less than the capitalisation threshold. The application of the exemption is dependent on considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new. Examples of low value assets are tablet and personal computers, small items of office furniture and telephones.

Separating Lease and Service Components

Some contracts may contain both a lease element and a service element. DoH bodies can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help DoH bodies where it is time consuming or difficult to separate these components.

The Trust as Lessee

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in calculating the Arm's Length Body (ALB) surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayers equity. After transition the difference is recognised as income in accordance with IAS 20.

Subsequent Measurement

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by;

FINANCIAL STATEMENTS

- increasing the carrying amount to reflect interest;
- reducing the carrying amount to reflect lease payments made; and
- re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- a change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is as for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

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

The Trust will classify subleases as follows:

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the ROU asset arising from the head lease, rather than with reference to the underlying asset.

1.13 Private Finance Initiative (PFI) Transactions

The Trust has had no PFI transactions during the year.

FINANCIAL STATEMENTS

1.14 Financial Instruments

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

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

Financial Assets

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

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

Financial assets are classified into the following categories:

- financial assets at fair value through the Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets;
- loans and receivables.

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

Financial Liabilities

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

Financial liabilities are initially recognised at fair value.

Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking

FINANCIAL STATEMENTS

its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size, therefore the Trust is not exposed to the degree of financial risk faced by business entities.

The Trust has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trust 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. There is, therefore, 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, there is low exposure to significant liquidity risks.

1.15 Provisions

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

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the relevant rates provided by HM Treasury.

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.

1.16 Contingencies

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

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

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

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

1.17 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 that has been earned at the year end. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using the Trust's current WTE staff numbers and actual costs applied to the assessed average untaken leave balance determined from the results of a full analytical review and survey to ascertain leave balances as at 31 March 2024.

Retirement Benefit Costs

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

FINANCIAL STATEMENTS

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be 4 years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2023/24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

1.18 Reserves

Statement of Comprehensive Net Expenditure Reserve

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

Revaluation Reserve

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

1.19 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.

1.20 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 21 to the accounts.

1.21 Government Grants

The Trust had no Government Grants.

1.22 Losses and Special Payments

Losses and special payments are items that the 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.

FINANCIAL STATEMENTS

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 the Trust not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). The note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

1.23 Charitable Trust Account Consolidation

HSC Trusts are required to consolidate the accounts of controlled charitable organisations and funds held on trust into their financial statements. As a result the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by 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 the Trust as intended by the benefactor. It is for the Charitable Trust Fund Advisory Committee within the Trust to manage the internal disbursements. The Committee 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.

1.24 Accounting Standards that have been Issued but have not yet been adopted

The IASB have issued the following new standards but which are either not yet effective or adopted. Under IAS8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

IFRS17 Insurance Contracts:

IFRS17 replaces the previous standard on insurance contracts, IFRS4. The standard will be adapted for the central government context and updates made to the 2024/25 FReM, with an implementation date of 1 April 2025 (with limited options for early adoption). Application guidance has been published and is available at <https://www.gov.uk/government/publications/government-financial-reporting-manual-application-guidance>

FINANCIAL STATEMENTS

Management currently assess that there will be minimal impact on application to the Trust's consolidated financial statements.

1.25 Impact of Implementation of ESA 2010 on Research and Development Expenditure

Following the introduction of the 2010 European System of Accounts (ESA10), there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure. In order to reflect this new treatment, the change was implemented from 2016/17.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

ANALYSIS of NET EXPENDITURE by SEGMENT

NOTE 2

The Trust is managed by way of a directorate structure, each led by a Director, providing an integrated healthcare service for the resident population. The Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which coordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts.

Directorate	Staff Costs £000s	2024 Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	2023 Other Expenditure £000s	Total Expenditure £000s
Community Care	104,070	141,242	245,312	101,815	119,941	221,756
Surgical & Clinical Services	126,997	40,735	167,732	121,690	35,915	157,605
Medicine & Emergency Medicine	115,181	22,657	137,838	101,738	20,024	121,762
Medical Directorate	17,787	3,055	20,842	15,909	3,019	18,928
Children and Young People	59,423	33,092	92,515	56,245	30,100	86,345
Mental Health, Learning Disability & Community Wellbeing	94,592	155,881	250,473	92,579	137,075	229,654
Nursing, Paediatrics, Women's Services and Corporate Support*	88,076	16,826	104,902	87,530	14,565	102,095
Other Trust Directorates	99,094	63,521	162,615	43,592	81,776	125,368
Expenditure for Reportable Segments net of Non Cash Expenditure*	705,220	477,009	1,182,229	621,098	442,415	1,063,513
Non Cash Expenditure			81,985			43,149
Total Expenditure per Net Expenditure Account			1,264,214			1,106,662
Income Note 4			74,551			65,263
Net Expenditure			1,189,663			1,041,399
Adjust to net expenditure per Note 22.1			(82,078)			(43,779)
Net expenditure funded from RRL			1,107,585			997,620
Revenue Resource Limit			1,107,644			997,709
Surplus / (Deficit) against RRL			59			89

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 2 (continued)

Costs are allocated to each of the individual Directorates based on similarity of the nature of service provided. Management accounts are also prepared by Directorates to aid decision making by the Board, which include key performance indicators such as:

- RRL budget forecast and breakeven targets;
- deliverables within funding programmes such as demography, Transformation and new service development;
- funded staffing levels;
- agency, bank and overtime staff costs;
- R&D targets; and
- SLAs for independent sector domiciliary care and private homes.

Community Care

- Integrated Community Teams including Eldercare and Physical Disability Social Work, District Nursing, Occupational Therapy and Treatment Rooms to GP Practices;
- Eldercare and Physical Disability Nursing Home, Residential Homes, Supported Living, Domiciliary, Respite and Day Care Services;
- Specialist and Community Palliative Care services;
- Community Beds including rehabilitation and step up/down; and
- AHP and Specialist Services including Podiatry, Specialist OT, Acute OT, Recovery and Re-ablement services, Continence and Hospital Diversion.

Surgical and Clinical Services

- General and Breast Surgery (including in-patient, days and endoscopy);
- Theatre and Anaesthetics;
- Gastroenterology, ENT and Audiology;
- Cancer and OPD Services;
- Dental services (including Community);
- Diagnostics and AHPs (including Pathology, Radiology and Physiotherapy); and
- Administrative support to all Acute Divisions.

Medicine and Emergency Medicine

- Emergency and Urgent Assessment pathways of care;
- Acute Medicine (including Hospital Social Work);
- Alternatives to admission and Ambulatory pathways (including Care of Elderly Stroke and Rehabilitation); and
- In Hospital Specialist Medical pathways (including Rheumatology, Cardiology, Renal, Endocrine, Neurology, Cardiology, Frail Elderly, Diabetes and Dietetics).

Medical Directorate

- Medical Management and Education;
- Decontamination Services;
- Pharmacy Clinical, Dispensing and Procurement Services;

FINANCIAL STATEMENTS

- Regional Medicines Optimisation and Innovation Centre; and
- Governance including Clinical Audit, Complaints, Health and Safety and Risk Management.

