



Northern Ireland Ambulance Service
Health and Social Care Trust



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

**ANNUAL REPORT AND ACCOUNTS
FOR YEAR ENDED**

31 MARCH 2024



**Northern Ireland Ambulance Service 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



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Chair's Preface

I am delighted to introduce the 2023-24 Annual Report for the Northern Ireland Ambulance Service Trust (NIAS), having completed my first year as Trust Chair. As I did on my first day, I continue to be impressed by the dedication, commitment and enthusiasm shown by all NIAS staff to ensure our patients receive timely, safe and high-quality treatment and care.



This year has been hugely rewarding, yet extraordinary with significant pressures experienced across the Trust. The Chief Executive Officer's commentary notes and this report outlines the comprehensive programme of work undertaken over the past twelve months. We strive to continue progress on the transformation, envisaged by the adoption of the Clinical Response Model (CRM), albeit restrained by the challenging budgetary position, and are pleased to see implementation of the REACH technology.

Operational efficiency is critical to the Trust's success and that success is very often dependent on external factors, such as the ability to handover patients in a timely manner upon arrival at a hospitals' Emergency Department (ED). During this year, the Trust continued to experience consistent challenges in terms of delayed handovers at Emergency Departments, resulting in the loss of 23% of operational capacity. Regrettably, agreement to a regional two-hour backstop in early 2023, has seen little improvement since that time. Both the Trust Chief Executive and I have taken, and continue to take, every opportunity to stress the need for a collective, collaborative response, across health and social care, in addressing delayed handovers and the subsequent impact on service delivery to patients. This impacts on the Trust's ability to respond to calls in the community within the expected standards as well as having an impact on NIAS staff in terms of late finishes. The Trust's Senior Management Team has put arrangements in place to mitigate the impact of late finishes, for example, crews directed to relieve colleagues waiting outside EDs and the extension of compensatory rest when appropriate.

I have welcomed the recent findings in the Getting It Right First Time (GIRFT) report which highlighted the risk associated with ambulance delayed handovers and would like to acknowledge the engagement and support from colleagues in the Department of Health, Strategic Planning and Performance Group (SPPG), Chairs and Executive Leadership across the different Health Trusts in addressing this issue.

Despite many areas of good progress, it has been necessary for the Trust Board, through its People, Finance and Organisational Development Committee, to establish enhanced monitoring and accountability arrangements for the oversight of the management of absence and related performance management. Up until Christmas 2023, the Trust's levels of absence had continually been in the region of 14%, however pleasingly we have seen an improved position more recently, with the March 2024 figure approaching 10%. That said,

whilst acknowledging the huge efforts made by all involved, this is still too high, and I have emphasised the need to make further progress in reducing Trust absence levels.

In April 2023 I took on the role of Chair from my predecessor Nicole Lappin and additionally on 17 November 2023, two of our Non-Executive Directors (NEDs) William Abraham and Trevor Haslett finished their terms of office. I thank all of them for their significant contribution overseeing the continuing transformation of the Trust over many years and wish them well in their future endeavours.

I was delighted to welcome three new NEDs, Phelim Quinn, appointed in December 2023, Dr Philip Graham and Paul Corrigan, both appointed in January 2024, who work with our existing NEDs, Dale Ashford and Jim Dennison. As a result, NIAS now have a full complement of Board members and I look forward to their continuing support and enthusiasm, as we work together in the coming year.

During this year I have taken every opportunity to visit teams across the Trust and attend NIAS events, such as staff graduation and the long service medal ceremony. One of the highlights during my first year in post was the opportunity to meet with so many staff to see and discuss at first hand the challenges facing them and hear of their suggestions on how our services might be improved. I look forward to more of these engagements in the coming year. I would like to thank every member of staff, those on the frontline and in corporate support functions, for their professionalism, motivation and contribution to our patients and for making this service, a service of which, I am proud to be its Chair.

Michele Larmour
Chair

Performance Report

Performance Overview

The purpose of the performance overview is to present the Chief Executive's perspective on the Trust's performance over the period 2023-24. It also provides a brief summary of the Trust: including its purpose and activities; our vision, values and goals; and services that we provide.



Chief Executive's Overview of Performance

I am pleased to present the Annual Report for the Northern Ireland Ambulance Service (NIAS) for the Financial Year 2023-24. This report provides an overview of our performance during the year and highlights the successes and challenges that we have faced.

NIAS aims to provide high-quality ambulance services, which deliver the best clinical outcomes for those patients who make use of our services. Throughout 2023-24, we have remained committed to this goal, despite operating under unprecedented pressures. The Health and Social Care system has been tested to its limits, and NIAS has faced significant challenges in delivering its services. However, despite this, I am proud to say that our staff have risen to these challenges as they seek to put the needs of patients first, and we have made significant progress in many areas.

Over the course of the year, the Northern Ireland Ambulance Service recognised and celebrated the exceptional achievements of our staff members. These included awards for emergency control staff, and station officers, as well as recognition for long service and good conduct. We were pleased to participate in the first Prince of Wales Cadets Scheme in Northern Ireland and provided placements for two groups of cadets. We also hosted a very successful community first responder conference and launched our first Patient and Public Involvement group. I, along with other staff, welcomed retired colleagues to the first Annual General Meeting of the NIAS Association of Retired Personnel.

In late 2023, NIAS' Clinical Support Desk was remodelled into an Integrated Clinical Hub to ensure the most appropriate response to the emergency calls we receive. Initial findings on the effectiveness of this more clinically focused approach are very positive, including an increase in our 'hear & treat' rates – emergency calls that are resolved without needing to dispatch an ambulance.

We continue to invest in improving clinical practice for NIAS staff at all levels. During the year, more than 800 staff participated in an 'Out of Hospital Cardiac Arrest' education day. This education included all grades of staff - Paramedics, Associate Ambulance

Practitioners/Emergency Medical Technicians (EMTs) and Ambulance Cares Assistants (ACAs), which allowed simulated cardiac arrest management involving all members of real-life teams in NIAS. This was very well received by staff, with 98% saying their confidence in managing cardiac arrest improved because of this day.

NIAS recognises the challenges that we face in delivering high-quality ambulance services and we continue to work with our partners and take improvement steps to address these challenges. Plans have been developed to address issues related to staff resources, skill mix of staff, response vehicle types, and operational dispatch systems and protocols. These efforts show the commitment of NIAS to provide the best possible care to its patients.

Despite these successes, we have also faced significant challenges throughout the year. One of the most significant challenges is the issue of hospital turnaround times. In 2023-24, only 12% of all ambulance arrivals at hospitals achieved the 30-minute turnaround standard. This equates to 118,337 total operational hours lost, the equivalent of 23% of NIAS' operational capacity being tied up in hospital turnaround delays. This has had a direct, adverse impact on our response times during the year.

This is a significant issue, and we are committed to working with our partners in the Health and Social Care system to address it.

In addition, to improve the response times for those who require our service, there is a requirement for additional staff resources in frontline and support functions. We recognise that the structure and skill mix of our staff, coupled with response vehicle types and operational dispatch systems and protocols, need to be addressed to improve our services further. The report outlines ongoing measures to address these challenges and reviews how we have managed our budget in the context of these challenges during the year.

In conclusion, I would like to thank all of our staff for their hard work and dedication throughout the year. The challenges we have faced have been significant, but our staff have risen to these challenges admirably, and we have made significant progress in many areas. We remain committed to delivering the best possible outcomes for our patients, and we will continue to work tirelessly to improve our services. Thank you for taking the time to read this report.

A Year in Awards

April 2023

The 2023 Community First Responder of the Year Award was awarded to Paul McCormick, recognised for his ability to act with patience and kindness. Congratulations Paul.



June 2023

Brian Maguire, Rapid Response Paramedic, was awarded the King's Ambulance Medal after 49 years' service. This recognition is a testament to his care of patients and his mentoring of many younger colleagues which continues to this very day. Brian has always brought a sharp humour to the job, complementing the personal and clinical skills that he has used when treating patients at the most vulnerable times of their lives.





Johnny McArthur, Assistant Director Emergency Planning, also received recognition in the Birthday Honours List, having been awarded the MBE (Member of the Order of the British Empire). At the time of the nomination, Johnny was NIAS lead for the Hazardous Area Response Team and was nominated on the strength of his efforts in that role.

September 2023

On Wednesday 20 September, NIAS were proud to host an event recognising the staff who work in Emergency Ambulance Control and celebrate being recognised as an Accredited Centre of Excellence by the International Academy of Emergency Dispatch.



October 2023

Our very own Glynn Mercer, Northern Area Station Officer, attended the Association of Ambulance Chief Executives Ambulance Leadership Forum Awards evening to receive the Exceptional Manager Award. A true gentleman and very worthy recipient. Well done Glynn.



February 2024

On Thursday 8 February 2024, the Long Service and Good Conduct ceremony was held at the Beechlawn Hotel, Dunmurry. Lord-Lieutenant Dame Fionnuala Jay-O'Boyle and Health Minister Robin Swann were both in attendance to recognise the medal recipients. Their words were kind, heartfelt and much appreciated.



A Year in Pictures

April 2023

Back in April 2023, The first information event for the forming of a NIAS Retirement Association was held.



We welcomed our new Chair, Michele Larmour, to NIAS who began to meet staff on the frontline, in control and those in support roles.





A great team of 18 NIAS colleagues graduated with Critical Incident Stress Management (CISM) qualification and skills. 32 colleagues trained in 2023 to join the NIAS peer support team.

On Saturday 29 April, the 2023 Northern Ireland Community First Responder Conference was held at the Kingfisher Country Estate, Templepatrick. This event gave First Responders across Northern Ireland the chance to get together with informative sessions throughout the day.



Thursday 27 April 2023, NIAS hosted the Frequent Caller National Network (FreCaNN), with representatives from 10 ambulance services across England, Scotland and Wales attending. This meeting was 3 years in the making, as it was originally planned for April 2020 before the pandemic.



May 2023

Sunday 28 May 2023, Rob Elkington successfully passed his aeromedical course & became a qualified HEMS (Helicopter Emergency Medical Services) paramedic for NIAS.



June 2023

It was a pleasure to have Permanent Secretary Peter May at our Graduation for Foundation Degree in Paramedic Practice Wednesday 28 June 2023 at Ulster University. Congratulations to all graduates!



Colleagues across NIAS talked and listened with the NIAS Peer support on your picture of health as part of Men's Health Week.



July 2023

Congratulations to the graduates of Couch to 5K 2023. Thanks to everyone who joined in for 'parkrun for the NHS'.



September 2023

World Patient Day 2023 had the theme of “engaging patients for patient safety”. The day aims to influence stakeholders including patients, families, policy makers, health care leaders, health workers and patient organisations to work collaboratively towards co-designing health care policies and safety interventions that truly reflect the needs and preferences of patients, ultimately enhancing healthcare safety globally.



Emergency Department staff from across Northern Ireland along with Northern Ireland Ambulance Service staff gathered for the 'big' Inaugural Football Match where an incredible £1,500 was raised for the Air Ambulance NI Charity.



October 2023

Thanks to everyone who joined our NIAS Walk and Talk 2023 mental health campaign event back in October 2023. Thanks to our expert guide Lorraine Welsh. Well done to Olivia Espie, Sophie Gill and Katie Fry who completed walk leader training and led this walk.



Celebrating the launch of the Research Public Involvement Committee
10 October 2023, the first Patient and Public Involvement group in NIAS.



November 2023

NIAS staff met together 9 November 2023 to celebrate the launch of our new 'NIAS Quality Strategy' and success of our most recent Quality 4 U Graduates. We are looking forward to building further QI capacity within NIAS and to delivering our Quality Strategy together.



January 2024

Third year paramedic students from Ulster University attended NIAS Emergency Ambulance Control as part of their practice-based learning experiences.



February 2024

Prime Minister Rishi Sunak visited the HEMS base in Lisburn where he met with the Medical Teams and pilot, along with other Air Ambulance staff and volunteers, as well as patients who have benefitted from the service.



NIAS welcomed the first group of RCN Cadets as part of their placement week with us. Their week included a visit to HEMS, HART and a PCS observer shift.



Michael Bloomfield, NIAS Chief Executive, Michelle Lemon, NIAS Director of Human Resources & Operational Development, Sean Mullan Ambulance Service Area Manager, Peter Donnelly, Ruth Leonard and Ann Marie McStocker Health & Wellbeing welcomed colleagues retired from NIAS to the first Annual General Meeting of the retirement association.



March 2024

RCN Prince of Wales Nursing Cadets with cohort 2 started on their placement with our HART team learning about major incidents, emergency planning, chemical, biological, nuclear and explosive attacks, mountain rescue, flood, confined space and cave treatment.



Purpose and Activities of the Trust

Our Mission is:

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

Our Values:

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



Our Goals:

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



Our patients will feel professionally cared for; always with compassion and respect

Our staff will feel positive and proud to work for NIAS

Our stakeholders and partners will have confidence in us as a reliable provider at the centre of urgent and emergency care

Our communities will continue to value and trust us

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

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

About the Northern Ireland Ambulance Service HSC Trust

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

The principal ambulance services we provide are:

- Emergency response to patients with sudden illness and injury;
- Non-emergency patient care and transportation;
- Specialised health transport services; and
- Co-ordination of planning for major events and response to mass casualty incidents and disasters.

Organisational Structure

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

- Chief Executive's Office.
- Operations Directorate.
- Finance, Fleet and Estates Directorate.
- Human Resources and Organisational Development Directorate.
- Medical Directorate.
- Clinical Directorate.
- Quality, Safety & Improvement Directorate.
- Planning, Performance and Corporate Services Directorate.

Performance Analysis

Overview of Organisational Performance

The Northern Ireland Ambulance Service (NIAS) exists to provide high-quality ambulance services which deliver the best clinical outcomes for those patients who make use of our services. We seek to do this by having in place the necessary resources in terms of staff, fleet and estates.

However, we cannot deliver this service in isolation and we are committed to participating fully in the development and delivery of responsive integrated health and social care services through collaborative working with partners throughout the Health and Social Care system. Engaging with local communities and their representatives to address issues that affect their health is also key to the future development of our services.

This annual report examines performance during 2023-24 and identifies the challenges that NIAS has faced. The report outlines the measures that NIAS has taken in facing these challenges and reviews how we have managed our budget in the context of these challenges during the year.

Operational Performance

Accident & Emergency Call Demand & Activity 2023-24

Throughout 2023-24, the Health and Social Care system continued to operate under unprecedented pressures and NIAS's activity during 2023-24 reflects this.

The call activity in 2023-24 increased from the previous twelve months, with 230,503 calls being answered by our

crews deployed to
172,858
incidents

control room in the period. These calls generated 189,870 incidents that either required a clinician in the control room to provide advice or a response to a scene by our ambulance crews.

230,503
calls answered

There were 17,012 incidents in the year, that the clinicians within our control room were able to provide clinical advice to patients and resolve their contact with the Service. 172,858 incidents reported to NIAS required the Service to deploy crews to the scene.

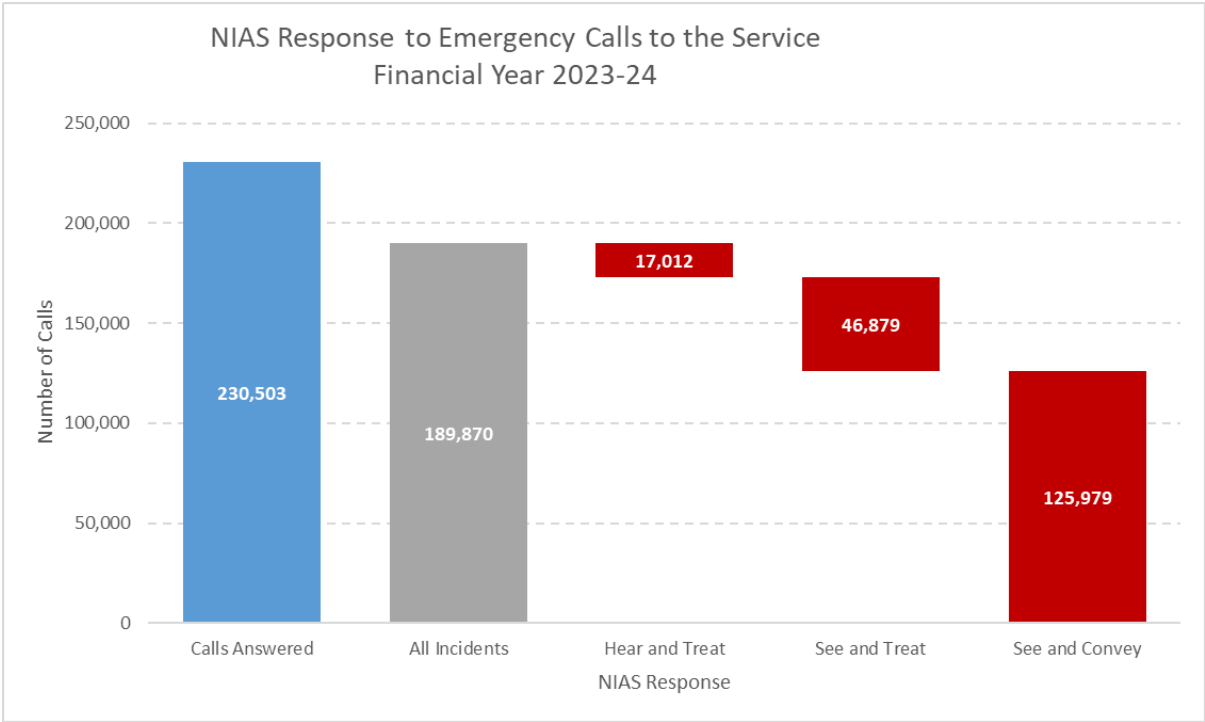
Whilst on scene 46,879 incidents were resolved by our crews either by clinicians providing the necessary care to discharge the patients from care, or through referral to an alternative appropriate care setting within the community.