Children and Young People

- Corporate Parenting including Adoption, Fostering, Family Support and Residential Services;
- Safeguarding and Family Support, Early Years Services and Disability Services including Respite;
- Early Intervention and CAMHS;
- Speech and Language Services to both Adults and Children;
- Other Services include Autism and Attention Deficit Hyperactivity Disorder (ADHD), Paediatric Occupational Therapy;
- Regional Sexual Assault and Referral Centre;
- Social Services and Training and Governance Unit; and
- Business and Governance support to Divisions.

Mental Health, Learning Disability and Community Wellbeing

- Acute Mental Health including Acute Learning Disability, Dementia and Addictions, Crisis Response Home Treatment and Mental Health Liaison to Antrim and Causeway Hospitals;
- Community Teams for Learning Disability, Adult Mental Health and Older People Mental Health including dementia service users;
- Specialist Services including Condition Management, Recovery College, Wellness, Wellbeing Hubs, OT, Forensic, Promote, Brain Injury, Personality Disorders and Eating Disorders services;
- Psychology Services including Learning Disability and Acute Health psychology;
- Community Health, Wellbeing and Planning; and
- Mental Health including Dementia and Learning Disability Nursing Homes, Residential Homes, Supported Living, Domiciliary Care, Respite, Adult Centre and Day Opportunity Services .

Nursing, Paediatrics, Women's Services and Corporate Support

- Includes all Corporate Support Services to Hospitals and Community facilities (Catering, Domestic Services, Laundry, Portering and Transport);
- Includes all Acute and Community Health Services to children and adolescents including Paediatric Wards, Neo Natal unit, provision of complex health care support to children in the community;
- Corporate Nursing Services including Infection Control, Tissue Viability, Patient Pathways, Workforce and Practice Development;
- Maternity and Women's Health including Community Midwifery Services;
- Specialist Services such as Family Planning and Sexual Health Services; and
- Health Visiting and School Nursing.

Other Trust Directorates

- Chief Executive's Office;
- Estate Services, Finance Directorate and Human Resources;
- Strategic Planning, Performance and ICT;

FINANCIAL STATEMENTS

- Northern Prototype/ICP initiative; and
- Research and Development.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 3 EXPENDITURE

	2024 £000s			2023 £000s		
Operating Expenses are as follows:-	Trust	CTF	Consolidated	Trust	CTF	Consolidated
Staff costs*:						
Wages and salaries	580,122	49	580,171	495,226	50	495,276
Social security costs	39,824	0	39,824	41,227	0	41,227
Other pension costs	85,274	0	85,274	84,645	0	84,645
Purchase of care from non-HSC bodies	290,870	0	290,870	251,870	0	251,870
Personal social services	21,445	0	21,445	19,265	0	19,265
Recharges from other HSC organisations	2,555	0	2,555	2,749	0	2,749
Supplies and services - Clinical	78,006	0	78,006	76,490	0	76,490
Supplies and services - General	10,820	0	10,820	12,778	0	12,778
Establishment	10,852	0	10,852	10,074	0	10,074
Transport	4,069	0	4,069	3,500	0	3,500
Premises	27,114	0	27,114	32,930	0	32,930
Bad debts	180	0	180	316	0	316
Rentals under operating leases	387	0	387	463	0	463
Interest charges under IFRS16	0	0	0	19	0	19
Research & development expenditure	83	0	83	48	0	48
BSO services	7,862	0	7,862	7,207	0	7,207
Training	2,069	0	2,069	2,057	0	2,057
Professional fees	3,186	0	3,186	2,093	0	2,093
Patients travelling expenses	59	0	59	65	0	65
Costs of exit packages not provided for	0	0	0	0	0	0
Elective care	10,022	0	10,022	13,130	0	13,130
Other charitable expenditure	0	1,634	1,634	0	1,251	1,251
Miscellaneous expenditure	7,430	0	7,430	7,361	0	7,361
Non cash items						
Depreciation	30,891	0	30,891	27,235	0	27,235
Amortisation	3,732	0	3,732	3,845	0	3,845
Impairments	(256)	0	(256)	(1,041)	0	(1,041)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(134)	0	(134)	(209)	0	(209)
Increase / Decrease in provisions (provision provided for in year less any release)	47,309	0	47,309	14,120	0	14,120
Cost of borrowing of provisions (unwinding of discount on provisions)	363	0	363	(878)	0	(878)
Auditors remuneration	80	7	87	77	7	84
Add back of notional charitable expenditure	0	(7)	(7)	0	(7)	(7)
Total	1,264,214	1,683	1,265,897	1,106,662	1,301	1,107,963

* Further detailed analysis of staff costs is located in the Staff Report on page 108 within the Accountability Report.
During the year the Trust purchased no non audit services from its external auditor (NIAO) and incurred no costs in respect of NFI.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 4 INCOME

4.1 Income from Contracts with Customers

	2024 £000s			2023 £000s		
	Trust	CTF	Consolidated	Trust	CTF	Consolidated
GB/Republic of Ireland Health Authorities	221	0	221	218	0	218
Non-HSC:- Private patients	24	0	24	11	0	11
Non-HSC:- Other	1,196	0	1,196	1,175	0	1,175
Clients contributions	62,114	0	62,114	54,258	0	54,258
Seconded staff	3,390	0	3,390	2,700	0	2,700
Other income from non-patient services	1,892	0	1,892	1,776	0	1,776
Total	68,837	0	68,837	60,138	0	60,138

4.2 Other Operating Income

	2024 £000s			2023 £000s		
	Trust	CTF	Consolidated	Trust	CTF	Consolidated
Other income from non-patient services	5,673	0	5,673	4,926	0	4,926
Donations / Government grant / Lottery funding for non current assets	41	0	41	199	0	199
Charitable income received by charitable trust fund	0	637	637	0	643	643
Investment income	0	256	256	0	171	171
Research and development	0	0	0	0	0	0
Research and development income released	0	0	0	0	0	0
Profit on disposal of land	0	0	0	0	0	0
Interest receivable	0	0	0	0	0	0
Total	5,714	893	6,607	5,125	814	5,939

TOTAL INCOME	74,551	893	75,444	65,263	814	66,077
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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.1 Trust and Consolidated Property, plant & equipment - year ended 31 March 2024

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2023	54,833	418,226	25,693	22,415	71,913	11,425	22,801	928	628,234
Indexation	0	11,846	717	0	1,576	58	0	7	14,204
Additions	0	11,344	1,175	9,728	5,505	575	3,270	73	31,670
Donations / Government grant / Lottery funding	0	0	0	0	41	0	0	0	41
Reclassifications	229	3,573	0	(3,573)	0	0	0	0	229
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	353	0	0	0	0	353
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	273	20	0	0	0	0	0	293
Disposals	0	0	0	0	(3,503)	(560)	(2,359)	0	(6,422)
At 31 March 2024	55,062	445,262	27,605	28,923	75,532	11,498	23,712	1,008	668,602