This meant that 125,979 patients were conveyed by NIAS ambulance crews to a hospital setting during the financial year 2023-24.

The table below highlights these key figures from the financial year 2023-24:

	2023-24
Emergency Calls Answered	230,503
Emergency Incidents	189,870
Hear and Treat	17,012
See and Treat at Scene	46,879
See and Convey to Hospital	125,979

The chart below is a graphical representation of the flow of patients through our service for the Financial Year 2023-24.



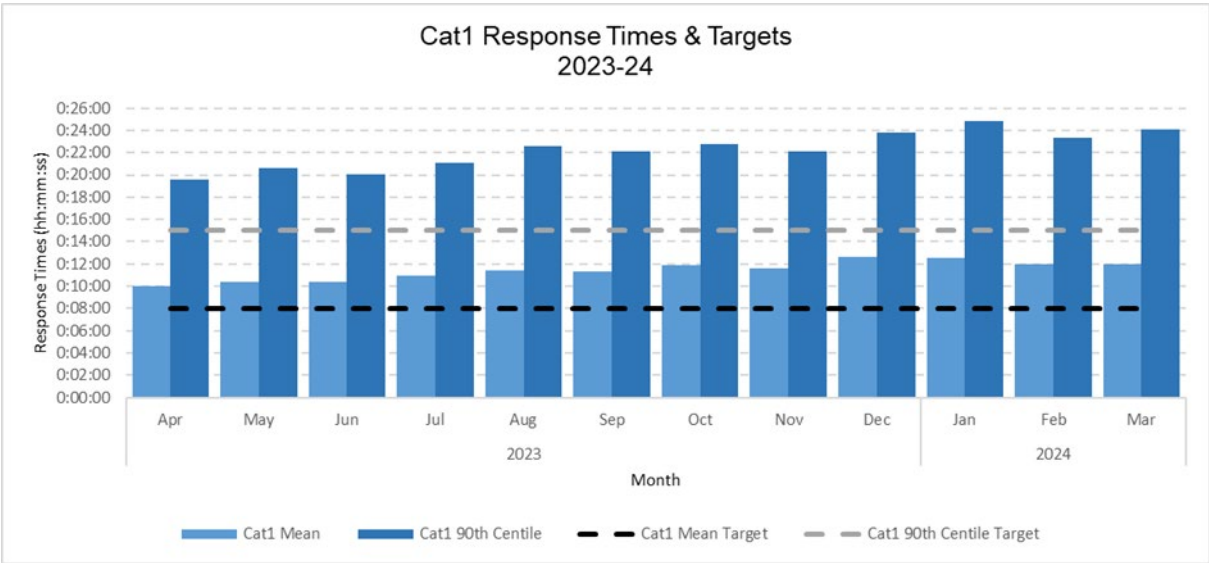
Clinical Response Model (CRM) Performance

These response time standards are monitored by the Department of Health as Ambulance Quality Indicators (in line with NHS England).

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

Response Times 2023-24

Category 1 Performance



The Chart above outlines NIAS’s mean and 90th percentile performance by month for all calls identified as Category 1 for the period 1 April 2023 to 31 March 2024.

The below table for the period April 2023 to March 2024, demonstrates NIAS response performance for each of the category calls.

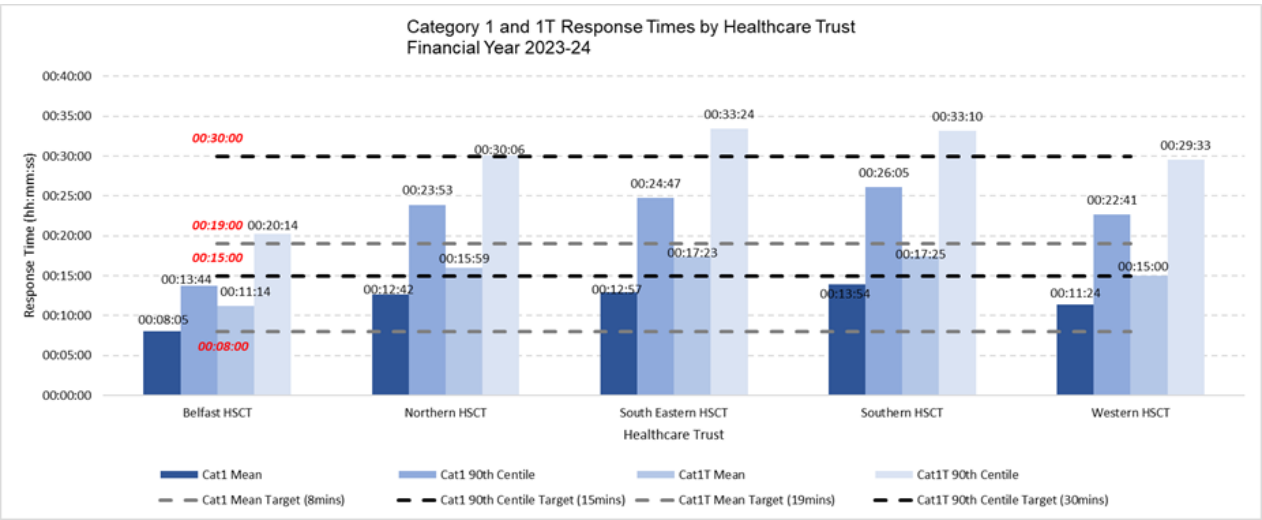
Clinical Response Model (CRM) Response Time Performance 2023-24

Category	Measurement	Standard	Performance
Cat1	Mean	00:08:00	00:11:30
	90th Centile	00:15:00	00:22:23
Cat1T*	Mean	00:19:00	00:15:02
	90th Centile	00:30:00	00:29:46
Cat2	Mean	00:18:00	00:48:09
	90th Centile	00:40:00	01:46:31
Cat3	90th Centile	02:00:00	05:37:46
Cat4	90th Centile	03:00:00	10:53:39

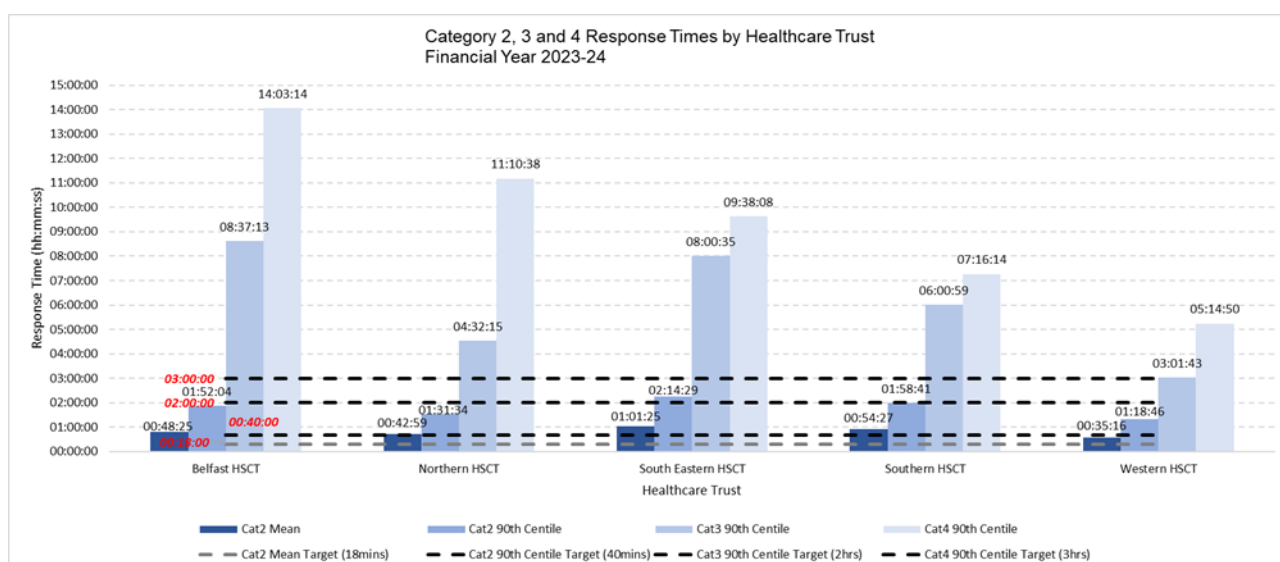
*Category 1T refers to an A&E conveyance resource capable of transporting a patient to hospital. The Category does not have a formal standard but the performance above will be monitored and published by NIAS.

NIAS acknowledges that many changes are required across the healthcare system to achieve the desired performance standards. The outstanding challenges for NIAS include the requirement for additional staff resources in frontline and support functions, the structure and skill mix of our staff coupled with response vehicle types and operational dispatch systems and protocols.

The table and chart below show the response times for each category of calls per divisional area for April 2023 to March 2024.



Category	Metric	Trust				
		Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat1	Mean	00:08:05	00:12:42	00:12:57	00:13:54	00:11:24
	Mean Target (8mins)	00:08:00	00:08:00	00:08:00	00:08:00	00:08:00
	90th Centile	00:13:44	00:23:53	00:24:47	00:26:05	00:22:41
	90th Centile Target (15mins)	00:15:00	00:15:00	00:15:00	00:15:00	00:15:00
Cat1T	Mean	00:11:14	00:15:59	00:17:23	00:17:25	00:15:00
	Mean Target (19mins)	00:19:00	00:19:00	00:19:00	00:19:00	00:19:00
	90th Centile	00:20:14	00:30:06	00:33:24	00:33:10	00:29:33
	90th Centile Target (30mins)	00:30:00	00:30:00	00:30:00	00:30:00	00:30:00



Category	Metric	Trust				
		Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat2	Mean	00:48:25	00:42:59	01:01:25	00:54:27	00:35:16
	Mean Target (18mins)	00:18:00	00:18:00	00:18:00	00:18:00	00:18:00
	90th Centile	01:52:04	01:31:34	02:14:29	01:58:41	01:18:46
	90th Centile Target (40mins)	00:40:00	00:40:00	00:40:00	00:40:00	00:40:00
Cat3	90th Centile	08:37:13	04:32:15	08:00:35	06:00:59	03:01:43
	90th Centile Target (2hrs)	02:00:00	02:00:00	02:00:00	02:00:00	02:00:00
Cat4	90th Centile	14:03:14	11:10:38	09:38:08	07:16:14	05:14:50
	90th Centile Target (3hrs)	03:00:00	03:00:00	03:00:00	03:00:00	03:00:00

The Trust has continued throughout 2023-24 to address numerous issues through internal improvement plans and working groups. However, the modelling undertaken by Operational

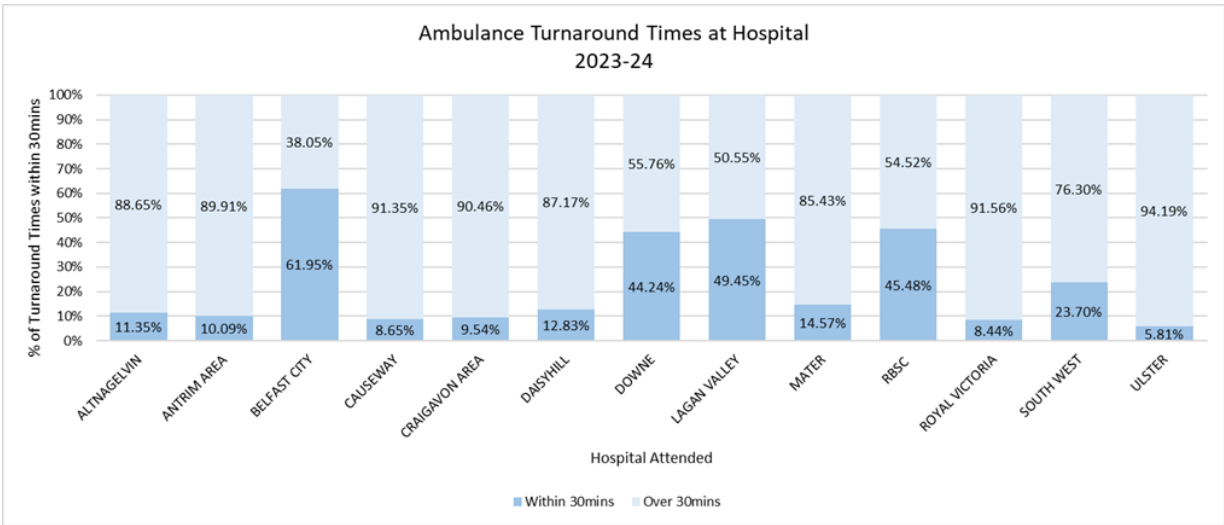
Research in Health (ORH) Limited, based on the CRM standards implemented in NIAS in November 2019 confirmed that performance standards could not be achieved by the Trust with the resources currently available and additional investment is required to deliver new response time measures consistently.

Hospital Turnaround Times 2023-24

In 2023-24, only 12% of all ambulances arriving at hospitals achieved the 30-minute turnaround standard. Of the 125,979 emergency arrivals to Acute Emergency Departments across Northern Ireland, 111,014 had a turnaround time of over 30 minutes. This equates to 118,337 total operational hours lost, the equivalent of 23% of NIAS’ operational capacity being tied up in hospital turnaround delays.

23%
operational
capacity lost

Turnaround Delays 2023-24	
Total Number of Turnaround Times Reported at Acute Hospitals	125,979
Total Number of Turnaround Times in Excess of 30 Minutes	111,014
% of Turnaround Times in Excess of 30 minutes	88.12%
Total Operational Hours Lost to Turnaround Times in Excess of 30 minutes	118,337
Average Operational Hours Lost to Turnaround Times Delays in Excess of 30 minutes (per day)	324

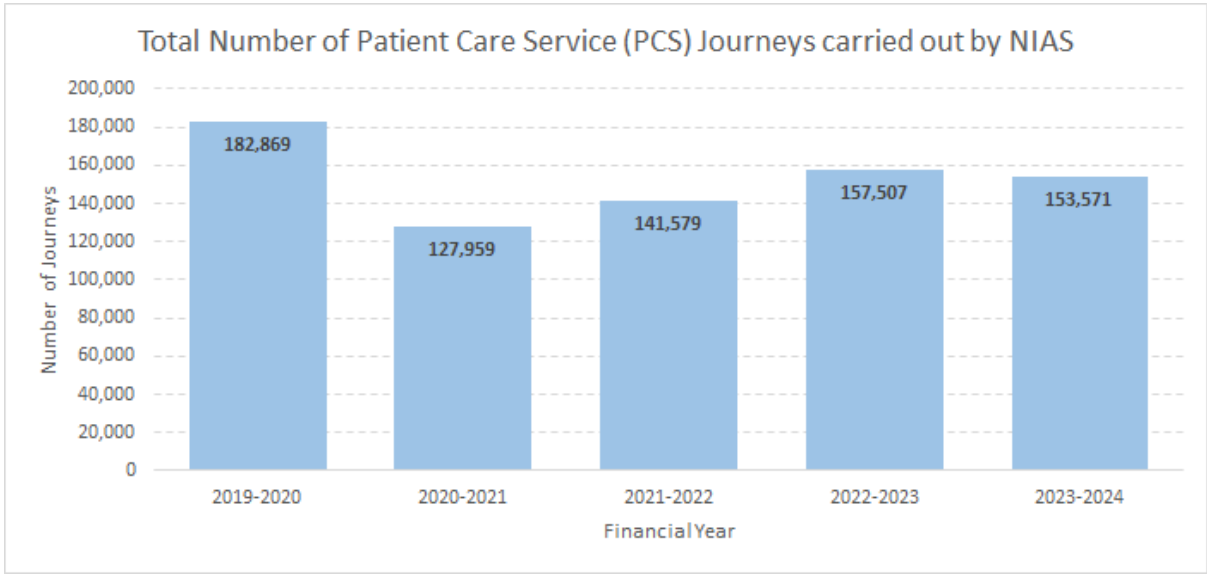


Patient Care Service 2023-24

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

In 2023-24, 153,571 journeys took place to support patients with their transportation to non-emergency routine admissions, discharges, outpatient appointments and transfers.