Depreciation

At 1 April 2023	0	52,490	3,289	0	45,573	6,608	11,840	439	120,239
Indexation	0	1,857	112	0	705	28	0	6	2,708
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	33	4	0	0	0	0	0	37
Disposals	0	0	0	0	(3,503)	(547)	(2,359)	0	(6,409)
Provided during the year	0	18,556	1,223	0	6,079	1,311	3,600	122	30,891
At 31 March 2024	0	72,936	4,628	0	48,854	7,400	13,081	567	147,466

Carrying Amount

At 31 March 2024	55,062	372,326	22,977	28,923	26,678	4,098	10,631	441	521,136
At 31 March 2023	54,833	365,736	22,404	22,415	26,340	4,817	10,961	489	507,995

Asset financing

Owned	55,062	370,914	22,286	28,923	26,678	4,098	10,631	441	519,033
Finance leased	0	1,412	691	0	0	0	0	0	2,103
Carrying Amount	55,062	372,326	22,977	28,923	26,678	4,098	10,631	441	521,136
At 31 March 2024									

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 £681k (2022/23 £688)

Details of the last full valuation of land and buildings are detailed in Note 1.2 to the accounts

The fair value of assets funded from the following sources during the year was:

	2024 £000s	2023 £000s
Donations (CTF)	41	21
Donations (Other)	0	170
Total	41	191

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.2 Trust and Consolidated Property, plant & equipment - year ended 31 March 2023

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2022	54,833	374,889	22,140	4,588	64,061	11,189	23,273	606	555,579
Indexation	0	29,884	1,796	0	3,370	374	0	2	35,426
Additions	0	12,380	1,589	17,827	7,707	1,213	4,220	336	45,272
Donations / Government grant / Lottery funding	0	170	0	0	21	0	0	0	191
Reclassifications	0	(116)	116	0	28	0	(28)	0	0
Transfers	0	0	0	0	(83)	0	0	0	(83)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	1,100	52	0	1	0	0	0	1,153
Disposals	0	(81)	0	0	(3,192)	(1,351)	(4,664)	(16)	(9,304)
At 31 March 2023	54,833	418,226	25,693	22,415	71,913	11,425	22,801	928	628,234
Depreciation									
At 1 April 2022	0	32,093	1,967	0	42,571	6,684	13,241	391	96,947
Indexation	0	3,543	215	0	1,392	156	0	1	5,307
Reclassifications	0	(9)	9	0	28	0	(28)	0	0
Transfers	0	0	0	0	(76)	0	0	0	(76)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	103	8	0	1	0	0	0	112
Disposals	0	(81)	0	0	(3,192)	(1,333)	(4,664)	(16)	(9,286)
Provided during the year	0	16,841	1,090	0	4,849	1,101	3,291	63	27,235
At 31 March 2023	0	52,490	3,289	0	45,573	6,608	11,840	439	120,239
Carrying Amount									
At 31 March 2023	54,833	365,736	22,404	22,415	26,340	4,817	10,961	489	507,995
At 1 April 2022	54,833	342,796	20,173	4,588	21,490	4,505	10,032	215	458,632
Asset financing									
Owned	54,833	365,736	22,404	22,415	26,340	4,817	10,961	489	507,995
Carrying Amount									
At 31 March 2023	54,833	365,736	22,404	22,415	26,340	4,817	10,961	489	507,995
Asset financing									
Owned	54,833	342,796	20,173	4,588	21,490	4,505	10,032	215	458,632
Carrying Amount									
At 1 April 2022	54,833	342,796	20,173	4,588	21,490	4,505	10,032	215	458,632
Carrying amount comprises:									
Northern HSC Trust at 31 March 2024	55,062	372,326	22,977	28,923	26,678	4,098	10,631	441	521,136
	55,062	372,326	22,977	28,923	26,678	4,098	10,631	441	521,136
Northern HSC Trust at 31 March 2023	54,833	365,736	22,404	22,415	26,340	4,817	10,961	489	507,995
	54,833	365,736	22,404	22,415	26,340	4,817	10,961	489	507,995
Northern HSC Trust at 31 March 2022	54,833	342,796	20,173	4,588	21,490	4,505	10,032	215	458,632
	54,833	342,796	20,173	4,588	21,490	4,505	10,032	215	458,632

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6.1 Trust and Consolidated Intangible assets - year ended 31 March 2024

Cost or Valuation

At 1 April 2023	27,834	27,834
Indexation	0	0
Additions	1,944	1,944
Donations / Government grant / Lottery funding	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	(4,778)	(4,778)

At 31 March 2024

Software Licenses £000s	Total £000s
27,834	27,834
0	0
1,944	1,944
0	0
0	0
0	0
0	0
0	0
0	0
(4,778)	(4,778)
25,000	25,000

Amortisation

At 1 April 2023	19,585	19,585
Indexation	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	(4,778)	(4,778)
Provided during the year	3,732	3,732

At 31 March 2024

19,585	19,585
0	0
0	0
0	0
0	0
0	0
0	0
(4,778)	(4,778)
3,732	3,732
18,539	18,539
6,461	6,461
8,249	8,249

Carrying Amount

At 31 March 2024

At 31 March 2023

Asset financing

Owned	6,461	6,461
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0

Carrying Amount

At 31 March 2024

6,461	6,461
0	0
0	0
6,461	6,461

Any fall in value through negative indexation or revaluation is shown as an impairment
The fair value of assets funded from the following sources during the year was:

	2024 £000s	2023 £000s
Donations (CTF)	41	8

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6.2 Trust and Consolidated Intangible assets - year ended 31 March 2023

Cost or Valuation

At 1 April 2022
Additions
Donations / Government grant / Lottery funding
Disposals

At 31 March 2023

Software Licenses £000s	Total £000s
27,923	27,923
1,447	1,447
8	8
(1,544)	(1,544)
27,834	27,834

Amortisation

At 1 April 2022
Disposals
Provided during the year

At 31 March 2023

17,284	17,284
(1,544)	(1,544)
3,845	3,845
19,585	19,585

Carrying Amount

At 31 March 2023

At 1 April 2022

8,249	8,249
10,639	10,639

Asset financing

Owned

8,249	8,249
8,249	8,249

Carrying Amount

At 31 March 2023

Asset financing

Owned

10,639	10,639
10,639	10,639

Carrying Amount

At 1 April 2022

Carrying amount comprises:

Northern HSC Trust at 31 March 2024	6,461	6,461
	6,461	6,461
Northern HSC Trust at 31 March 2023	8,249	8,249
	8,249	8,249
Northern HSC Trust at 31 March 2022	10,639	10,639
	10,639	10,639

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 7 FINANCIAL INSTRUMENTS

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

Please note that the investments shown below relate to Charitable Trust Funds.