153,571
non-emergency
journeys

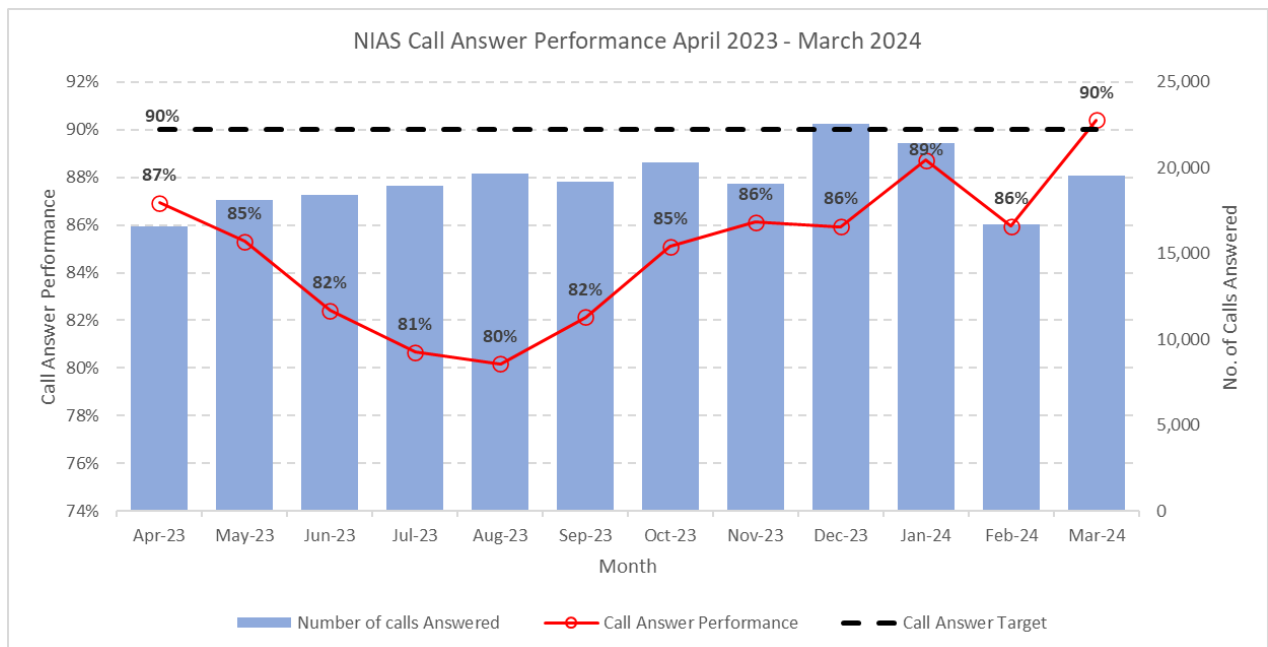


Emergency Ambulance Control (EAC) Call Answer Performance

EAC aims to answer 90% of 999 calls within 5 seconds of the call being placed to NIAS by the BT Emergency Operator. From April 2023 to March 2024, 85% of 999 calls were answered within 5 secs.

The chart below illustrates the monthly 999 call demand and associated calls answer performance during the past twelve months.

85%
of calls
answered within
5 seconds



Other EAC Developments

Within EAC we continue to develop and maintain our services. At the start of the year, EAC introduced a new telephony solution which brings greater benefits to the EAC function, including greater flexibility, resilience, and reliability.

EAC introduced auto text messaging on receipt of some emergency calls, to provide open and transparent communications with service users.

During the year we completed a tendering exercise to replace our command-and-control incident management system, this has now concluded and we are now entering the implementation phase.

EAC Compliance Standards

One of the main objectives of Emergency Ambulance Control for 2022-23 was to improve the standard of care provided to patients by telephone while waiting for the arrival of an ambulance. Within 2023-24 our focus was maintaining this high standard, focusing on specific areas of improvement, and recognising staff for their achievements.

Throughout 2023-24 NIAS have maintained Accredited Centre of Excellence (ACE) standard compliance levels and accreditation. This provides a level of reassurance that our patients are receiving the best possible care from our Emergency Medical Dispatcher (EMD) staff group. NIAS continue to monitor monthly learning trends identified through the quality assurance process to encourage consistent quality improvement and staff support. This trend analysis informs the Continued Dispatch Education (CDE) provided by the Control Training and Quality

Improvement Unit (CTQIU) and reduces the risk of repeated errors.

In May 2023, NIAS reintroduced customer service awards for EMDs to provide some positive reinforcement of the excellent work they are doing under pressured circumstances.

In September 2023, NIAS held a staff recognition event in honour of the achievement of being recognised as an Accredited Centre of Excellence through the International Academy of Emergency Dispatch (IAED). All EAC staff members were invited to attend alongside their family and friends, awards were presented to staff who had contributed to the successful resuscitation of patients or assisted in the delivery of a baby. We also had a presentation on the compliments received by patients or callers for EAC staff which demonstrated the impact of high-quality customer care.

In November 2023, NIAS updated the Paramount system to ensure the triage software EMDs utilise to assess our patients included the most recent changes. Before implementation, all staff received CDE training time to ensure learning was understood.

NIAS carried out a review of final coding accuracy due to it being one of our biggest learning trends and areas of improvement throughout 2023-24. From a total of 3,617 calls audited, 63 of these calls were identified as having an incorrect Medical Priority Dispatch System (MPDS) code assigned. Out of these 63, only 24 patients received an incorrect category of response.

This equates to a 99% accuracy in the response assigned for patients requiring an ambulance in Northern Ireland.

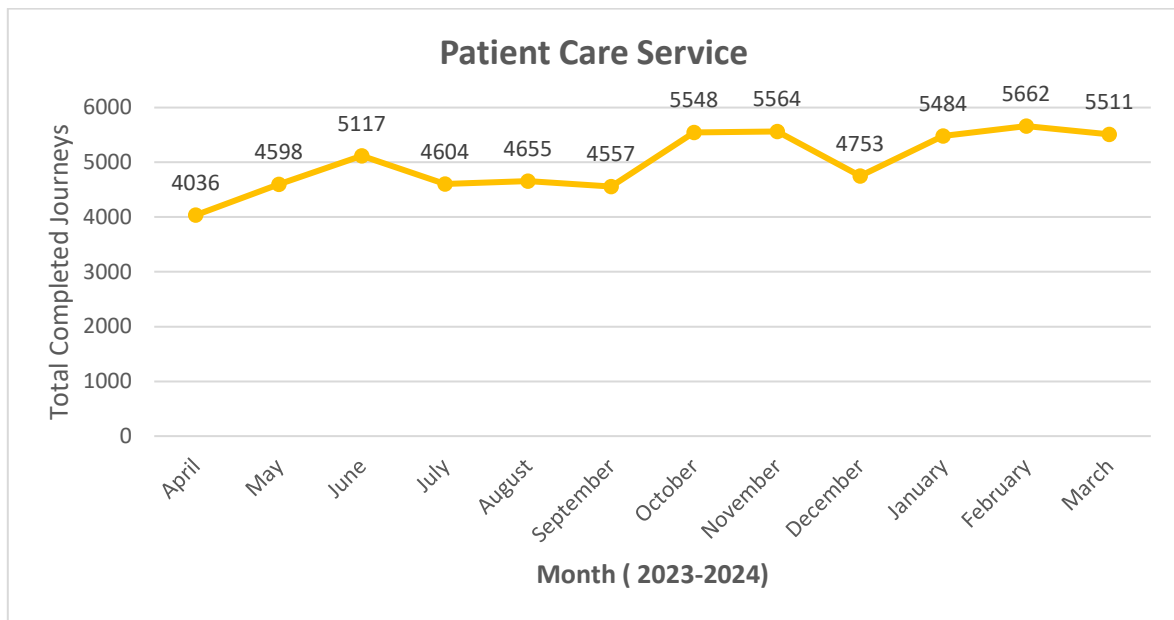
NIAS Patient Care Service

Northern Ireland Ambulance Service provides non-emergency ambulance transport for patients who require assistance to get to healthcare appointments. The service is provided for patients attending secondary care facilities. The section of NIAS that undertakes such non-emergency ambulance transport is called the Patient Care Service (PCS).

PCS utilises a workforce establishment of approximately 269 Ambulance Care Assistants (ACA) to deliver the service. In more recent times we have expanded the activities of our ACAs to include what we refer to as A&E Support. This is when PCS resources provide ambulance transport for emergency and doctors urgent workload that is suitable for non-emergency resources. Resources are then back-filled to supplement the PCS tier, with Voluntary Car Services (VCS), Taxi services and Independent Ambulance Service (IAS) Providers.

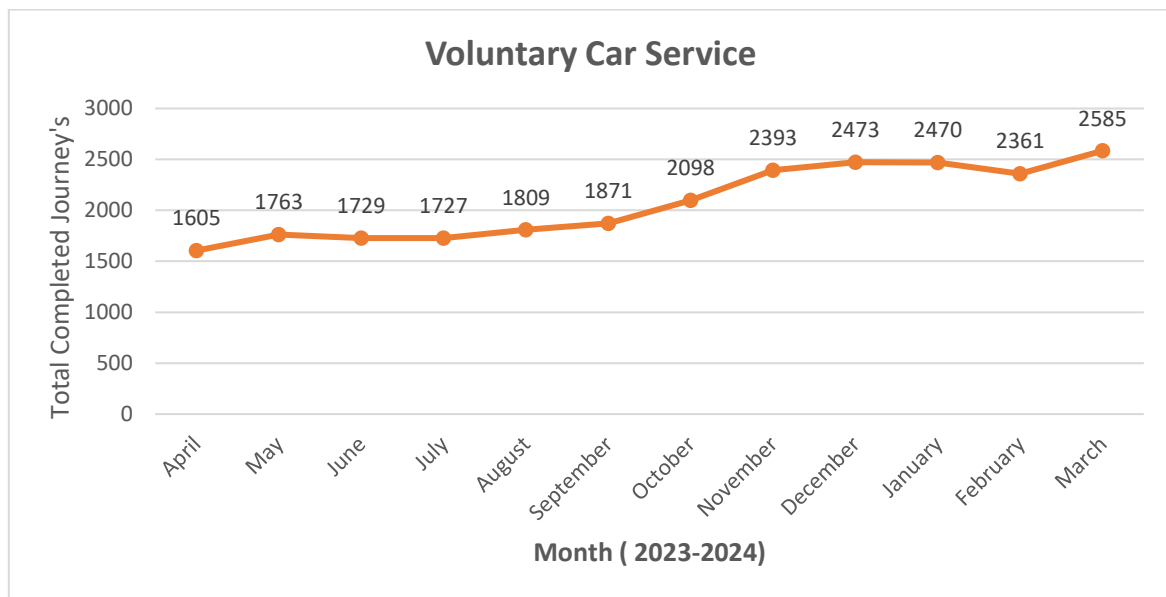
Information Snapshots

The following information provides a snapshot of activities from the various services and resources associated with our Patient Care Service:

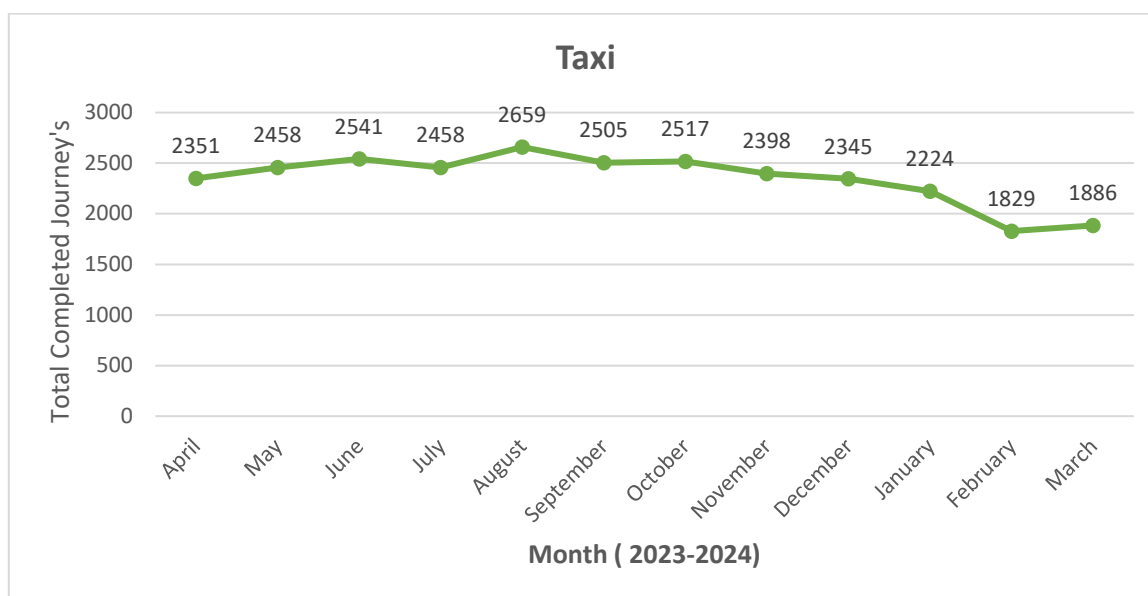


NIAS PCS resources - Journeys per day

The graph below illustrates our strategic intent to increase the use of the Voluntary Car Service which as the name suggests is operated by volunteer car drivers who utilise their own vehicles to transport patients on behalf of NIAS and are compensated by a set mileage rate:

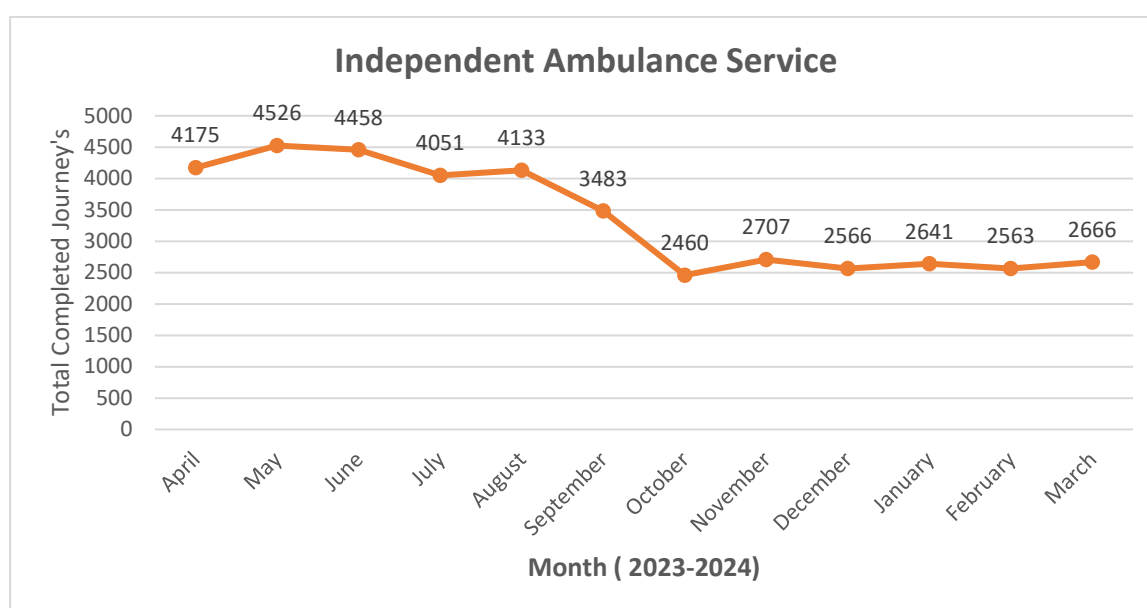


VCS resources - Journeys per day



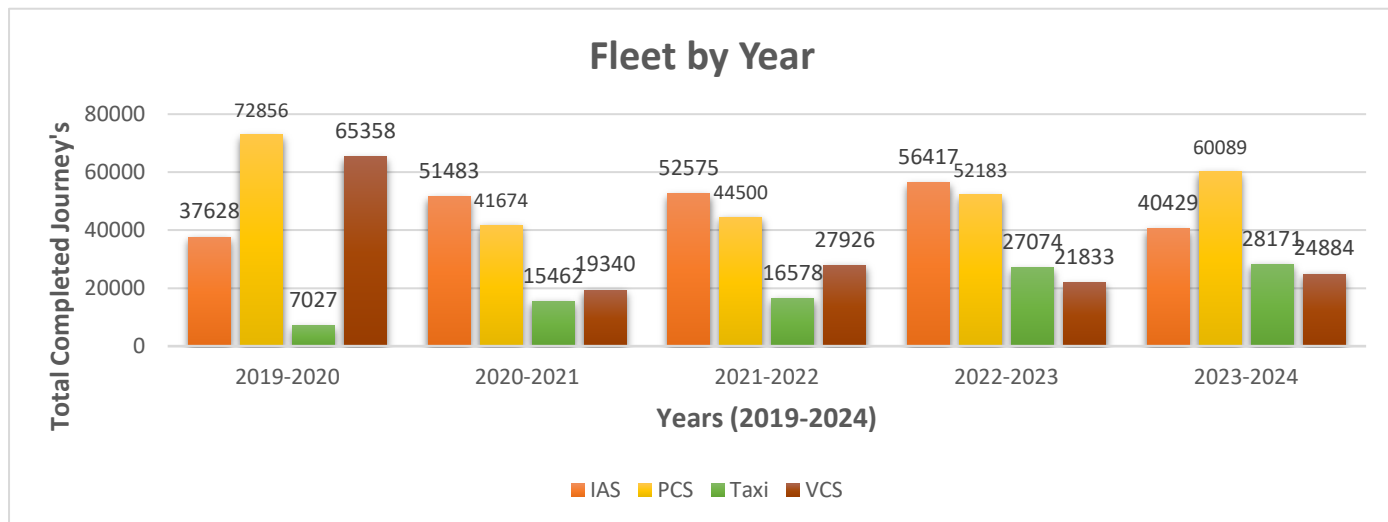
Taxi resources - Journeys per day

NIAS utilise taxis as an alternative to our own Sitting Case Vehicles (SCV). The majority of walking patients who can be transported by VCS and Taxis are either attending appointments for renal dialysis or cancer treatment. Taxi use was significantly increased during the Covid-19 pandemic due to the VCS being stood-down initially and then only partially re-established.



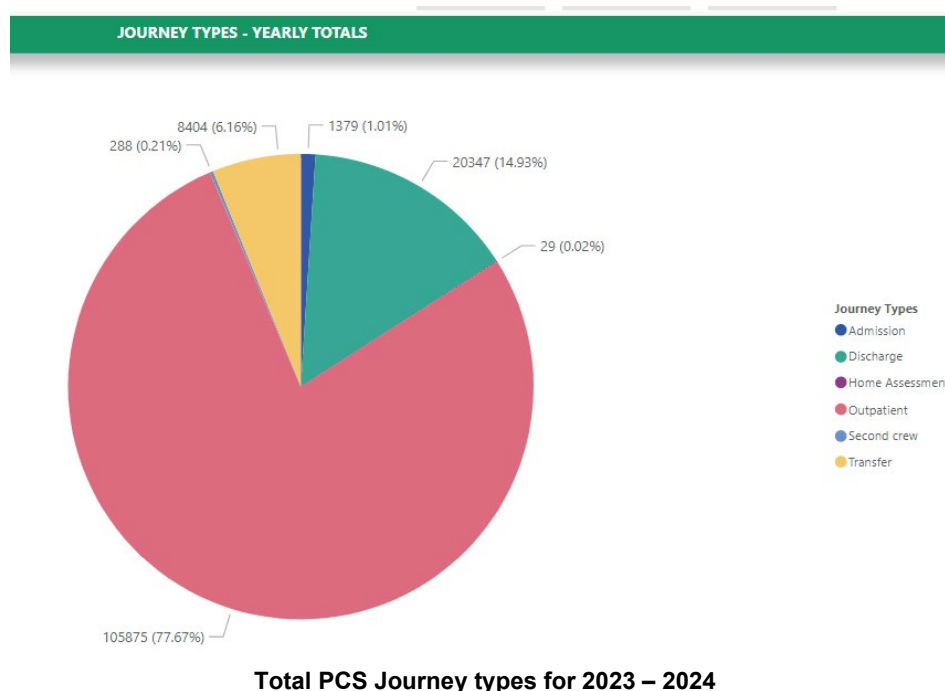
IAS resources – Journeys per day

Independent Ambulance Service (IAS) resources working for the PCS NEAC room (activity shown above) were reduced in October to November 2023 to reflect the return of some PCS resources from A&E Support activity. Our strategic intent is to continue to reduce reliance on IAS support for both NEAC and EAC. We plan to do this through increasing productivity and efficiency of our own PCS resources and increasing our VCS team. The total activity of our Patient Care Service and associated resources since 2019 (which incorporates the period of the Covid-19 pandemic) is shown below:



Total Journeys carried out by PCS and associated resource per year.

PCS Journey types for 2023-24 are shown below:



Clinical Improvement Plan

NIAS has developed a clinical improvement plan to outline a tangible clinical roadmap to 2026. This will define the direction and workload for developing new posts and teams within the organisation. This aligns the clinical elements from the 'NIAS Strategy to Transform 2020-2026' and other identified areas of clinical development.

There have been further new appointments to the clinical team in the past 12 months. These posts are essential to develop and deliver improvements and projects in multiple areas. NIAS is currently reviewing its clinical education and making progress despite limited resources. The roll out of a bespoke vehicle-based response bag to the entire emergency

fleet has completed, this is a modular bag with a standardised layout, and was designed by NIAS clinicians. It now forms part of core equipment within the emergency vehicles which is a big change from the personally provided paramedic response bags which were given to every paramedic on qualification.

The roll out was a long process as it was delayed by COVID, and started by an operational paramedic. It was rolled out in collaboration with Operations and formally collated feedback has been excellent. We have taken that feedback onboard for the development of a new paediatric response bag and we have also engaged with the manufacturer to make small changes based on our experience of the bag in use. Airway management guidelines were introduced in 2021-22; a formal airways management guideline was made available to clinicians in October 2023.

Aligning NIAS to all UK Ambulance Trusts, NIAS appointed a lead pharmacist in 2023-24. The NIAS Pharmacy team was able to expand with the addition of another pharmacist and pharmacy technician. This enabled progress on digital patient group directives developed for multiple NIAS medications, development and introduction of new medications for Helicopter Emergency Medical Service (HEMS) and the introduction of an advanced Paramedics Critical Care medication package.

As a vital component of our clinical improvement plan, enhancing outcomes for our most severely ill and injured patients is of utmost importance. To achieve this, several measures have been put in place, including the formation of a cardiac arrest survival group, collecting baseline data on cardiac arrest performance, and exploring ways to link patient outcome data. We have gathered historical cardiac arrest data from 2018 to date to establish a baseline for comparison. Furthermore, we have mapped data from the NIAS Electronic Patient Care Records (ePCR) and created initial draft dashboards to monitor the general clinical care provided to this patient group, which will help us to continuously improve their outcomes.

In late 2023 the Clinical Support Desk (CSD), following a test of change, moved for a trial period under the Clinical Directorate and was remodeled into an Integrated Clinical Hub (ICH). There followed a large and successful recruitment campaign with temporary funding made available to expand the Clinical Support Manager (CSM) and CSD paramedic tiers. Initial findings show that under a remodelled and more clinically led focus, 'hear & treat' rates were increased, with March 2024 showing the Trust's highest figure to date. Additionally, patient safety has been increased as the team can review a wider number of 999 calls awaiting a response to the scene.

Measurement is key to the development of all aspects of clinical practice. In the past year, NIAS has built a clinical measurement outline framework through focused data development groups. An extensive dashboard was completed to measure patient care pathways, including conveyance, see & treat and hear & treat. Further dashboards are underway pulling data from our growing ePCR data set to measure clinical safety parameters and care bundles.

NIAS recognises the importance of developing its evidence base and having a Research and Development (R&D) presence to enhance the growth of the profession. To cultivate a culture of research excellence and improve research capacity, NIAS has established five strategic R&D objectives. These include building a skilled, confident and sustainable workforce, enhancing research infrastructure, promoting research implementation, aligning research with clinical

practice, and establishing a culture of research excellence. In addition to appointing a Research and Development Manager in 2022-23, NIAS has also appointed its first dedicated Research Paramedic to expand the team's capacity in 2023-24.

The Advanced Paramedic Critical Care programme was launched in collaboration with the NIAS Helicopter Emergency Medical Service (HEMS) team in 2023-24. The programme is designed to provide postgraduate education for the team over two years. Upon completion, the team will function as part of the HEMS team, responding to the most critically ill and injured patients in the region.

To ensure the success of the programme, two qualified Advanced Critical Care Paramedics (ACCP) have been recruited by the HEMS team. This has made it possible to realise the planned year 3-4 benefits in year 1 of the programme. In 2023-24, an Advanced Paramedic in Critical Care was able to practice independently and travel across Northern Ireland during peak call times in a rapid response vehicle. This initial launch helped us test the concept and plan for the growth of the Advanced Practice workforce.

To further enhance the programme, additional Patient Group Directions (PGDs) were introduced, and an updated scope of practice and interventions list was shared with all clinicians to aid their decision-making process when requesting ACCP assistance.

Evidence shows that 8% of all 999 patients are patients who call 999 regularly. At times these patients do not have acute medical issues and have complex needs which are challenging to meet through the standard ambulance response. The established NIAS complex case team manages this workload to meet with these patients and support them through multi-disciplinary teams to find them the care that they need. This support reduces the need for them to call 999 and allows NIAS to most effectively utilise their emergency resource.

Professionalism plays a pivotal role in the delivery of safe effective and compassionate care. Within the Clinical Directorate, the Head of Professional Practice has collaborated with colleagues across the Trust to support and develop practice, improve quality of care and ensure positive patient outcomes. A recent development has seen a partnership with the Health and Care Professions Council (HCPC) Professional Liaison Service to develop a package of resources to assist registrants achieve high professional standards. It is envisaged that these resources will be embedded with the Trust's continuing education programme.

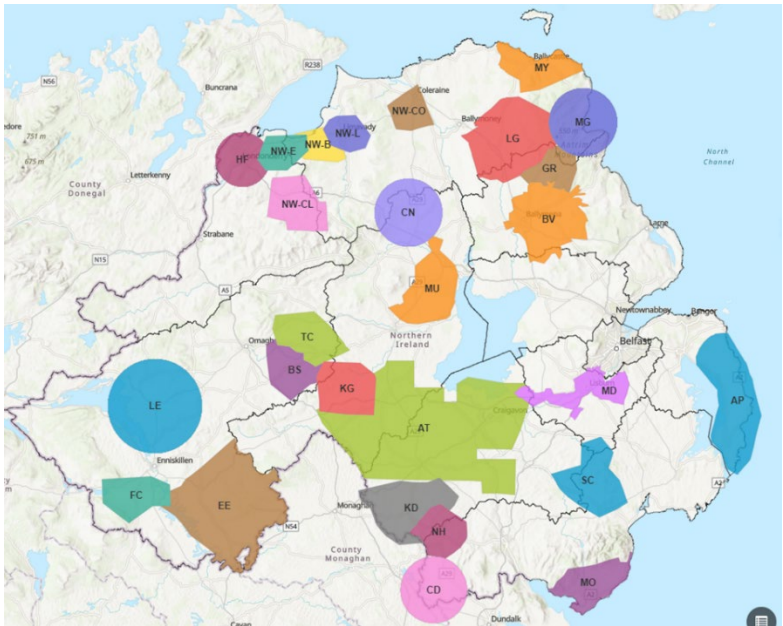
In line with the College of Paramedics framework and the Northern Ireland Allied Health Professional (AHP) Advanced Practice Framework, NIAS is continuing to develop its career framework. Outputs this year include the appointment of an additional Consultant Paramedic and the appointment of the first NIAS research paramedic working with the Research and Development Manager. Initial work has been started to scope the introduction of Advanced Paramedics in Urgent Care.

Community First Responders

There are currently 348 Community First Responder (CFR) volunteers and 22 schemes in Northern Ireland. A new scheme has been established and new volunteers trained in Mid Ulster. However, limited capacity and resources within the Community Resuscitation Team have restricted the demand for new CFRs, within existing and new schemes. Several areas are still waiting for training, which will be conducted throughout the coming year.

348

Active Community
First Responder
Volunteers



The map above highlights the areas of Northern Ireland which are covered by a CFR Scheme at the time of writing this annual report.

In the past year, all new CFRs have received Moving and Handling training as part of their initial two day training course and existing CFRs have also received Moving and Handling training as part of their annual recertification training.

Automated External Defibrillators

3,178

AED's

There are currently more than 3,100 Automated External Defibrillators (AEDs) available to the public and registered with NIAS on the Circuit National Defibrillator database. Over 50% of our Community AEDs have been tagged with important information that can help bystanders return the AED to its permanent location in case of an out-of-hospital cardiac arrest. This tagging process is also helping NIAS audit the location and accuracy of information provided when AEDs are registered.

Community of Lifesavers Education Programme in School Settings

Since the launch of the Community of Lifesavers Education Programme in post-primary settings in January 2023, 429 teachers have attended training to be Lifesaver Ambassadors. Over 180 (66%) post-primary settings, including Special Schools and Education Other Than a School (EOTAS), are teaching vital lifesaving skills.

429

**Lifesaver
Ambassador
teachers**

Community of Lifesavers Education Programme



All six modules of the core programme are complete and additional optional modules have been developed. A mobile phone App for pupils to use to ensure their skills and knowledge remain current following their training is in the early phases of testing.

4,000

**GoodSAM
responders**



Northern Ireland has over 4,000 members of the public who have a minimum of Basic Life Support training and have registered to be a GoodSAM responder. Since members of the public went live on GoodSAM in February 2023 over 140 people have accepted a GoodSAM alert.

Complex Case Team (CCT)

Evidence shows that 8% of all 999 calls are made by service users who need to call 999 regularly. At times these service users do not have acute medical issues but have complex needs, which are challenging to meet through the standard ambulance response. A frequent caller is defined as 'an individual who calls 999 5 times in 1 month, or 12 times in 3 months'.

24,653

frequent calls

In 2023-24 NIAS received 24,653 calls from service users who met this criteria.

We currently hold information on 1,542 individuals who have met the criteria. The NIAS complex case team manage this workload by meeting with service users who call frequently. We support them by taking a multi-disciplinary approach and working in collaboration with other statutory agencies. We make appropriate onward referrals to provide them with the support that they require, thus meeting their complex needs and reducing their

reliance on the 999 system. This allows NIAS to utilise their emergency resources most effectively.

Key steps taken this year:

- Appointment of three permanent Complex Case Officers
- Developing continually refined data activity dashboard
- Developing a partnership with the British Red Cross (BRC) to support complex patients in the community

The CCT were successful in winning the NI Government's Award for 'Partnering, Leading and Shaping for Population Health' in April 2023, with the awarding panel highlighting the Team's "Clearly articulated impact with a vision for future development and investment - an impressive project driven by passionate individuals working as a team".

In April 2023, the CCT hosted the first in-person meeting of the Frequent Caller National Network (FreCaNN) since before the COVID-19 pandemic and welcomed representatives from 10 different UK ambulance services.

The evaluation carried out following a collaborative project with the BRC during the last year (in the Belfast and South Eastern Trust areas), which consisted of 48 service users who had met the criteria, has shown a 55.2% reduction in the number of 999 calls and a 61.1% reduction in conveyances to ED.

Co-production (incorporating PCE and PPI)

In 'Caring today, planning for tomorrow – Our Strategy to Transform: 2020 – 2026', NIAS commits to developing its Patient Client Experience (PCE) and Personal and Public Involvement (PPI) processes and opportunities into a more comprehensive and cohesive Co-production model.

One element of this co-production model that we have been focusing on during this reporting period is in relation to Care Opinion. We have been working hard to embed the platform, its use and the stories that are told, into the culture and practice of NIAS and across Health and Social Care in Northern Ireland.

During these 12 months, 162 stories were published online and these stories were viewed a total of 14,448 times. The Trust also hosted three outreach sessions during this period to generate additional NIAS-specific Care Opinion stories.

Internally, there has been a direct focus on, responding to, deriving learning from, actioning learning from and sharing learning from the Online User Feedback System (Care Opinion), across all levels of the organisation from Board to Road.

During 2023-24, we focused on a 10,000 More Voices survey which gathered experiences of our Urgent and Emergency Care provision. The survey closed in March 2023 with 141 submissions, and its findings were shared with internal forums both to identify good practice and areas for improvement. Other patient experience sources were also considered to create a holistic service-wide improvement plan.

During Co-production Week in July 2023, NIAS launched its first Involvement and Co-production Strategy, aiming to improve the safety and quality of health and social care services by promoting true partnership working across the Trust. This strategy will guide the next three years of co-production work, ensuring that the service user voice is actively invited, welcomed, heard, and acted upon.

NIAS also created a range of opportunities for front-line staff and external partners to influence service transformation. These include:

- Establishing a Partner Voice Forum to guide the implementation of Involvement and Co-production Strategy and to quality assure all resulting activity. At its first meeting in February 2024, the forum, which consists of 10 Service Users and Carers, were provided with an overview of NIAS, a report on current Experience and Involvement activity and agreed a schedule of quarterly meetings for 2024 - 2025.
- Consulting with 70 members of staff from the NIAS Patient Care Service (PCS) asking 'What Matters to You?'. Feedback provided valuable insight of staff experiences of providing A&E Support, training and progression opportunities and challenges with fleet design and equipment.
- Working in partnership with both the Cedar Foundation's Regional Service User Forum and Age NI's Consultative Forum to co-design an infographic and video to raise awareness of what to expect when the public rings 999.
- Engaging with 63 frontline A&E staff to learn about their experiences of late finishes.

During 2023-24, partners and frontline staff have been involved in the planning, delivery and evaluation of our services. We also continue to build the capacity of staff to lead and facilitate co-production activities with the completion of Engage and Involve mandatory training and internal PPI training.

NIAS Infection Prevention and Control Service

The Infection Prevention and Control (IPC) Service within NIAS was formally commenced in November 2019. The team consists of an IPC Practitioner, a Senior IPC Practitioner and an IPC Lead Nurse.

The team provides expert evidence-based IPC guidance and support to all staff members in relation to the prevention and management of Infection, to maintain both service user and staff safety. During this period the IPC Team have:

- Worked with a wide range of internal and external stakeholders and partner organisations to influence IPC practice at the local, regional and national level.
- Developed and cascaded education for staff in various forms, including face-to-face training, development of a range of newsletters, promotional work around World Hand Hygiene Day and World Patient Safety Day, and informal conversations with staff at Emergency Departments and healthcare facilities.
- Developed and launched a bespoke IPC resource which provides ambulance-specific advice for staff in an easy-to-read and easy-to-access online resource, whereby IPC guidance is now available 24 hours a day, 7 days and week at the point of care.