	2024			2023		
	Non-Current Assets £000s	Assets £000s	Liabilities £000s	Non-Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	7,257	0	0	9,150	0	0
Additions	0	0	0	2,500	0	0
Disposals	(135)	0	0	(4,126)	0	0
Revaluations	487	0	0	(267)	0	0
Balance at 31 March	<u>7,609</u>	<u>0</u>	<u>0</u>	<u>7,257</u>	<u>0</u>	<u>0</u>
Trust	0	0	0	0	0	0
Charitable trust fund	7,609	0	0	7,257	0	0
	<u>7,609</u>	<u>0</u>	<u>0</u>	<u>7,257</u>	<u>0</u>	<u>0</u>

The only other financial instruments held by the Trust as at 31 March 2024 are trade receivables, cash and trade payables. Details of these can be seen in Notes 11 - 14 respectively. The situation also applied in 2023/24.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 8 INVESTMENTS AND LOANS

	2024		2023
	CTF	Total	Total
	£000s	£000s	£000s
Balance at 1 April	7,257	7,257	9,150
Additions	0	0	2,500
Disposals	(135)	(135)	(4,126)
Repayments and Redemptions	0	0	0
Interest Capitalised	0	0	0
Revaluations	487	487	(267)
Impairments	0	0	0
Balance at 31 March	<u>7,609</u>	<u>7,609</u>	<u>7,257</u>

The balance is represented by Fixed Assets of £7,609k (2022/23: £7,257) and Current Assets of £nil (2022/23: £nil)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 9 IMPAIRMENTS

	2024 Property, plant & equipment £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(256)	(256)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0
Total value of impairments for the period	(256)	(256)

	2023 Property, plant & equipment £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(1,041)	(1,041)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0
Total value of impairments for the period	(1,041)	(1,041)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

	Land	
	2024 £000s	2023 £000s
Opening Balance at 1 April	410	410
Transfers in*	0	0
Transfers out	(229)	0
(Disposals)	(179)	0
Revaluation / (Impairment)	0	0
Closing Balance at 31 March	<u>2</u>	<u>410</u>

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

The amount disclosed in 2023/24 refers to one land asset at the following site: MUH Laneway. This asset remains as held for sale at 31 March 2024.

NOTE 11 INVENTORIES

	2024 £000s		2023 £000s	
Classification	Trust	Consolidated	Trust	Consolidated
Pharmacy supplies	4,156	4,156	3,991	3,991
Building & engineering supplies	99	99	129	129
Laboratory materials	7	7	9	9
Heat, light and power	243	243	253	253
Other	66	66	989	989
Total	<u>4,571</u>	<u>4,571</u>	<u>5,371</u>	<u>5,371</u>

NOTE 12 CASH AND CASH EQUIVALENTS

	Trust	2024 £000s CTF	Consolidated	Trust	2023 £000s CTF	Consolidated
Balance at 1st April	3,827	1,501	5,328	4,912	418	5,330
Net change in cash and cash equivalents	706	(588)	118	(1,085)	1,083	(2)
Balance at 31st March	<u>4,533</u>	<u>913</u>	<u>5,446</u>	<u>3,827</u>	<u>1,501</u>	<u>5,328</u>

	2024			2023		
The following balances at 31 March were held at	Trust	£000s CTF	Consolidated	Trust	£000s CTF	Consolidated
Commercial banks and cash in hand	4,533	913	5,446	3,827	1,501	5,328
Balance at 31st March	<u>4,533</u>	<u>913</u>	<u>5,446</u>	<u>3,827</u>	<u>1,501</u>	<u>5,328</u>

NOTE 12.1 RECONCILIATION OF LIABILITIES ARISING FROM FINANCIAL ACTIVITIES

	2023 £000s	Opening Balance Adjustment £000s	Cash Flows £000s	Non Cash Changes £000s	2024 £000s
Lease Liabilities	1,789	0	(842)	997	1,944
Total liabilities from financing activities	<u>1,789</u>	<u>0</u>	<u>(842)</u>	<u>997</u>	<u>1,944</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2024 £000s			2023 £000s		
	Trust	CTF	Consolidated	Trust	CTF	Consolidated
Amounts falling due within one year						
Trade receivables	15,678	0	15,678	15,469	0	15,469
VAT receivable	7,195	0	7,195	9,667	0	9,667
Other receivables - not relating to fixed assets	3,105	14	3,119	2,531	79	2,610
Trade and other receivables	25,978	14	25,992	27,667	79	27,746
Prepayments	2,050	33	2,083	2,880	21	2,901
Accrued income	2,072	0	2,072	1,872	0	1,872
Contract assets	0	0	0	0	0	0
Other current assets	4,122	33	4,155	4,752	21	4,773
Intangible current assets	0	0	0	0	0	0
Amounts falling due after more than one year						
Trade and other receivables	0	0	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	25,978	14	25,992	27,667	79	27,746
TOTAL OTHER CURRENT ASSETS	4,122	33	4,155	4,752	21	4,773
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	30,100	47	30,147	32,419	100	32,519

The balances are net of a provision for bad debts of £2,266k (2022/23 £2,173k)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

14.1 Trade payables and other current liabilities

	2024 £000s			2023 £000s		
Amounts falling due within one year	Trust	CTF	Consolidated	Trust	CTF	Consolidated
Other taxation and social security	19,555	0	19,555	32,136	0	32,136
Trade capital payables - property, plant and equipment	9,060	0	9,060	12,037	0	12,037
Trade capital payables - intangibles	31	0	31	25	0	25
Trade revenue payables	29,196	0	29,196	34,167	0	34,167
Payroll payables	86,348	0	86,348	30,037	0	30,037
Clinical negligence payables	54	0	54	2,224	0	2,224
BSO payables	1,231	0	1,231	1,720	0	1,720
Other payables	69	16	85	64	2	66
Accruals	31,615	0	31,615	17,539	0	17,539
Accruals - relating to property, plant and equipment	8,420	0	8,420	12,562	0	12,562
Deferred income	1,982	0	1,982	1,369	0	1,369
Contract liabilities	0	0	0	0	0	0
Trade and other payables	187,561	16	187,577	143,880	2	143,882
Current part of lease liabilities	644	0	644	730	0	730
Other current liabilities	644	0	644	730	0	730
Carbon reduction commitment	0	0	0	0	0	0
Intangible current liabilities	0	0	0	0	0	0
Total payables falling due within one year	188,205	16	188,221	144,610	2	144,612
Amounts falling due after more than one year						
Finance leases	1,300	0	1,300	1,059	0	1,059
Total non current other payables	1,300	0	1,300	1,059	0	1,059
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	189,505	16	189,521	145,669	2	145,671

The Trust did not have any loans payable at either 31 March 2024 or 31 March 2023.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2024

	Clinical negligence £000s	Other £000s	2024 £000s
Balance at 1 April 2023	84,822	22,323	107,145
Provided in year	24,079	63,652	87,731
(Provisions not required written back)	(21,548)	(18,874)	(40,422)
(Provisions utilised in the year)	(7,315)	(786)	(8,101)
Cost of borrowing (unwinding of discount)	134	229	363
At 31 March 2024	80,172	66,544	146,716

Provisions have been made for 7 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law, Holiday Pay, Pay Modernisation and Senior Executive's pay.

The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice with Periodic Payment Order (PPO) calculations based on estimated life expectancy data provided by professional legal advisors. For Holiday Pay the Trust has estimated an appropriate level of provision on the basis of the duration of the claims and the application of a regionally agreed estimated payment percentage of the total expenditure incurred on affected allowances. Pay Modernisation and Senior Executive's pay

The total liability to be provided is estimated as £90.6m for NHSCT.