- Delivered a robust audit programme with clear Key Performance Indicators (KPIs) at Emergency Departments and ambulance stations.
- Ensured that where actions are required in relation to IPC they are followed up in a timely fashion and actioned appropriately.
- Shared learning via the IPC and Environmental Vehicle Cleanliness Group, Learning Outcomes Review Group, divisional meetings, Senior Management Team Meetings and committees.
- Maintained a close working relationship with the NIAS Environmental and Vehicle Cleanliness team and Operational teams to ensure that all NIAS Vehicles, Equipment and facilities are effectively and properly decontaminated.
- Provided leadership and advice where outbreaks have occurred to bring the situation under control as quickly as possible.
- Supported and advised staff where occupational exposure to an infectious agent has occurred.
- Supported with delivery of the spring and autumn COVID-19 Vaccination programme.
- Supported with delivery of the Autumn/Winter Flu Vaccination programme.
- Attended and contributed to the Infection Prevention Society NI Group and national group.
- Attended and contributed to the NI IPC Lead Nurse Forum.
- Attended and contributed to the National Ambulance Service IPC Group (NASIPCG), through which the team has contributed to, and supported with, guidelines and resource development at a national level.

Serious Adverse Incidents (SAI)

During the 2023-24 financial year, the Trust:

- Reviewed 155 incidents as potential SAIs. This is an increase of 14.8% in comparison to the same reporting period in the 2022-2023 financial year. This increase can be attributed in part to an increased level of reporting of potential SAIs through an improved understanding of SAI criteria and the procedures for reporting SAIs. This has been achieved through increased training and focus in this important area. It is also attributed in part to the ongoing pressures within the service such as extended Emergency Department (ED) turnaround times, delayed ambulance response times and ongoing resourcing issues.
- Notified 48 incidents to the Strategic Planning and Performance Group (SPPG) as Serious Adverse Incidents. Two incidents were subsequently de-escalated.
- 100% were related to unexpected serious risk to a service user and/or staff member and/or member of the public.
- Of the 46 remaining SAIs notified, for 33 of these incidents there was engagement with service users and their families. For the remaining 13 incidents, engagement could not be completed for a variety of reasons including the absence of contact details for the service user or next of kin, no response to initial correspondence or where the patient remained an inpatient in hospital for the duration of the review. Of the 33 engagements completed, an average completion time of 16 days was achieved for the engagement element. The trust aims to complete initial engagement within 5 days of the incident being notified as an SAI, however many complexities prevent this from being achieved in 100% of cases.

- 47 SAIs were completed and closed within the reporting period. The regional 'Procedure for the Reporting and Follow up of Serious Adverse Incidents' states that Level 1 SAI reviews should be completed within 8 weeks (40 days) of notification. The average completion time for the 47 incidents completed within the reporting period was 19 weeks and 3 days (98 days). The Trust acknowledge that this is significantly longer than the 8-week timeframe and work is continuing to improve this position.

NIAS theme SAIs using two sets of criteria, National Ambulance Risk & Safety Forum (NARSF) and Regional Safety Forum (RSF). NARSF themes are used for UK Ambulance Service comparison. This allows NIAS to participate in UK benchmarking against every other UK Ambulance service. The top three NARSF themes for SAIs completed within 2023-24 were:

- Delays in call handling and dispatch
- Call handling and dispatch incidents
- Clinical assessment and/or treatment on scene

RSF themes are used for Northern Ireland Health and Social Care (HSC) local comparison. Although useful for national and regional benchmarking, the current RSF themes are very broad and it is felt that within these categories there is more nuance that could inform greater learning for NIAS. The SAI team, in conjunction with the Datix administration team, have developed a further range of new NIAS sub-themes, Quality Safety and Improvement (QSI) themes, and are based on a combination of the RSF themes and experience of incidents to date within NIAS. The top 3 QSI themes for SAIs completed within 2023-24 are:

- Delayed response out with standard associated with the patient outcome of death
- Recognition of a patient deteriorating in the community
- Electrocardiogram (ECG) recognition and interpretation

Trust Directors have a responsibility to ensure that learning from SAIs occurring within their areas of responsibility is communicated and applied. The use of Directorate dashboards on the Trust Datix system continues and has improved and simplified this process and has shown a marked improvement in the implementation of SAI recommendations. The SAI team have also been working to evidence completed recommendations for assurance of implementation with 65% already achieved.

During this reporting period, NIAS participated in 19 SAI reviews led by other NI Health Trusts. Collaborative working with other Trusts supports quality improvement and leads to a holistic review of Serious Adverse Incidents across the entirety of the patient pathway.

Service User Feedback Team (SUFT) Overview

NIAS recognises the importance of feedback received from our patients, patient's relatives, carers, advocates and other service users as a driver for learning and continuous improvement. The SUFT's role is to ensure feedback received is managed appropriately and within the timeframe set by Department of Health.

Complaints, Compliments and Enquiries Received

		Apr - 23	May - 23	Jun - 23	Jul - 23	Aug - 23	Sep - 23	Oct - 23	Nov - 23	Dec - 23	Jan - 24	Feb - 24	Mar - 24	Total
Service User Feedback	Complaints	17	15	11	16	15	24	28	29	20	18	21	27	241
	Formal	17	12	10	15	15	21	21	26	18	18	21	26	220
	Informal	0	3	1	1	0	3	7	3	2	0	0	1	21
	Compliments	38	41	36	32	29	36	31	34	16	33	37	34	397
	Enquiries	1	10	3	7	8	2	7	6	9	3	5	12	73
	Re-opened Complaints	0	1	0	0	1	0	0	0	1	0	0	0	3
	NIPSO Complaints	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Cases Opened	56	67	50	55	53	62	66	69	46	54	33	73	714

		Apr - 23	May - 23	Jun - 23	Jul - 23	Aug - 23	Sep - 23	Oct - 23	Nov - 23	Dec - 23	Jan - 24	Feb - 24	Mar - 24	Total
Acknowledged / Closed	Acknowledged <2 working days	17	15	11	16	15	23	28	29	19	18	21	27	239
	Total No. of Complaints Closed	14	19	18	9	17	23	16	24	23	20	21	27	232
	% closed within 20 working days	36%	42%	44%	30%	53%	44%	63%	42%	52%	30%	38%	50%	44%
	% closed within 21 to 40 working days	21%	16%	17%	10%	29%	13%	25%	37%	26%	35%	24%	15%	22%
	% closed within 41 to 60 working days	0%	11%	11%	50%	12%	17%	6%	17%	17%	25%	14%	15%	16%
	% closed over 61 working days	43%	31%	28%	10%	6%	26%	6%	4%	5%	10%	24%	20%	18%
	Total no. Enquiries Closed	1	11	2	7	6	6	7	3	8	4	4	11	70
	Total no. Compliments Closed	38	41	36	32	29	36	31	34	16	33	37	34	397
	Total Cases Closed	53	71	56	48	52	65	54	61	47	57	62	72	699

Facts & Figures In the year 2023-2024:

- 241 complaints were received (16% increase on previous year). This represents a complaint rate of 0.06% of all (384,074) emergency and non-emergency ambulance attendances.
- 99% of complaints were acknowledged within 2 working days.
- 232 complaints were closed (19% decrease on previous year)
- 44% of complaints were responded to within 20 working days (9% increase on previous year).
- The top three issues of complaint were Transport, Late or Non-Arrival/Journey Time, Staff Attitude/Behaviour and Quality of Treatment & Care.
- 397 compliments were received (2% decrease on previous year).

We welcome complaints so that we can learn lessons and improve our services. Some of our notable quality improvements include:

- Regional learning letter to all GPs requesting they ensure to explain to any patient requiring an ambulance response that they or their carer must phone 999 immediately if there is any deterioration in their condition.
- Updates to the Information Marker Policy and Procedures (currently under development).
- Updates to Emergency Ambulance Control SOPs to provide further clarity on the correct allocation to Healthcare Professional urgent ambulance requests.
- Improved Non-Emergency Control processes for responding to changes to available resources to reduce the impact on service users.
- Updates to the Patient Record Policy to provide additional guidance to staff in relation to the actions to be taken when a patient cannot be found at the location.

In addition to the kind words of thanks provided in the positive feedback received, the top three key themes identified from the positive feedback received from compliments include:

- Caring and compassionate staff
- Outstanding patient care
- Knowledge and skills



In addition to this the team continues to engage with the National Ambulance Service Patient Experience Group (NASPEG) to facilitate sharing and learning through concerns, complaints & compliments on a national level; developed a feedback leaflet for frontline staff to issue to service users; created a learning outcomes action dashboard for managers to monitor; refreshed the public facing feedback sections of the external NIAS website; and developed a feedback survey for people who have submitted feedback and staff who were involved in the complaints process to complete following resolution of the complaint.

Quality Improvement

In the past year, the Quality, Safety and Improvement (QSI) Lead within NIAS has continued to represent the Trust and to bring the ambulance voice to national and regional Quality Improvement (QI) groups, in particular the Ambulance Q community; a collaborative group able to coordinate and share learning into the wider UK ambulance organisations; and Health and Social Care Quality Improvement (HSCQI). This continued commitment to attendance and representation ensures that the Ambulance Sector is kept high on all agendas and solidifies the role of the sector as a key system stakeholder both within Northern Ireland and more broadly in the UK.

This attendance also has supported NIAS to reflect the broader system context within all QI work and capacity and capability building internally and is reflected in the new NIAS Quality Strategy which was a key achievement of the team in November 2023.

The strategy was launched on World Patient Safety Day in November 2023 at a ceremony which was attended by all stakeholders in NIAS and most proudly by members of the NIAS Research Partner Voice Forum. The strategy has been aligned to the NIAS overarching corporate strategy to transform and will run to the same time scale for delivery, that is until 2026.

This strategy firmly embeds Quality Improvement (QI) as a core function of our organisation. As part of the development of the strategy, there were a number of staff engagement sessions, that took place at the Emergency departments and stations across the region to connect with staff and listen to their concerns about the issues that mattered to them.

As an outcome of this, we identified 17 projects for improvement as key areas for QI to support in enhancing our compassion, professionalism and respect for the patients we care for.

A series of visits to frontline areas throughout the year provided opportunities to engage with staff, to identify what matters to them and explore their ideas for improvement to help develop Quality and Service Improvement (QSI) initiatives.

The QSI Leads delivered a QI Curry night in November as part of our strategy to raise awareness of the benefits that quality improvement methodology can bring to teams across the organisation.

Supporting staff to lead change:

Working in collaboration with our colleagues across the Trust and service users we provided quality improvement support to the Patient Care Service (PCS) improvement programme, and staff late finishes group to identify and test change ideas to reduce the impact of delayed handovers on our staff finishing times. QSI leads facilitated a number of cross-directorate workshops to process map existing and emerging systems. These were beneficial in identifying areas for improvement, reducing unwanted variance and providing a standardised approach to policy delivery across the organisation.

Growing Capability:

QSI leads have represented the Trust at local, regional and national groups such as Q exchange and Ambulance Service networks. QSI leads continue to contribute to the regional Health and Social Care Quality Improvement Hub.

QI training:

In June 2023 we celebrated the graduation of six staff from the Quality4U programme and one staff member completed the Scottish Improvement Leaders Level 3 QI programme. In the

Quality4U programme, we had several nominations in the categories for 'Best Poster Presentation' and 'Best Project' and were delighted to win awards in both categories. A celebration event with the graduates took place as part of World Quality Day in November 2023 to allow us to share in their successful completion of the programmes.

As part of our commitment to increasing our capability and capacity of QI within the organisation, we continued to work with the South Eastern Trust (SET) to provide level 2 QI training through their Quality4U programme. SET for the first time facilitated a NIAS-only course and we were able to offer 10 places to staff from across a range of directorates within the organisation. Projects being undertaken were in key areas such as increasing service user feedback, early interventions for staff absent due to stress, improving compliance with IPC measures and the introduction of a response bag for commanders. This 8-month Level 2 Quality improvement programme ensures learning in change theory, systems approaches and leadership skills. This brings our QI alumni of those trained at Levels two and three to 31 ensuring we can deliver change across the organisation for service users, staff and our voluntary partners.

Growing organisational capacity:

We have successfully offered 12 QI clinics to ensure dedicated time for staff to engage in QI and a programme of mentoring and support has been established across the organisation for staff looking to implement improvement ideas.

The QSI lead team are looking forward to establishing their own NIAS quality academy this coming year as the next step for delivering QI capability and capacity for NIAS.

Transformation and Improvement Programmes

Work has continued during 2023-24 on the delivery of 'Caring today, planning for tomorrow – Our Strategy to Transform 2020-26'.

This is an ambitious transformation strategy that sets out how we can address our current challenges, and how investment in our services will enable us to transform and bring tangible benefits to patients, the HSC system, our workforce and the communities we serve over the coming decade.

Under a governance structure led by the Strategic Improvement Group (SIG) the Strategic Transformation Portfolio is being delivered via a series of Transformation and Improvement Programmes involving elements of change and innovation across the organisation. The current Transformation/Improvement Programmes are:

Electronic Patient Care Records (ePCR)

The factors below have contributed to electronic patient care records embedding as NIAS common practice. During March 2023, the average number of ePCR created per day was 29 and during March 2024, the average number per day was 235.

**ePCR
increased
from 29 per
day to 235**

1. The revised NIAS Policy for Completion of Patient Records launched in October 2023 established that electronic patient care records created using MobiMed software are now the NIAS standard format for recording patient care records.
2. The rollout of Panasonic Toughbooks to 165 operational vehicles has given staff the flexibility to use in-vehicle devices or personal issue tablets to create ePCR for the patients attended.
3. All original in-scope hospitals are receiving NIAS electronic patient care records either directly via MobiMed or through Encompass. The list of hospitals receiving our electronic care records are Royal Victoria Hospital, Royal Belfast Hospital for Sick Children, Mater Hospital, Craigavon Area Hospital, Daisy Hill, Antrim Area Hospital, Causeway Hospital, Altnagelvin Hospital, South West Acute, Ulster Hospital, Lagan Valley and Downe.

Furthermore, the MobiMed electronic patient care record solution has been recognised as a valued system by the five Trusts and deployment of MobiMed has commenced for Maternity Units, with Royal Jubilee Maternity Hospital now receiving ePCR.

Benefits

The benefits of MobiMed and electronic patient care records are now starting to be realised.

- For the first time, a NIAS electronic patient care record is now added to the patient's medical history on EpicCareLinks (through encompass in SET and will continue across the region as Encompass is rolled out)
- The data captured from the patient records is starting to enable clinical research and clinical governance. Dashboards have been created and implemented for the purposes of:
 - Medications usage – used by the Pharmacy Team to assess drug administration.
 - Out of Hospital Cardiac Arrest (OHCA) – used by the clinical team to assess NIAS responses to Cardiac Arrest patients.
- Some NIAS ambulance staff are starting to use the access to patient history on NIECR (Northern Ireland Electronic Care Record) to help inform their clinical decision-making.

Next Steps

Further development of the MobiMed solution will result in the following being implemented during 2024-25.

- MobiMed to support referrals to urgent and other care pathways.
- NIAS care report to be added to patient's medical history on NIECR.
- Notifications to patients' GPs for NIAS attendance that do not result in a conveyance to the hospital.

Telephony Integrated Command and Control System (ICCS) Replacement

Delivered as part of the Regional Emergency Ambulance Communications Hub (REACH) Programme this project will replace this core technology to enable NIAS to continue to fulfil its statutory responsibilities in providing an emergency response service.

NIAS partnered with leading-edge communications companies to design a robust and scalable enterprise-class IP Telephony Contact Centre, ICCS and Call Recording solution for NIAS. The solution includes feature-rich Unified Communications applications formed as a highly available design with the solution hardware components hosted in two Data Centres. The "Go lives" were in March 2023 and all were completed successfully with Non-Emergency Ambulance Control (NEAC), Emergency Ambulance Control (EAC) and Resource Management Centre (RMC). From April to June 2023, the corporate departments were transitioned to the new solution. The project proceeded to the final stages over July to October 2023 when all Ambulance stations telephony was upgraded and replaced with the new solution providing modern handsets and technology throughout the Trust.

The project team have delivered several business benefits from this project to NIAS:

- A refreshed and modern telephony platform across all areas of the business
- Upgraded the existing Integrated Communications and Control Systems (ICCS)
- Technology refresh in Control room Workstations and Handsets
- Integration with Digital Trunk Radio
- New voice recording system.
- Provision of a Managed Service.

The project was closed in November 2023 and all aspects are now fully operational within business as usual.

Computer-Aided Dispatch Replacement Project

The Computer-Aided Dispatch (CAD) Replacement Project has the objective of ensuring a continuation of services and a smooth transition to a new CAD system within the NIAS Emergency and Non-Emergency Ambulance Control Centres.

A procurement for the new CAD Services has now been completed with the contract being awarded to the supplier via an open procurement exercise.

The new CAD system has several key objectives and will firstly ensure that NIAS has a computer-aided dispatch system in place to support the ongoing management of the 999 emergency services and non-emergency patient care services.

The system will also improve interoperability across both emergency and non-emergency control rooms as well as increasing interoperability with other ambulance services.