Clinical Negligence

Where a finding of clinical negligence has been made, the Trust has relied on professional legal advice to estimate an appropriate level of provision, for each individual case, with Periodic Payment Order (PPO) calculations based on estimated life expectancy data.

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, in order to take account of the return that can be earned from investment. The rate is currently -1.5% (with effect from 22 March 2022) set by the Government Actuary under the Damages Act 1996 as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022.

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently -1.5% as set (with effect from 22 March 2022) by the Government Actuary under the Damages Act 1996 as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022. Under the 1996 Act as amended, the Government Actuary must begin a review of the discount rate on 1 July 2024 and conclude the review within 90 days. Any new discount rate arising from the review would not come into effect until during the 2024/25 financial year.

Holiday Pay Liability

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for holiday pay shortfall can be taken back to 1998. The PSNI appealed the CoA judgement to the Supreme Court and the hearing concluded on 15 December 2022. A judgement was handed down on 4 October 2023 confirming claimants are able to bring their claims under the 'unlawful deductions' provisions of the Employment Rights (Northern Ireland) Order 1996 and can thus claim in respect of a series of deductions potentially going back as far as 1998. The Trust provision at 31 March 2024 reflects this time frame. HSC has retrospective and prospective liabilities arising from this outcome.

The HSC working group considering resolution of the liabilities has indicated that the final solution is likely to be a number of years away as it will require system change and, in the meantime, discussions are ongoing with trade unions in respect of an interim solution. In light of industrial action and the ongoing legal cases, there have been delays in Trade Unions discussions regarding settlement of the historic liability and the interim solution.

The Trust in calculating this provision has used the following estimates and assumptions: the provision has been estimated based on our knowledge of settlements of retrospective liabilities that have been made in other jurisdictions. The provision has been estimated back to 1998/99 based on the outcome of the Supreme Court judgement; defined wage types have been used to determine the provision using data from 2014/15 following the introduction of the current HRPTS system; a further estimate has been added for the impact of other potential contractual liabilities; for the years 1998/99 to 2013/14 an annual average has been calculated based on the defined wage types using the three years 2014/15 to 2016/17; this annual average has been adjusted for agreed pay agreements under Agenda for Change for changes in staffing; actual staff numbers are available from 2011/12 but not prior years; An assumption has been made on the annual changes in staff numbers from 1998/99 to 2010/11. The assumption being a 1% increase per annum, which has been applied to the annual average for each relevant year; the balance has then been subject to discounting to determine the net present value of the provision; and the provision does not include any late payment interest which may be required to be paid over to claimants.

The key areas of uncertainty include: The reliability of the data used; the terms of the settlement which is subject to negotiations and agreement with Trade Unions; the uptake rate for current or past employees; the extent of attrition in the workforce; delays in the time it will take to administer the payments, once agreed; and the extent to which interest will apply.

The overall impact has been to increase this provision from £18.5m in 2022/23 to £58.2m.

Pay Modernisation and Senior Executive Pay

A number of staff have challenged the banding of their job and the Trust has reflected any anticipated liability as a mix of accruals and provisions on the basis of actions and outcomes in-year in individual cases and their consequential impacts. Senior HSC Executives had raised a legal challenge to their pay arrangements and the additional potential costs were accrued at 31 March 2023.

Whilst the Trust maintains the accounting treatment applied to these cases in 2022/23 was appropriate given the information available at the time, this has been reviewed for 2023/24. In particular it has become clear that the issue of Senior Executive Pay will not now be resolved as swiftly as anticipated previously.

Given the level of uncertainty around the timing of some liabilities has increased, it is therefore deemed more appropriate to treat them as a provision under IAS 37 at 31 March 2024. The best estimate of the value of the liability is still considered to be in line with the principles set out in the original accounting treatment, with discounting to present value applied as appropriate.

Comprehensive Net Expenditure Account charges

	2024 £000s	2023 £'000
Arising during the year	87,731	47,884
Reversed unused	(40,422)	(33,764)
Cost of borrowing (unwinding of discount)	363	(878)
	47,672	13,242

Analysis of expected timing of discounted flows

	Clinical negligence £000s	Other £000s	2024 £000s
Not later than 1 year	30,952	6,121	37,073
Later than 1 year and not later than 5 years	10,432	58,871	69,303
Later than 5 years	38,788	1,552	40,340
At 31 March 2024	80,172	66,544	146,716

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2023

	Clinical negligence £000s	Other £000s	2023 £000s
Balance at 1 April 2022	98,591	5,198	103,789
Provided in year	29,336	18,548	47,884
(Provisions not required written back)	(33,380)	(384)	(33,764)
(Provisions utilised in the year)	(8,848)	(1,038)	(9,886)
Cost of borrowing (unwinding of discount)	(877)	(1)	(878)
At 31 March 2023	84,822	22,323	107,145

Provisions have been made for 4 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit and Employment Law. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice with PPO calculations based on estimated life expectancy data provided by professional legal advisors.

Analysis of expected timing of discounted flows

	Clinical negligence £000s	Other £000s	2023 £000s
Not later than 1 year	27,541	646	28,187
Later than 1 year and not later than 5 years	7,781	19,920	27,701
Later than 5 years	49,500	1,757	51,257
At 31 March 2023	84,822	22,323	107,145

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 16 CAPITAL AND OTHER COMMITMENTS

NOTE 16.1 Capital Commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements are:

	2024 £000s	2023 £000s
Property, plant & equipment	8,520	8,959
	8,520	8,959

NOTE 16.2 Other Financial Commitments

The Trust did not have any other financial commitments at either 31 March 2024 or 31 March 2023.

NOTE 17 LEASES

17.1 Quantitative disclosures around right of use assets

	2024		
	Buildings (excluding dwellings) £000s	Dwellings £000s	Total £000s
Right of Use Assets			
As at 1 April 2022	1,845	158	2,003
Additions	287	186	473
Depreciation	(568)	(120)	(688)
As at 31 March 2023	1,564	224	1,788
Additions	397	599	996
Depreciation	(549)	(132)	(681)
As at 31 March 2024	1,412	691	2,103

17.2 Quantitative disclosures around lease liabilities

	2024 £000s	2023 £000s
Buildings		
Not later than 1 year	426	567
Later than 1 year and not later than 5 years	694	708
Later than 5 years	241	326
less interest element	(75)	(46)
Present value of obligations	1,286	1,555
Other		
Not later than 1 year	203	147
Later than 1 year and not later than 5 years	525	90
Later than 5 years	0	0
less interest element	(70)	(3)
Present value of obligations	658	234
Total Present Value of obligations	1,944	1,789
Current Portion	644	730
Non-current Portion	1,300	1,059
	1,944	1,789

17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2024 £000s	2023 £000s
Variable lease payments not included in lease liabilities	43	137
Sub-leasing income		0
Expense related to short term leases	161	102
Expense related to low value leases	183	224
	387	463

17.4 Quantitative disclosures around cash outflow for leases

	2024 £000s	2023 £000s
Total cash outflow for leases	1,229	1,168

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 Off balance sheet PFI contracts and other service concession arrangements

The Trust had no off balance sheet (SoFP) PFI and other service concession arrangements schemes in 2023/24 and 2022/23.

18.2 On balance sheet (SoFP) PFI Schemes

The Trust had no on balance sheet (SoFP) PFI contracts and other service concession arrangements in 2023/24 and 2022/23.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 19 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.

	2024 £000s	2023 £000s
Clinical negligence	882	965
Public liability	36	14
Employers' liability	198	135
Accrued leave	0	0
Injury benefit	0	0
Other	33	25
Total	1,149	1,139

Unquantifiable Contingent Liabilities

Clinical Excellence Awards

The Clinical Excellence scheme recognised the contribution of consultants who show commitment to achieving the delivery of high quality care to patients and to the continuous improvement of Health and Social Care. There were 12 levels of award; lower awards (steps 1-8) were made by local (employer) committees, and higher awards were recommended by the Northern Ireland Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the Department of Health (DoH) decided that from the 2013/14 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge. An agreement has been reached through mediation for the design and implementation of a future scheme. DoH is continuing to work on this in conjunction with the BMA. Any scheme will require Ministerial approval and a period of public consultation prior to introduction. Whilst the current litigation has been paused, it has not been withdrawn, and therefore the legal case has continued to be treated as a contingent liability at 31 March 2024. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

Employment Tribunals

HSC Trusts may have open Tribunal Cases where a liability has not yet been established and cannot be quantified. In particular the Trusts are aware of a number of linked employment tribunal cases lodged by Trade Unions on behalf of their members in respect of remuneration for 'Sleep-ins'. These are night shifts where staff sleep at a Trust premises and work on an 'as-called-upon' basis throughout the night. A single test case in respect of the NHSCT was heard during 2023/24 and while the action failed it is to be appealed. This matter will be kept under close review as the case progresses during 2024/25.

Holiday Pay Liability

The Trust has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculations will rely on the outworkings of the Supreme Court judgement and will have to be agreed with Trade Unions.

Uncertainty also exists in relation to whether interest or any other uplift is payable on the sums due to the Claimants to reflect the effluxion of time. This matter is not agreed and therefore no provision has been made in Note 15.

Continuing Healthcare

The DoH Continuing Healthcare (CHC) Policy relates to the assessment of whether a person's care needs can be met outside of an acute hospital setting and whether they may be liable to be assessed in respect of contributing towards the costs for their care. A Judicial Review was brought by a service user in nursing care, against Belfast Health and Social Care Trust to challenge the policy and the BHSCT application of it. The High Court judgement highlighted that the criteria and threshold for when a person should pay for their care is unclear and operates differently between Health Trusts. The judicial review also challenged a change to the policy, introduced in February 2021, and instructed that all decisions on eligibility for the last 3 years should be reviewed.

The DoH is in the process of considering the judgement and its implications for the policy and its application. All Trusts are awaiting revised guidance in order to be able to identify service users who may meet the criteria and quantify the associated costs.

NOTE 19.1 Financial Guarantees, Indemnities and Letters of Comfort

The Trust has not entered into any quantifiable guarantees, indemnities or provided any letters of comfort.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**NOTE 20 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 IAS 24 – Related Party Transactions. A Trust Board Register of Interests is maintained by the Office of the Chief Executive and is available for inspection online by members of the public at the following link: <https://www.northerntrust.hscni.net/download/70/trust-board/29964/register-of-interests-smt-trust-board>.

During the year, the Trust entered into the following material transactions with the following related parties.

HSC Bodies

The Trust is an ALB of DoH, and as such the DoH is a related party and the ultimate controlling parent, with which the Trust has had various material transactions during the year. During 2023/24, the Trust has also had a number of material transactions with other entities for which the DoH is regarded as the ultimate controlling parent. These entities include the five HSCTs and BSO.

Non-Executive Directors

Some of the Trust's Non-Executive Directors have disclosed interests with organisations which the Trust purchased services from or supplied services to during 2023/24. Set out below are details of the amount paid to these organisations during 2023/24. In none of these cases listed did the Non-Executive Director have any involvement in the decisions to procure the services from the organisation concerned.

2023/24	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Northern Ireland Housing Executive	Housing Authority	12	197	0	40
Belfast Metropolitan College	Education and Training	2	0	0	0
Marie Curie	Palliative Care Charity	1,027	0	0	0
Action Mental Health	Mental Health Charity	277	0	0	0

Interests in the above organisations were declared by the following Board members:

Jim McCall (Non-Executive Director until 29 February 2024) was a Non-Executive Director of Northern Ireland Housing Executive and a member of the Board of Governors of Belfast Metropolitan College.

Paul Corrigan (Non-Executive Director until 31 December 2023) was a volunteer driver for Marie Curie.

FINANCIAL STATEMENTS

Carol Diffin (Non-Executive Director since 18 December 2023) has a family member who is a Board Member of Action Mental Health.

2022/23	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Human Tissue Authority	Human Tissue Regulatory Body	8	0	0	0
Northern Ireland Housing Executive	Housing Authority	22	222	0	18
Belfast Metropolitan College	Education and Training	5	0	0	0
Marie Curie	Palliative Care Charity	1,082	0	0	0

Glenn Houston (Non-Executive Director) was a Non-Executive Director of the Human Tissue Authority until 30 April 2022.

Transactions with these related parties are conducted on an arm's length basis. The purchase of goods and services are subject to the normal tendering processes under Northern Ireland Public Procurement Policy, Trust Standing Orders and Trust Standing Financial Instructions. There are no provisions for doubtful debts against the related party balances owed. In addition, the Trust has not provided or received financial guarantees in respect of related parties identified.

Other Board Members and Senior Managers

In a similar way, some other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchase services, in 2023/24. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

2023/24	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Healthcare Financial Management Association	Healthcare Financial Management and Governance Representative Group	3	0	3	0

Interests in the above organisations were declared by the following Board members:

Owen Harkin (Executive Director of Finance and Deputy Chief Executive) is a member of the Board of Trustees of Healthcare Financial Management Association.

FINANCIAL STATEMENTS

2022/23	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Healthcare Financial Management Association	Healthcare Financial Management and Governance Representative Group	3	0	4	0

Owen Harkin also held the position of President of the Healthcare Financial Management Association for 12 months until 8 December 2022.

NOTE 21 THIRD PARTY ASSETS

The Trust held £9,201k investments and cash at bank and in hand at 31 March 2024, which relate to monies held by the Trust on behalf of patients. This has been excluded from the cash at bank and in hand amounts reported in the accounts. A separate audited account of these monies is maintained by the Trust (presented on page 184).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 22 FINANCIAL PERFORMANCE TARGETS

Organisations are allocated a Revenue Resource Limit (RRL) and a Capital Resource Limit (CRL) and must contain spending within these limits.

The resource limits for a body may be a combination of agreed funding allocated by commissioners, the Department of Health, other Departmental bodies or other departments. Bodies are required to report on any variance from the limit as set which is a financial target to be achieved and not part of the accounting system.