The new system will exploit new and emerging digital technologies across both platforms to support the delivery of safe and modern ambulance services and improve the patient and service user experience.

The CAD system will also improve live data monitoring and reporting on NIAS performance across both emergency and non-emergency services to support dynamic decision-making and improve patient care.

The Project now moves to the final design, testing and implementation phases with a completion date planned for December 2024.

Information Governance Compliance

In NIAS, Information Governance is the framework of legislation and best practice guidance with a statutory responsibility for effective management of information risk and to provide assurance. Key statutory responsibility includes the UK General Data Protection Regulation (UKGDPR)/Data Protection Act 2018, the Freedom of Information Act 2000, Access to Health Records (NI) Order 1993 and the duty of confidentiality. This assists in regulating the manner and way in which we collect, obtain, handle, use, share and disclose information.

NIAS recognises that information is required every day across the Trust. High levels of personal and sensitive information are held to deliver the best possible healthcare and services. The Trust uses this information in many ways including:

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

We also understand that we need a defined structure for handling personal information confidentially and securely conforming to appropriate ethical and quality standards. This includes ensuring that information risks are managed robustly across the Trust. This is why we train staff in Information Governance areas, appoint specific roles across Directorates to support this, develop Privacy Notices, consider privacy impacts/risks at early stages of service change, and ensure that a suite of policies and procedures exist that fully outline accountability and responsibilities.

The Trust participates in a regional forum for Information Governance in Health and Social Care (HSC) organisations to meet regularly known as the Information Governance Network (IG

Network). Its purpose is to meet the challenges of Information Governance in a shared and coordinated way, to disseminate learning and to provide a focus for discussion on Information Governance matters. The group will promote best practice standards in Information Governance.

We hold information on patients, clients, suppliers, other Trusts, the Coroner Service for NI, the Police Service of Northern Ireland, the Police Ombudsman, Solicitors, Coroners, and other stakeholders, as well as our staff. The Trust appropriately uses this information to assure the level of care and service provision we deliver to our patients and for planning and business continuity. Good quality information forms the basis of high-quality care, and we understand the importance of this.

The Trust works with the Information Commissioner's Office (ICO) to resolve any complaints received about how the Trust handles data. By legislative requirements, data breaches have to be reported within 72 hours to the ICO. NIAS continues to collaborate with HSC colleagues regarding any incidents that the Trust is alerted to and that may have the potential for risk or any impact on staff, patients, information, or services at NIAS.

Cyber Security remains a high priority for NIAS as the threat from hostile actions is increasing in number and becoming more sophisticated in their approach. The Trust places the utmost importance on the security and protection of data and information to ensure that confidential patient information, network and applications remain fully protected. We continue to work in partnership with the other HSCNI organisations through the Regional Cyber Security Program Board to identify agreed areas for improvement and to prioritise resources to address these. NIAS continue to work with Internal Audit to test compliance with the National Cyber Security Centre's (NCSC) Ten Steps to Cyber Security. NIAS continues to focus on developing the capability to manage network security. Since the outbreak of COVID-19, the capacity for concurrent users working from home has increased significantly with the amount nearly tripled. Extra Licenses, Key fobs and Server Capacity to support this were made available; and policies concerning User Password Requirements/Duration have been reviewed in line with best practice and NCSC guidelines.

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

Workforce

Supporting Our Staff, Health and Wellbeing 2023-24

Creating a culture of health and well-being is a top priority for us. We have made significant progress in implementing our Healthy People, Healthy Place Strategy, with 98% of the actions completed. The Trust have also appointed four Health, Wellbeing and Peer Support roles to improve working lives and prevent harm. These roles include providing Critical Incident Stress Management (CISM) support and developing our CISM peer support network.

In the last year, the CISM volunteer network has doubled to have 41 CISM-trained colleagues. Outcomes from the increased capacity include 100% of colleagues attending a post-incident debrief reporting that attending supported them to remain or return to work. One in four attendees also benefitted from onward referral to Inspire and 123 colleagues reported positive outcomes from attending 'care spaces' facilitated by the peer support team.

The NIAS Association of Retired Personnel was formed and gained almost 100 members following a successful Annual General Meeting. Eight volunteers came forward to be trustees of the association and are working to grow it further.

Staff engagement in wellbeing initiatives increased by 47%. The annual programme uses behavioural insights to build competence, and motivation, and challenge barriers to involvement. 173 colleagues benefited from monthly psychoeducation and resilience workshops. Three horticulture therapy programs at Blossoms Larne saw marked improvement in participants' mental well-being and psychological distress. Focus groups on menopause in the workplace helped achieve menopause-friendly employer status.

“I feel like I can focus on self-care, manage stress, and feel less overwhelmed by life/work/health problems. I love the feeling of calm I get throughout my time at Blossoms”.

Outcomes from participation in water and forest-based wellbeing sessions have mirrored research on the benefits of blue and green space including improved mood and reduced impact of stress.

“This health and wellbeing day was well organised; it was obvious that research was carried out into where and who would provide the service that day. It is not something I would normally take part in but after attending the day I feel it was of great benefit to my health and wellbeing and would recommend ‘Forest is for rest’ to my colleagues”.

This year's Couch to 5K graduation coincided with the parkrun for the NHS with 52% of registered participants completing a 5K within the eight-week programme, others continued with the training and some participants are working towards a 10k or a half marathon. All respondents recorded an improvement in mood and physical health as a result of taking part with some also losing weight and recording an increase in self-confidence.

The annual health and wellbeing programme also includes supporting campaigns such as Talk Money Week, Ambulance Control Week and Stress Awareness Month. During Men's Health Week NIAS colleagues trained in peer support and in Men's Health engaged with over 100 colleagues across divisions, sharing support resources and asking colleagues to describe their picture of health and share how they can be supported in work.

NIAS partnered with other Health and Social Care Trusts and Public Health Agency (PHA) to develop a mental health campaign promoting the message 'Walk & Talk' to 'Be Active' and 'Connect'. Three colleagues completed walk leader training and supported staff to enjoy the Maritime mile walk. A walking club has since been formed with members benefitting from regular walks.

Partnerships working at regional, national and systems levels to improve the working lives of staff are ongoing. NIAS continues to collaborate with partners across Health to improve health outcomes for HSC staff as part of the HSC Healthier Workplaces Network. Staff actively engaged with the network to share their ideas, priorities and views on what a framework for staff health and wellbeing might include.

We are working on preventing suicide and promoting mental health in line with the Association of Ambulance Chief Executive implementation framework. Five NIAS staff have completed the Train the Trainer Applied Suicide Intervention Skills Training (ASIST) and delivered over seventy hours of the course to over sixty members of the community across NI. Six more cohorts of staff are trained to recognize persons experiencing thoughts of suicide and to connect them to intervention resources, following SafeTALK training. NIAS also joined ambulance services nationally to support ambulance staff, friends and family in suicide and mental health crises through The Ambulance Service Crisis (TASC) phone line.

Management of Sickness Absence

Sickness absence has remained at a high level in the Trust, presenting daily challenges to maintain service capacity at optimum levels and mitigate risks to operational cover and the ability to respond promptly.

The Department of Health's (DoH) sickness target for all HSC Trusts was to reduce absence rates to 92.5% of the sickness absence levels reported in 2022-23, by the end of the 2023-24 financial year. This represented a target for NIAS of 11.24%. However, in 2023-24 the cumulative absence for the Trust was 14.23%. It is also acknowledged that sickness absence levels remain higher than average across the HSC and NHS Trusts, with NIAS at the highest levels.

Sickness absence remains a serious concern for the Trust and, as such, enhanced monitoring and accountability arrangements have been established. Managing Attendance has been removed from a Business-as-usual context and is now managed in a Business Improvement space. A dedicated Maximising Attendance project was established, co-led by the Director of Human Resources and Organisational Development (HR and OD) and an Assistant Director of Operations, with regular reporting to the Trust's People, Finance and Organisational Development (PFOD) Committee and Trust Board.

A Project Delivery Plan was developed which set out the priority actions required to deliver improvement in this area. Within the plan, it is recognised that the central role of the line manager in reporting, monitoring and managing sickness absence is fundamental to improving attendance. This can prove challenging in a context where 24/7 management coverage has not yet been resourced. However, this aspect of the managerial function has been prioritised and line managers have been provided with access to relevant training, resources and dedicated professional HR support in its delivery.

While the consistent and robust management of all sickness cases is essential to achieving and maintaining a reduction in sickness absence levels, it was recognised that long-term absence is the main contributor to the Trust's high sickness absence, representing approximately 80% of all sickness absence. A specific focus has therefore been applied to long-term absence, requiring a more proactive approach to progressing each long-term absence case to an appropriate outcome. Whilst the DOH target was not achieved, significant improvement in long-term absence levels was demonstrated in the last quarter of the year, with a consistent downward trend both by month and cumulatively.

The effectiveness of any approach to managing attendance also depends on setting health and well-being at the core of all interventions. It is known that the level of stress and potential for exposure to trauma is high and predictable in any ambulance service and mental health as a cause of absence in NIAS represents approximately a third of all absence. The Trust's Health and Well-Being Team have continued to implement the Trust's Mental Health Action Plan as part of the Healthy People, Health Place Strategy.

Clinical Education

The Clinical Education Department (CED) provided educational opportunities for staff in 2023-24, including revamped education days and new programmes for newly recruited staff.

Continuing Clinical Education (CCE):

- An out-of-hospital cardiac arrest education day was delivered to 800 frontline staff, focusing on the fundamentals of cardiac arrest management. This education included all grades of staff and received positive feedback, with 98% of respondents reporting improved confidence in managing cardiac arrest.
- This is the start of a programme of CCE, which will include further education targeted at cardiac arrest management and further key topics such as clinical decision-making.

Newly Qualified Paramedic (NQP):

- CED provided induction and ongoing support, in line with the national NQP framework, for NQPs that joined NIAS from other ambulance Trusts in the UK.

Associate Ambulance Practitioner (AAP) Programmes

- The CED delivered a new AAP programme to 19 recruits from October 23 to March 24.
- This programme was based on a revised specification, including a complete overhaul and modernisation of the curriculum and learning materials.
- 39 AAP students completed the practice-learning element of the programme and qualified as AAPs during 2023-24.

Practice-Based Learning

- The education team, alongside operational colleagues, have supported a range of learners within practice-based learning elements of various education programmes.
- Ulster University BSc (Hons) Paramedic Science students have been supported to complete 31,153 hours of supervised practice within NIAS in 2023-24.
- The final students on the Foundation Degree in Paramedic Science were supported with 487 practice learning hours.
- CED delivered an introduction to a mentoring education programme to 65 paramedics to assist them in supporting students in practice learning.

Foundation Degree in Paramedic Science

- The Foundation Degree in Paramedic Science has now completed its delivery in NIAS. Throughout the programme, more than 200 paramedics have completed the course and are now working as registered paramedics. The end of the Foundation Degree marks the end of the NIAS education of pre-registration paramedics, as the HCPC now mandate a BSc-level education. The provision of which is delivered by Ulster University, in partnership with NIAS.

Driver Education

- 23 staff members completed their Certificate in Emergency Response Ambulance Driving (CERAD) programme. Including 18 recruits as part of their AAP programme, and 5 existing ACA staff members to support NISTAR (Northern Ireland Specialist Transport and Retrieval) operations.
- 101 staff members received a driver competency review in 2023-24.

Continuing Professional Development (CPD)

- The Clinical Directorate has invested in further digital solutions to support our staff with CPD. This investment included the purchase of licences for JRCALC ParaPass. – a digital platform to support paramedic learning and development.
 - Since its introduction in January 2024, 301 active users, have completed 15,000 CPD questions on learning topics including overdose, life support, and abdominal pain.
- The education department in collaboration with the other Health Trusts supported the delivery of CPD events which included:

- NHSCT & NIAS PRactical Obstetric Multiprofessional Training (PROMPT) course. Community midwives, Paramedics, EMTs and AAPs train together to manage maternity emergencies safely and effectively.
- WHSCT PPCI lab & NIAS ECG recognition (STEMI). Case study learning from PPCI examples for all staff.
- BHSCT PPCI lab & NIAS ECG recognition (STEMI). Case study learning from PPCI examples for all staff.
- NHSCT Direct Assessment Unit & NIAS. Shared learning via promoting the use of the DAU pathway and strengthening the interface between NIAS and NHSCT.

CED Staff Development

- CED staff members have been supported to develop a variety of programmes provided by external organisations. Including Post-Graduate Certificate in Education, Collective Leadership, BSc programmes, and Masters modules.

Violence & Aggression

In 2023-24, there has been an increase in the number of reported incidents of violence and aggression from service users towards NIAS staff, including operational crews and control room staff. The Violence and Aggression Working Group has been actively working to develop effective strategies to address this issue, with a focus on supporting victims and staff who engage with the criminal justice process. NIAS has also introduced the Body Worn Video (BWV) Project, which is currently being implemented and has shown promising results so far.

First NIAS crew to wear Body Worn Video



- 440 cameras deployed across 36 sites
- 590 staff logged onto BWV system
- 16,000 deployments of camera
- Average of 55 cameras deployed per shift
- 8 recordings supporting PSNI prosecutions

There are a number of other work streams being taken forward, including:

- Development of an agreement with PSNI on a violence prevention charter/strategy for operational NIAS staff
- Integration of AACE #WorkwithoutFear strategy
- Liaison with PSNI / NIFRS / Frontline hospital staff on legislative changes to bring Northern Ireland in line with England and Wales – Assault on Emergency Worker
- Potential Development of protective vest for staff
- Delivery of AACE Restrictive Interventions Training and refreshing of corporate responsibility training
- Introduction of joint Complex Case / Violence Prevention visits to service users

NIAS is an integral part of the AACE National Ambulance Violence and Security Group. In February 2024, we hosted a face-to-face meeting of the group in Belfast. This meeting was attended by representatives from all ambulance Trusts across England and Wales, along with staff and senior management from NIAS.

This year the meeting not only focused on violence to staff from service users, but also the uncomfortable subjects of bullying and harassment, racial discrimination and sexual safety in the workplace.

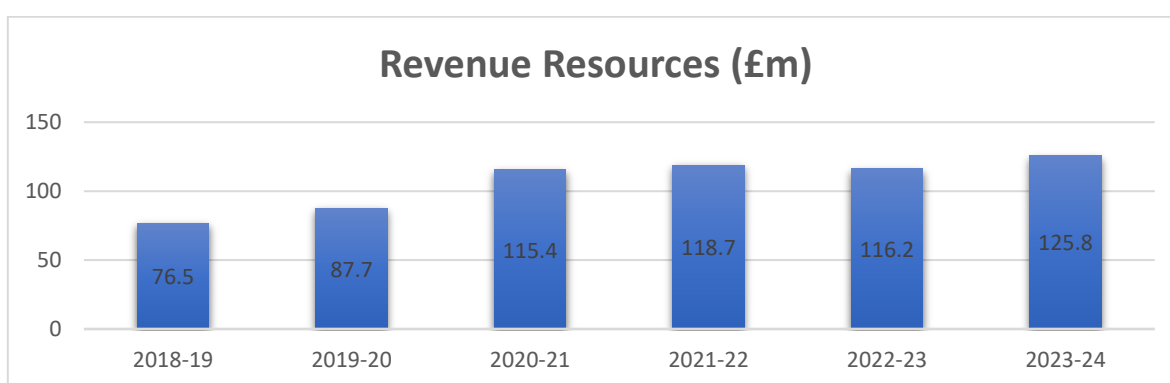


Corporate Challenges

Financial Resources and Performance

Revenue Resources

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



The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. Significant supported developments for the year included the continued investment in the implementation of a foundation degree programme for Paramedics and investment in the workforce and service delivery.

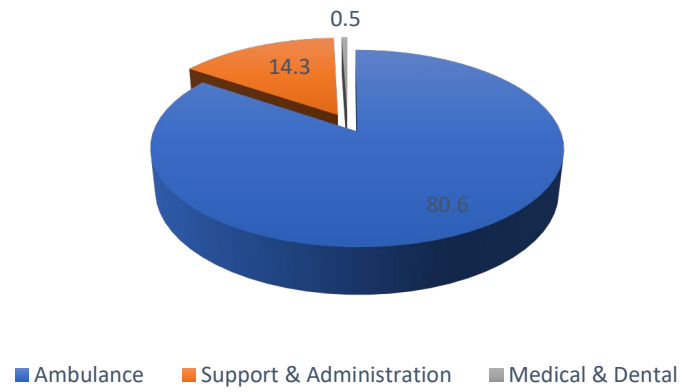
The Trust also generated income in 2023-24 totaling £0.65m (see Note 4 of the Annual Accounts).

Revenue Expenditure

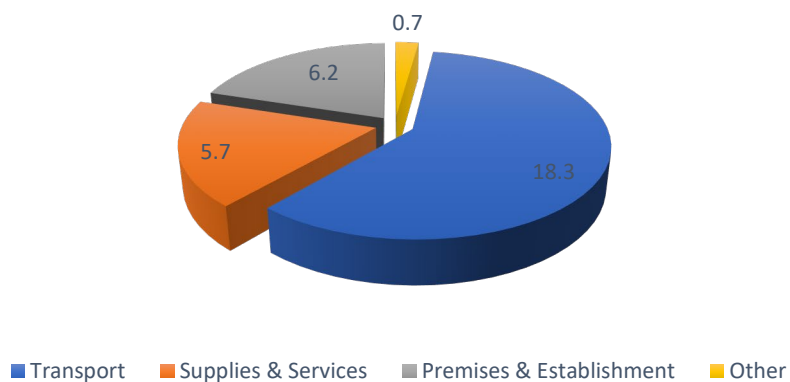
These resources are applied to provide the full range of services provided by NIAS. £95.4m (75%) of total expenditure in the Ambulance Service is on staff costs and the vast majority of this expenditure is on front line Ambulance Service provision. Nonpayroll expenditure of £30.9m (25%) is largely made up of the costs of voluntary and private ambulance services, running the ambulance fleet, clinical and non-clinical services and supplies and premises and establishment costs.

The breakdown of expenditure between these areas in 2023-24 is illustrated below.

Revenue Resources Applied - Pay (£m)



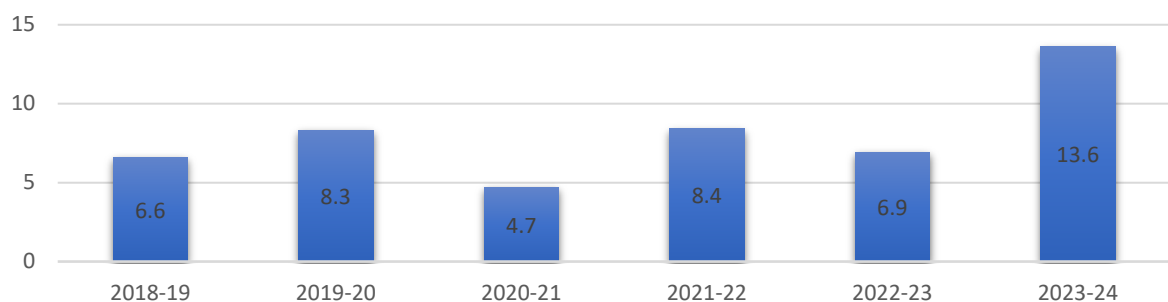
Revenue Resources Applied - Non Pay (£m)



Capital Resources

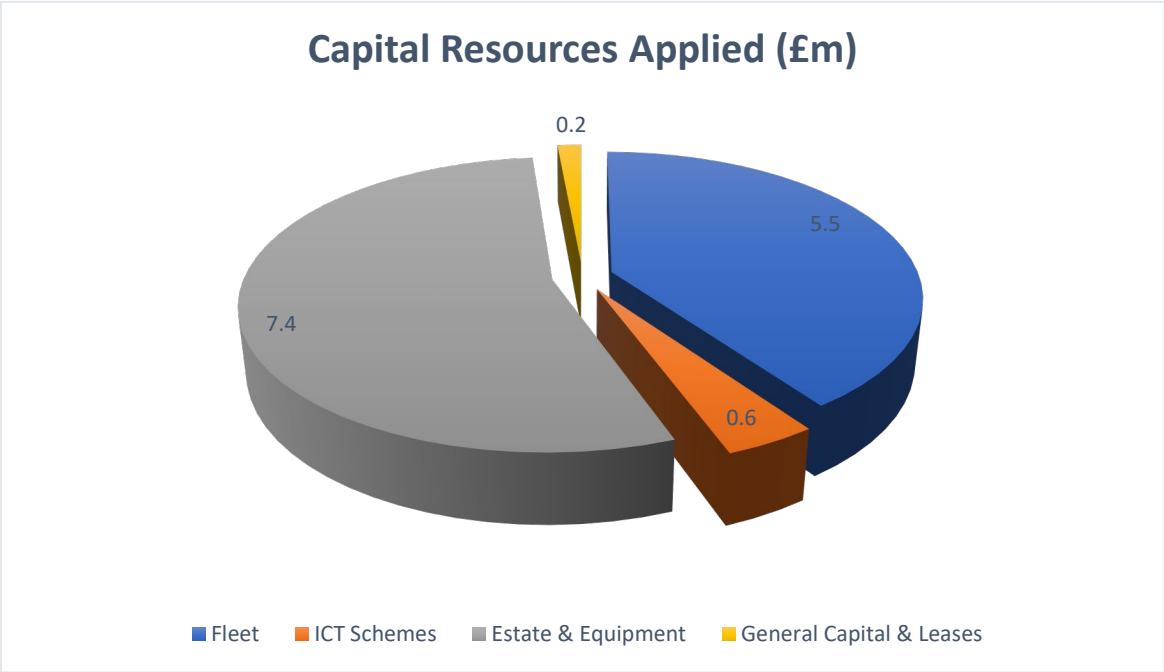
The Department of Health (DoH) provide capital resources to the Trust through the Capital Resource Limit. This is based upon a number of factors, including overall resources available and the prioritisation of schemes across all Health and Social Care bodies. The total capital allocations made to the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

Capital Resources (£m)



Capital Expenditure

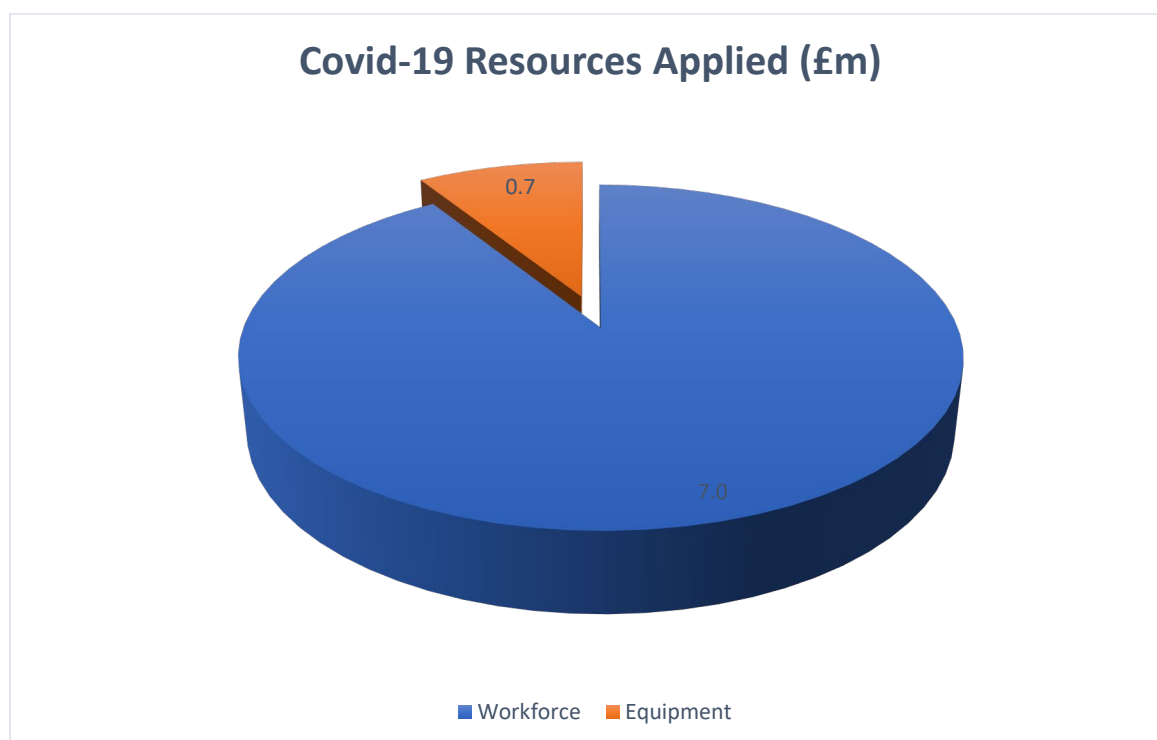
These resources are applied broadly across the areas of Fleet, Estate and Medical Equipment, General Capital and Leases and Information and Communications Technology (ICT) schemes. A breakdown of the £13.6m expenditure in 2023-24 between these areas is shown below. The Trust was able to continue significant improvements to the fleet, the ambulance estate, medical equipment and ICT infrastructure. A significant amount of expenditure on medical equipment included the replacement of lifesaving defibrillators.



Covid-19 Expenditure

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

There was extensive engagement with other HSC organisations and SPPG/DoH in planning to meet the response to Covid-19 and identify all additional expenditure related to the response. Included in the revenue resources outlined above is significant revenue financial support from SPPG/DoH totaling £7.7m specifically for the continuing response to Covid-19. This was applied to the areas shown below.



The impact of Covid-19 remained a significant pressure in this financial year and will remain an issue in 2024-25 and beyond. The response could not have been provided without the support of SPPG/DoH, colleagues across the Health and Social Care system, staff, volunteers, charities, suppliers, patients and the public.

European Union Exit

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

Prompt Payment of Invoices

The Trust is required to pay non-Health and Social Care trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. From 1 April 2015, the scope of the prompt payment compliance measurement increased to take account of all categories of supplier payments made by Trusts, with the only exception being payments made to other organisations within the broader HSCNI.

The target is to pay 95% of invoices within 30 calendar days of receipt of a valid invoice, or the goods and services, whichever is the latter. A further regional target to pay 70% of invoices within 10 working days (14 calendar days) is also in place. The Trust has implemented and maintained a range of plans to improve and maintain performance in this area, which has resulted in sustained improvements over recent years. This year NIAS was again able to achieve both the 95% and 70% targets. The Trust will continue with efforts to maintain this level of performance in 2024-25.

	2023-24		2022-23	
	Number	Value £000s	Number	Value £000s
Total bills paid	26,824	63,351	30,652	66,625
Total bills paid within 30 days	25,898	60,984	29,623	64,214
% of bills paid within 30 days	96.5%	96.3%	96.6%	96.4%
Total bills paid within 10 days	20,561	50,150	23,166	52,709
% of bills paid within 10 days	76.7%	79.2%	75.6%	79.1%

The Trust paid no compensation or interest as a result of payments being paid late during the financial year (2023: £nil).

Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2023-24 has been another year of significant challenge. The Trust has delivered against a range of statutory and regulatory financial duties during the year. Overall, expenditure levels were over £162 million (including non-cash items – see Note 3 of the Annual Accounts). This was achieved against a backdrop of financial savings. Cumulative savings of £1.975 million were required from NIAS for the 2023-24 financial year. This savings target was achieved through a range of non-recurrent measures and support from SPPG – additional funding. The Trust will continue to work with all stakeholders to achieve required savings while maintaining safe and effective care to patients.

With the support of the DoH and SPPG, the Trust also delivered a significant programme of training to support the Trusts', as well as the Trust's continued response to Covid-19. Overall, the Trust delivered a surplus of £95k.

The Trust also benefited from £13.630 million of capital resources. This included the replacement of ambulance vehicles and investment in estate, medical equipment and information and communications technology. Cumulative capital expenditure for the year was £13.630m, which represents a breakeven position.

Looking ahead, the Trust faces a range of financial pressures. The introduction and consolidation of a range of developments, for example the continued implementation of the Clinical Response Model (CRM) and the foundation degree programme for Paramedics will continue have financial implications for the Trust. There will be ongoing requirements to deliver cash releasing efficiency savings in 2024-25 and additionally, some resources provided non-recurrently during 2023-24 will need to be reviewed in 2024-25. Levels of capital investment will also need to be maintained in order to maintain fleet, estate and technology to appropriate standards. The financial impact of Covid-19 will continue to be an issue beyond the current year.

The Trust is grateful for the support of the SPPG and DoH in securing the levels of investment in the ambulance service in 2023-24 and previous years. The Trust will continue to work with all HSC partners to build on this and continue to provide safe, effective and quality care within available resources.

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

Accounts Direction

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

Accounting Policies

The accounting policies follow International Financial Reporting Standards to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the HSC Trust for the purpose of giving a true and fair view has been selected. The HSC Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts. There have been no significant changes to accounting policies in the year.

Anti-Bribery and Anti-Corruption

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

Sustainability Report

Estates

Environmental Impact

The Trust has undertaken joint procurement processes along with the five other local HSC Trusts and administered through the Business Services Organisation (BSO) Procurement and Logistics Service (PaLS), in relation to the supply and delivery of electricity and natural gas utilities.

NIAS actively participates in this energy Contract Adjudication Group (CAG) and the new contract came online in April 2021 due to it being delayed by COVID-19. Through this CAG, NIAS uses Horizon Energy Group to buy all their energy and by hedging against the unusual volatility of Gas prices, have offset a large percentage of the increased costs of energy experienced by commercial companies.

A new Electric supply contract procured through CPD commenced in April 2024. This CAG with representation from each of the six HSC Trusts, incorporates a range of objectives including:

- Demonstrating corporate social responsibility (carbon off-setting).
- 100% renewable energy supply.
- Ensuring reliable affordable energy provision and reducing the carbon footprint.
- Working in partnership to mitigate the effects of climate change on the environment by implementing HSC environmental and sustainability policy to increase recycling and reduce carbon footprint and use of water and energy.
- NIAS-specific examples of this include:
 - NEAC – Installation of Air Conditioning Units
 - HQ Building – IT Department - Installation of Air Conditioning Units
 - Commencement of rolling programme of replacing Generation Electric Vehicle Charging units to latest “Smart” units HQ Knockbracken, Foyle Villa, Craigavon Divisional HQ, Newtownards Ambulance Station (AS).
 - Energy Efficient LED lighting panels installed in NEAC Control Room and Planning Room
 - Inefficient cookers replaced with energy efficient Air Fryers in HQ Building, Coleraine AS, Bridge End AS, Antrim AS
 - Older model water coolers replaced with new energy-efficient and compliant models.
 - Water break tanks installed to vehicle power washers across the estate.
 - Energy Efficient LED lighting installed throughout Altnagelvin Ambulance Station Vehicle garage.
 - Remote temperature sensors to domestic water systems installed across all NIAS Estate for Legionella checks, removing the requirement for monthly engineer visits.
 - Energy Efficient LED lighting was installed across the Estate where light fittings needed replacement.

- Energy Efficient external LED lighting installed at Coleraine Ambulance Station
- Upgrade of BEMS Controllers in NIAS HQ for improved and more efficient control of heating and hot water systems.

Condition of Estate

The Northern Ireland Ambulance Service operates from a total of 62 Locations throughout Northern Ireland.

NIAS – Ambulance Stations and Deployment Points – August 2023

Ambulance Stations		Deployment Points	
Antrim	Freehold	Ballyclare	NIFRS
Ballycastle	NHSCT	Glengormley	NIFRS
Ballymena (incl. Div HQ)	Freehold	Portrush	NIFRS
Ballymoney	NHSCT	Antrim AAH Welfare/HALO	NHSCT
Carrickfergus	Com Lease	Causeway Hospital Welfare/HALO	NHSCT
Coleraine	Com Lease		
Cookstown	Freehold		
Larne	NHSCT		
Magherafelt	NHSCT		
Whiteabbey	NHSCT		
North Division	10	5	15
Armagh	SHSCT	Lurgan	SHSCT
Banbridge	SHSCT	Portadown	SHSCT
Craigavon (Div HQ Separate)	SHSCT	Warrenpoint	NIFRS
Dungannon	Freehold	Crossmaglen	NIFRS
Kilkeel	Freehold		
Newry	Freehold		
South Division	6	4	10
Ardoyne	Freehold	Westland Road	NIFRS
Bridge End	Com Lease	Central Fire Station	NIFRS
Broadway (incl. Div HQ – RVH)	BHSCT	Knock Fire Station	NIFRS
Purdysburn	DoH		
Belfast Division	4	3	7
Ballynahinch	Com Lease	Donaghadee	NIFRS
Bangor (incl. Div HQ)	NIFRS	Holywood (Community Resus Team)	NIFRS
Derriaghy	Com Lease	Ulster Hospital (DP & Welfare Unit)	SEHSCT
Downpatrick	SEHSCT	Lisburn	NIFRS
Lisburn (Lagan Valley)	SEHSCT	Comber (PCS)	NIFRS
Newcastle	Com Lease		
Newtownards	Freehold		
Lissue HART	BSO		
South East Division	8	5	13
Altnagelvin (incl. Div HQ)	Freehold	Irvinestown	NIFRS
Castlederg	DOH	Lisnaskea	NIFRS
Enniskillen	Freehold	Northland Road	NIFRS
Limavady	Com Lease		
Omagh	Freehold		
Strabane	Freehold		
West Division	6	3	9
HQ Site 30 KHP (incl. EAC)	Freehold	Maze Long Kesh (HEMS)	
Foyle Villa Site 32 KHP	Freehold		
CEAC Site 5 KHP	Freehold		
RMC Site 5 KHP	Freehold		
NEAC (Altnagelvin)	Freehold		
Kennedy Way (Stores)	Com Lease		
Craigavon Div HQ	SHSCT		
HQ Functions	7	1	8
TOTAL	41	21	62

Of these 62 locations, NIAS operate 34 Ambulance Stations, 20 Deployment Points, 8 other facilities. In addition, the Trust has four welfare units at emergency departments.

Of these NIAS own less than 30% of their Estate with 17 freehold properties, with the remainder (36) on other inter-body properties HSC Trust / NIFRS / DoH retained or commercial leases (8).

The majority of the NIAS Estate scores low in overall poor condition, due predominantly to the age and functional suitability, as highlighted in the Building Condition Surveys conducted by Oakleaf in 2021.