22.1 Revenue Resource Limit (RRL)

	2024 £000s	2023 £000s
Revenue Resource Limit (RRL)		
RRL allocated from:		
DoH (SPPG)	1,090,393	980,221
DoH (Other)	0	0
PHA	10,617	10,648
Other - SUMDE & NIMDTA	6,634	6,840
Total RRL Received	1,107,644	997,709
Less RRL Issued To:		
RRL Issued	0	0
Total RRL Issued	0	0
Net RRL Position	1,107,644	997,709
 Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	1,189,663	1,041,399
Adjustments to remove items not funded via RRL:		
Capital Grants for Research and Development	0	(620)
Depreciation	(30,891)	(27,235)
Amortisation	(3,732)	(3,845)
Impairments	256	1,041
Notional Charges	(80)	(77)
Increase/decrease in provisions (provisions provided for in year less any release)	(47,672)	(13,242)
PFI and other service concession arrangements/IFRIC	0	0
Income received re Donations/Government grant/Lottery funding for non current assets	41	199
Total Adjustments	(82,078)	(43,779)
 Net Expenditure funded from RRL	1,107,585	997,620
Surplus/(Deficit) against RRL	59	89
Surplus/(Deficit) against RRL %	0%	0%
 Break Even cumulative position (opening)	(3,758)	(3,847)
Break Even cumulative position (closing)	(3,699)	(3,758)

Materiality Test:

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

	2024	2023
	%	%
Break Even in year position as % of RRL	<u>0.01%</u>	<u>0.01%</u>
Break Even cumulative position as % of RRL	<u>-0.33%</u>	<u>-0.38%</u>

The Trust has remained within the budget control limits it was issued.

Financial Performance Targets less Deficit Funding

For the year ended 31 March 2024 the Trust received non recurrent funding from the Department of Health to address the deficit held by the Trust

	2024	2023
	£000s	£000s
Revenue Resource Limit (RRL)	1,107,644	997,709
Less deficit funding received	(28,594)	0
	1,079,050	997,709
 Net Expenditure funded from RRL	 1,107,585	 997,620
Surplus/(Deficit) against RRL	(28,535)	89

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22.2 Capital Resource Limit

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

	2024 Total £000s	2023 Total £000s
Capital Resource Limit (CRL)		
DoH (Investment Directorate)	33,486	46,705
Public Health Authority	0	620
Total CRL received	33,486	47,325
Less CRL Issued To:		
Organisation (Specify)		
CRL Issued	0	0
Total CRL Issued	0	0
Net CRL Position	33,486	47,325
 Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	33,655	46,918
Adjustments to remove items not funded via CRL:		
Charitable Trust Fund capital expenditure	(41)	(199)
Net Book Value of disposals*	(129)	(18)
Adjustments to add items not capitalised in accounts (ie, expensed through SoCNE) but funded via CRL:		
Research and Development under ESA10	0	620
Net Expenditure Funded from CRL	33,485	47,321
Surplus/(Deficit) against CRL	1	4

* Receipts from sales will be the lower of the NBV of the asset and the net sale proceeds.

NOTE 23 EVENTS AFTER THE REPORTING PERIOD

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

DATE OF AUTHORISATION FOR ISSUE

The Accounting Officer authorised these financial statements for issue on 3 July 2024.

NORTHERN HEALTH AND SOCIAL CARE TRUST – PATIENTS’ AND RESIDENTS’ MONIES

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

Opinion on account

I certify that I have audited Northern Health and Social Care Trust’s account of monies held on behalf of patients and residents for the year ended 31 March 2024 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion the account:

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of Northern Health and Social Care Trust for the year ended 31 March 2024 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the financial transactions recorded in the account statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 ‘Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom’. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the account section of my certificate.

My staff and I are independent of Northern Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council’s Revised Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Northern Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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 account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

Responsibilities of the Trust for the account

As explained more fully in the Statement of Trust's Responsibilities in relation to patients'/residents' monies, the Trust is responsible for:

- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the Northern Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust anticipates that the services provided by Northern Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the account

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on Northern Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Health and Social Care Trust's Patients' and Residents' Monies' financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud.
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;

- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions recorded in the account conform to the authorities which govern them.

Report

I have no observations to make on this account.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST, BT7 1EU
3 July 2024

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUST'S RESPONSIBILITIES IN RELATION TO PATIENTS' / RESIDENTS' MONIES

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 Trust is required to prepare and submit accounts in such form as the Department of Health may direct.

The Trust is also required to maintain proper and distinct accounting records and is responsible for safeguarding the monies held on behalf of patients / residents and for taking reasonable steps to prevent and detect fraud and other irregularities.

FINANCIAL STATEMENTS

Year Ended 31 March 2024

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS / RESIDENTS

Previous Year	RECEIPTS		
£		£	£
7,500,000	Balance at 1 April 2023	7,900,000	
659,889	1. Investments (at cost)	842,348	
10,010	2. Cash at Bank	11,700	8,754,048
	3. Cash in Hand		
3,610,723	Amounts Received in the Year		3,678,939
8,219	Interest Received		74,997
11,788,841	TOTAL		12,507,984
PAYMENTS			
3,034,793	Amounts Paid to or on behalf of Patients/Residents		3,306,668
	Balance at 31 March 2024		
7,900,000	1. Investments (at cost)	8,500,000	
842,348	2. Cash at Bank	689,916	
11,700	3. Cash in Hand	11,400	9,201,316
11,788,841	TOTAL		12,507,984
Schedule of Investments held at 31 March 2023			
Cost Price		Nominal Value	Cost Price
£		£	£
7,900,000	Investment		
	Invested: 03/10/23 - 03/10/24	8,500,000	8,500,000

I certify that the above account has been compiled from and is in accordance with the accounts and financial records maintained by the Trust.



Director of Finance

27 June 2024

I certify that the above account has been submitted to and duly approved by the Board.



Chief Executive

27 June 2024

GLOSSARY

GLOSSARY

AAH	Antrim Area Hospital
ACP	Anticipatory Care Planning
ADHD	Attention Deficit Hyperactivity Disorder
ADOS	Autism Diagnostic Observation Schedule
AFC	Agenda for Change
AHPs	Allied Health Professionals
AIAO	Assistant Information Asset Owners
ALB	Arm's Length Bodies
APP	(Software) Application
APPT	Accreditation Programme for Psychological Therapies
ARK	Antibiotic Review Kit
ASD	Autistic Spectrum Disorder
ASSIST	Advice Support Services and Initial Screening Team
BHSCT	Belfast Health and Social Care Trust
BPAS	British Pregnancy Advisory Service
BSO	Business Services Organisation
CAF	Cyber Assessment Framework
CAMHS	Child and Adolescent Mental Health Services
CARE	Career Average Revalued Earnings
CARF	Commission on Accreditation of Rehabilitation Facilities
CAS	Controls Assurance Standard
CCG	Clinical Communication Gateway
CDF	Cancer Drugs Fund
CDI	Clostridium Difficile
CETV	Cash Equivalent Transfer Value
CFPS	Counter Fraud and Probity Service
CO ₂	Carbon Dioxide
COMAH	Control of Major Accident Hazards
COVID-19	Disease caused by a new strain of coronavirus. CO stands for corona, VI for virus, D for disease
CSE	Customer Service Excellence
CT	Computerised Tomography
CTF	Charitable Trust Funds

GLOSSARY

DAU	Direct Assessment Unit
DfE	Department for the Economy
DoH	Department of Health
DoF	Department of Finance
DoL	Deprivation of Liberty
EA	Education Authority
ED	Emergency Department
EDI	Equality, Diversity and Inclusion
EEEEG	Equality, Engagement, Experience and Employment Group
ENT	Ear, Nose and Throat
EPBC	Emergency Planning and Business Continuity
EPEX	Electronic Patient Explorer Software
ERT	Emergency Response Team
EOI	Expression of Interest
ESA	European System of Accounts
ESC	Emergency Support Centre
EU	European Union
FFP	Filtering Face Pieces
FLO	Fraud Liaison Officer
FPL	Finance, Procurement and Logistics System
FReM	Financial Reporting Manual
GDC	General Dental Council
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
GIRFT	Getting it Right First Time
GMC	General Medical Council
GNB	Gram Negative Bacilli
GP	General Practitioner
GSMA	Global System for Mobile Communications Association
HAGNBSI	Healthcare Associated Gram-negative Bloodstream Infections
HCAI	Healthcare Acquired Infection
HIA	Head of Internal Audit
HIP	Hospital Inspection Programme
HMRC/RTI	Her Majesty's Revenue and Customs / Real Time Information

GLOSSARY

HPSS	Health and Personal Social Services
HR	Human Resources
HRPTS	Human Resources, Pay and Travel System
HSC	Health and Social Care
HSCB	Health and Social Care Board
HSCNI	Health and Social Care Northern Ireland
HSCT	Health and Social Care Trust
HSDU	Hospital Sterilisation and Decontamination Unit
HSENI	Health and Safety Executive Northern Ireland
IAA	Information Asset Administrators
IAO	Information Asset Owners
IAS	International Accounting Standards
IASB	International Accounting Standards Board
ICO	Information Commissioner's Office
ICP	Integrated Care Providers
ICT	Information Communication Technology
ICU	Intensive Care Unit
IDDSI	International Diet Descriptors Standardisation Initiative
IFRS	International Financial Reporting Standards
IG	Information Governance
IIP	Investors in People
INDG	Industry Guidance
IPC	Infection Prevention and Control
IPCEHC	Infection Prevention and Control Environmental Hygiene Committee
IQI	Innovation and Quality Improvement
ISO	International Organisation for Standardisation
ITS	Information Technology Services
IVS	International Valuation Standards
JAG	Joint Advisory Group
JCVI	Joint Committee on Vaccination and Immunisation
KPI	Key Performance Indicator
LCG	Local Commissioning Group
LED	Light Emitting Diode
LGBTQ+	Lesbian, Gay, Bisexual, Transgender, Queer/Questioning and Others

GLOSSARY

LPS	Land and Property Services
LTR	Light Touch Regime
MBRRACE	Mothers and Babies: Reducing Risk through Audits and Confidential Enquiries
MCA	Mental Capacity Act
MDT	Multi-Disciplinary Team
MHRA	Medicines and Healthcare Products Regulatory Agency
MOD	Ministry of Defence
MPMNI	Managing Public Money NI
MRI	Magnetic Resonance Imaging
MRSA	Methicillin-resistant Staphylococcus Aureus
MS	Multiple Sclerosis
MSK	Musculoskeletal
MSFM	Management Statement Financial Management
MUM	Maternity Unit Marvel
N/A	Not Applicable
NED	Non Executive Director
NEST	National Employment Saving Trust
NHS	National Health Service
NHSCT	Northern Health and Social Care Trust
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NIAS	Northern Ireland Ambulance Service
NICE	National Institute for Health and Care Excellence
NIEA	Northern Ireland Environment Agency
NIEPG	Northern Ireland Emergency Planning Group
NIHR	National Institutes of Health Research
NIMDTA	Northern Ireland Medical and Training Agency
NIPSO	NI Public Services Ombudsman
NIS	Network and Information Systems Directive
NIV	Non Invasive Ventilation
NMS	No More Silos
OCT	Outpatient COVID-19 Treatment Service
OD	Organisational Development

GLOSSARY

ONS	Office for National Statistics
OOP	Out of Programme
OPD	Out Patients Department
OT	Occupational Therapy/Therapist
PARIS	Primary Access Regional Information System
PACU	Post Anaesthetic Care Unit
PAS	Patient Administration System
PCC	Patient Client Council
PCE	Patient and Client Experience
PFI	Private Finance Initiative
PHA	Public Health Agency
PICU	Psychiatric Inpatient Care Unit
POC	Programme of Care
POPI	Processing of Personal Information for Managers
PPE	Personal Protective Equipment
PPI	Personal and Public Involvement
PRPS	Powered Respirator Protective Suit
PSNI	Police Service Northern Ireland
PSSC	Payroll Shared Services Centre
PSTN	Public Switched Telephone Network
PTS	Psychological Therapies Service
PTU	Programmed Treatment Unit
QI	Quality Improvement
QUADEG	Engagement, Experience, Equality and Employment Group
QUB	Queen's University Belfast
RDC	Rapid Diagnosis Centres
REaCH	Responsive Education and Collaborative Health
RIBA	Royal Institute of British Architects
RICS	Royal Institution of Chartered Surveyors
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations
R&D	Research and Development
RQIA	Regulation and Quality Improvement Authority

GLOSSARY

RRL	Revenue Resource Limit
RSS	Recruitment Shared Service
SAFER	Seen, Aim, Flow, Early Discharge and Recovery
SAI	Serious Adverse Incident
SAS	Specialty and Associate Specialists
SAZ	Safe Access Zones
SBA	Service and Budget Agreement
SCPB	Social Care Procurement Board
SDAC	Same Day Acute Care
SDP	Service Delivery Plan
SGS	General Society of Surveillance
SIEM	Security Information and Event Management
SIP	Session Initiation Protocol
SIRO	Senior Information Risk Owner
SKIN	Surface, Skin Inspection, Keep Moving, Incontinence and Nutrition
SLA	Service Level Agreement
SLT	Speech and Language Therapy
SMT	Senior Management Team
SOC	Security Operations Centre
SPPG	Strategic Planning and Performance Group
SQN	Safety Quality North
SQR	Safety Quality Reminder
SQSD	Safety Quality Standards
SRH	Sexual Reproductive Health
SSNAP	Sentinel Stroke National Audit Programme
STIQI	Service Transformation and Innovation and Quality Improvement
TDP	Trust Delivery Plan
UK	United Kingdom
UNICEF	United Nations Children's Fund
USC	Urgent Suspected Cancer
UV	Ultraviolet
VAT	Value Added Tax
VSP`	Vague Symptom Pathway
WEEE	Waste Electrical and Electronic Equipment

GLOSSARY

WLI	Waiting List Initiative
WTE	Whole Time Equivalent