Despite this, over the last two financial years, the Estates team have made significant improvements across the estate through small capital projects and minor works. These improvements to statutory compliance have reduced the number of locations classified as RED, from 6 in 2021 to just one – Broadway Ambulance Station.

The summary position from the 2021 6-Facet Condition surveys was as follows:

- Overall Condition – Only 11% of NIAS Estate was categorised as Green (Acceptable).
- Physical Condition - 69% of NIAS Estate was categorised as Unacceptable (Category C or D).
- Space Utilisation - Only 46% of NIAS Estate was categorised as 3 (Adequately used).
- Statutory Standard - 85% of NIAS Estate was categorised as C or D (Unsatisfactory).
- Functional Suitability - Only 35% of NIAS Estate was categorised as A or B (Satisfactory).
- Building Age - 55% of the estate are more than 30 years old (34 sites) & 34% are over 50 years old.

Over the last 2 years using CRL and BLM (Backlog Maintenance) allocated funding, the current position, as reported through the SOTER (State of the Estate Report) submission has improved as follows:

- Overall Condition - 51% of NIAS Estate was categorised as Green (Acceptable).
- Physical Condition - 43% of NIAS Estate was categorised as Unacceptable (Category C or D).
- Space Utilisation - 68% of NIAS Estate was categorised as 3 (Adequately used).
- Statutory Standard - Only 20% of NIAS Estate was categorised as C or D (Unsatisfactory).
- Functional Suitability - 67% of NIAS Estate was categorised as A or B (Satisfactory).
- Building Age (By GIA) - 36% of the estate is more than 30 years old & 16% is over 50 years old.

Building Leases

The Trust was previously not compliant with current policies and guidance relating to the acquisition, renewal and disposal of leased property assets including PEL 98/1 and PEL (11) 01 and the DoF DAO letter. Strategic Outline Cases (SOC) were not completed, nor were Land & Property Services (LPS) engaged to perform scoping exercises before the renewal of leases. All submitted SOC's are now completed with appropriate engagement with and input from, (LPS) and BSO's Directorate of Legal Services (DLS) to ensure value for money and compliance with PEL 98/1.

The Trust now has just eight commercial leases all of which are now compliant. A ninth leased location is operated by Air Ambulance NI supported by HEMS.

Only one of the eight leases (Limavady) is due for renewal on 31 August 2024, the renegotiation process for which has been completed through LPS, with the SOC scheduled for submission to DoH Health Estates imminently.

Two occupations of particular concern are within the Interbody category. These are the Purdysburn Ambulance Station and the HART facility at Lissue in Lisburn.

Purdysburn operates from the old stables complex which was part of the equestrian centre on Knockbracken and is part of the DoH retained Estate. The Department has identified 80 acres surrounding the station as surplus to HSC requirements, and so we have been advised of the need to find an alternative location.

Similarly, the Hazardous Area Response Team (HART) facility occupies space with the BSO leased property in Lissue. Due to the expansion of the BSO requirement we have been advised that we will need to relocate from this location.

Both of these issues have been brought to the attention of the Property Management Branch of DoH Health Estates.

Responsible Waste Management

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

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

Methods of waste recovery used are as follows.

Energy from Waste (Incineration)

Waste is incinerated producing residues of bottom ash and lime of approximately 10% of the original volume of waste. The resulting residue is classed as recycled materials and are collected by approved contractors for reuse.

The steam and heat produced by the process can be used to generate electricity or is used in local heating schemes.

Alternative Treatment

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

General Waste Streams

According to data received from NIAS’ General Waste Management contractor, “RiverRidge”, in 2023-2024, there were 148,243.6 Kilograms (148.2 Tonnes) of waste collected from NIAS premises.

This waste was made up from 3 distinct waste streams:

- General Waste (104,181.6 Kilograms or 104.2 Tonnes)
- General Waste – Bulky Items (2,820 Kilograms or 2.8 Tonnes)
- Dry Mixed Recyclables (41,242 Kilograms or 41.2 Tonnes)
- Of the General Waste Stream 30% (31,254.3 Kilograms or 31.3 Tonnes) was recycled.
- The remaining 70% (72,927.3 Kilograms or 72.9 Tonnes) was recovered.
- Of the General Waste Bulky Stream 20% (564 Kilograms or 0.6 Tonnes) was recycled.
- The remaining 80% (2,256 Kilograms or 2.3 Tonnes) was recovered.
- Of the Dry Mixed Recyclables 100%, i.e. all 41,242 Kilograms or 41.2 Tonnes, were recycled.

This means that 0% of the general waste streams produced by NIAS went to landfill, with 49.76% (65,852 Kilograms or 65.9 Tonnes) recycled and the remaining 50.24% (66,482 Kilograms or 66.5 Tonnes) recovered.

Clinical & Special Waste

According to data received from the regional HSC Clinical Waste Management contractor, “Stericycle”, in 2023-2024, there were 28,488.06 Kilograms (28.5 Tonnes) of clinical waste collected from NIAS premises. Broken down by Division as follows:

- | | |
|-----------------|---------------------------------|
| • Belfast | 3,495.24 Kilograms (3.5 Tonnes) |
| • Western | 6,551.07 Kilograms (6.5 Tonnes) |
| • Northern | 9,390.93 Kilograms (9.4 Tonnes) |
| • South Eastern | 3,188.64 Kilograms (3.2 Tonnes) |
| • Southern | 5,862.18 Kilograms (5.9 Tonnes) |

None of this waste was sent to landfill, as Clinical waste is disposed of in two different ways, depending on the nature of it, as detailed above.

Conclusion

Of the combined total of 176,731.66 Kilograms or 176.7 Tonnes of the total Waste generated by NIAS, 100% of it was either recycled or recovered, with 0% ending up in landfill.

Fleet

Next Generation of Fleet

The ambulance fleet is a critical part of the service, providing as it does the means of responding to emergencies, delivering care and transport to hospital. Non emergency transport is provided by the Patient Care Service and this fleet is designed for care and transport of patients with reduced mobility and has wheelchair and stretcher capability. In the last year vehicle expenses, including fuel and maintenance, was of the order of £4m.

The Trust continues its commitment to reducing the environmental impact of its vehicle fleet through the procurement of Zero and Low emission vehicles and where such vehicles are not currently available the Trust continues to use proven technologies to reduce fuel usage in-line with the Trust's Fleet Strategy 2020–2025. This is only possible with substantial capital investment in the vehicle fleet that NIAS continues to benefit from due to its five year fleet replacement programme.



The main emergency ambulance, as used by NIAS, has no viable low or zero emission alternative at present. The technology continues to improve driven by government policy and the focus on net zero NHS. NIAS, through its representation on National Ambulance Strategic Fleet Group, will be able to identify emerging trends as they become available to the emergency health services.

Low & Zero Emission Vehicles

Where we have seen the biggest change, in the range of our fleet, is in the use of low or zero emission vehicles in our car fleet. Through purchases in 2023-24, we increased our number of low or zero emission vehicles to 48, an increase of 54% over last year. These are a combination of full electric and plug in hybrid vehicles. They are used as response cars crewed by solo paramedics to deliver immediate care and by operational officers to support special and major incidents. Roll out of these vehicles has necessitated staff familiarisation programmes and has been facilitated by the extension of the charging network by our colleagues in Estates. We have also added to our support van transport fleet with an electric vehicle.



The Trust continues to renew its fleet where possible with low or zero emission vehicles.

Accident & Emergency Ambulances

Currently there are no suitable low or zero emission type vehicles available for the role that this type of vehicle performs. Because of this, NIAS has installed additional technology to reduce the use of diesel fuel. There are two main systems used.

Where we cannot utilise lower emission vehicles on the accident and emergency fleet, we have continued to increase the number of vehicles availing of Eco Run and solar charging to offset the usage of carbon-based fuel. A reduction in engine idling is achieved by intelligent monitoring of the vehicle systems to reduce the electrical load when stationary and stop idling when preset parameters are detected while still protecting the critical functions. Use of solar panels brings the relative composition of the fleet to 60% and 90% respectively for these technologies. We have also been able to introduce solar charging to the PCS fleet. The first tranche of vehicles were brought into service in 2023-24.

It is not just the vehicles themselves that enable NIAS to provide their service. As part of the REACH project, emergency ambulances and response cars have been fitted with portable tablets, utilising MobiMed software to create electronic patient care records (ePCR). This enables the digital collection and transmission of patient data, medical conditions and clinical treatment from the prehospital setting. This informs the continuation of patient care from NIAS in the prehospital environment to the hospital care environment and beyond.

Improvements in ambulance equipment include powered ambulance stretcher trolleys, removing another element of manual handling risks and improving our ability to cater for a larger range of patient. This is part of a phased introduction over the next two years. NIAS fleet continues to take advantage of emerging technological advances to enhance all aspects of our service to patients.



What's next?

The Trust continues to adapt to the clinical needs of our service users and implement the Department of Health's 'Health and Wellbeing 2026: Delivering Together'. To do this NIAS must innovate and continue to progress the next generation of vehicles to ensure:

- The Trust has the correct type and number of vehicles fit for the environment our clinicians will work in.
- Our fleet aligns with current and future legislation including:

- The Department of Transport Strategy “The Road to Zero” will see the sale of new diesel or petrol vehicles banned in the UK from 2030.
 - The Northern Ireland Climate Change Bill 2022.
 - Delivering a net zero NHS.
- Embrace change utilising greener technologies to reduce our carbon footprint across all our fleet.

NIAS continues to be an active member of the National Ambulance Strategic Fleet Group and is involved in advancing the use of Electric and Hydrogen vehicles within the ambulance sector and progressing improved charging infrastructure, including the use of rapid charging facilities.

Principal Risks and Uncertainties

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

The current Corporate Risk Register has identified principal risks in the following areas:

- Ambulance Turn Around Times at Emergency Departments
- Attracting & Retaining Suitably Qualified Staff
- Capacity of the Emergency Preparedness, Resilience and Response (EPRR) Department
- Clinical Audit / Clinical Supervision
- Corporate Estates Strategy
- Corporate Wide Contract Management
- Cyber Security
- Electronic Vehicle (EV) Charging Infrastructure
- Financial Stability - Achieving Financial Balance
- Increase Commissioned Hours / Clinical Response Model (CRM)
- Management of Independent Sector Resources
- Medicines Asset Management & Governance
- Operational Management Structure
- Organisational Culture Improvement
- Sickness Absence
- Staff Competency / Training
- Strategic Business Continuity Policy & Planning
- Support For Staff Health & Wellbeing
- Trust Safeguarding Arrangements
- Violence & Aggression In The Workplace

During the financial year 2023-24, the Trust continues to monitor its governance framework to enhance the identification and management of risk. The current arrangement assures the Audit and Risk Assurance Committee; the Safety, Quality, Patient Experience and Performance Committee and the People, Finance and Organisational Development Committee with subsequent reporting to the NIAS Trust Board. New Non-Executive Directors have taken up positions on various committees and bring new insight to governance processes. NIAS will continue to review its processes to ensure the highest standard of governance.

The Trust is committed to the further development of a culture where people are encouraged to challenge and expect to be challenged about how and why they do things in the interest of their patients, staff, the Trust and the public. The Trust is committed to the proportionate management of risk that ensures the Trust discharges its duty of care to our patients, staff and those who may be affected by our activities.

The Trust makes every effort to comply with the regional Serious Adverse Incident Reporting and Follow-up Procedures and the Risk Manager participates in regional reviews as Trust

Governance Lead. NIAS continues to support the other HSC Trusts in the investigation and reporting of their Serious Adverse Incidents. Currently, these are reported to the Safety, Quality, Patient Experience and Performance Committee as a standing agenda item as inter-Trust and interface incidents.

The Senior Management Team continues to focus on ensuring all risks are identified at an early stage and appropriately reflected within the Corporate Risk Register which the NIAS Trust Board continue to monitor. Please refer to the Internal Governance Divergences section within the Governance Statement (pages 86-106).

A handwritten signature in black ink, appearing to be 'MB', with a long, wavy horizontal line extending to the right.

Mr Michael Bloomfield
Chief Executive
Date: 27 June 2024

Accountability Report

Overview

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

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

The purpose of the Governance Report is to explain the composition and organisation of the Trust's governance structures and how these support the achievement of the Trust's objectives. The Remuneration and Staff Report sets out the Trust's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors. In addition, the report provides details on overall staff numbers, composition and associated costs.

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

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

Corporate Governance Report

Directors' Report

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

The Trust Board normally meets bi-monthly with arrangements for public meetings published on the Trust website to encourage public attendance. The Board resumed regular face-to-face meetings at the start of 2023.

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

Whilst the authority and duties within each committee are embedding, after a transition period, each committee's broad remit is outlined below:

- The Remuneration Committee provides advice and assurance to the Trust Board about appropriate remuneration and terms of service for the Chief Executive and other Senior Executives;
- The Audit and Risk Assurance Committee assures effective internal financial controls including the management of principle and associated risks;
- The Safety, Quality, Patient Experience and Performance Committee provides assurance that adequate systems and processes are in place for the delivery of high-quality patient care that is safe, effective and patient-focused; and
- The People, Finance and Organisational Development Committee provides assurance that all issues relating to Human Resources and Finance are effectively managed and regularly reviewed.

Trust Board and Committee Record of Attendance

<u>TRUST BOARD AND COMMITTEE RECORD OF ATTENDANCE 2023-24</u>						
Member	Designation	Trust Board	Audit & Risk Assurance Committee	Safety Committee	Remuneration Committee	People Committee
Mrs Michele Larmour	Chair	7 out of 7	1 out of 4*	*	2 out of 2	3 out of 6
Mr Dale Ashford	Non-Executive Director	6 out of 7	4 out of 4	5 out of 5	*	*
Mr William Abraham**	Non-Executive Director	3 out of 7	2 out of 4	3 out of 5	*	1 out of 6
Mr Trevor Haslett**	Non-Executive Director	3 out of 7	1 out of 4	2 out of 5	1 out of 2	3 out of 6
Mr Jim Dennison	Non-Executive Director	4 out of 7	*	*	2 out of 2	6 out of 6
Mr Phelim Quinn***	Non-Executive Director	2 out of 7	*	1 out of 5	1 out of 1	1 out of 6
Dr Philip Graham****	Non-Executive Director	2 out of 7	1 out of 4	1 out of 5	*	*
Mr Paul Corrigan****	Non-Executive Director	2 out of 7	1 out of 4	*	*	1 out of 6
Mr Michael Bloomfield	Chief Executive	7 out of 7	3 out of 4*	5 out of 5*	2 out of 2*	4 out of 6*
Ms Michelle Lemon	Director of RH & OD	4 out of 7	2 out of 4*	1 out of 5*	*	5 out of 6*
Dr Nigel Ruddell	Medical Director	7 out of 7	3 out of 4*	4 out of 5*	*	*
Ms Rosie Byrne	Director of Operations	5 out of 7	2 out of 4*	5 out of 5*	*	5 out of 6*
Mr Paul Nicholson	Director of Finance, Procurement, Fleet & Estate	7 out of 7	4 out of 4*	4 out of 5*	*	6 out of 6*

Member	Designation	Trust Board	Audit & Risk Assurance Committee	Safety Committee	Remuneration Committee	People Committee
Ms Lynne Charlton	Director of Quality, Safety & Improvement	6 out of 7*	1 out of 4*	5 out of 5*	*	1 out of 6*
Ms Maxine Paterson	Director of Planning, Performance & Corporate Services	6 out of 7*	3 out of 4*	3 out of 5*	*	3 out of 6*
Mr Neil Sinclair *****	Chief Paramedic Officer	4 out of 7*	*	2 out of 5*	*	*
<p>*Not a Board/Committee member</p> <p>**Term of office ceased on 17 November 2023</p> <p>***Term of office commenced on 11 December 2023</p> <p>****Term of office commenced on 1 January 2024</p> <p>*****Commenced attending Board/Committee meetings as Chief Paramedic Officer in October 2023</p>						

Interests Held by Board Members

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

Personal Data-Related Incidents

The Trust is not aware of any reportable data breaches or any significant personal data-related incidents in 2023-24.

Statement of Disclosure to Auditors

The executive and senior management of the Trust, along with the Director of Finance have the responsibility for the preparation of the annual report and accounts. They have provided the auditors with the relevant information and documents required for the completion of the audit. The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office (NIAO). All directors have confirmed that, to the best of their knowledge, there is no relevant audit information of which the Trust's auditors are unaware. They have confirmed that they have taken all steps as directors to make themselves aware of any relevant audit information and to ensure that auditors are aware of that information.

Fees Paid to Northern Ireland Audit Office

The notional cost of the audit for the year ending 31 March 2024 which pertained solely to the audit of the accounts is £63,100 made up as follows, public funds £60,650 and Charitable Trust Funds £2,450. No other audit or non-audit services were provided by NIAO to the Trust during the financial year.

STATEMENT OF ACCOUNTING OFFICER RESPONSIBILITIES

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

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

- Observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies consistently;
- 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 the 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 are fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health as the Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Mr Michael Bloomfield of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the HSC Body. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the HSC Body's assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

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

Non-Executive Directors' (NEDs) Report 2023-24

2023-24 has been another extremely busy year, at the outset I would like to place on record the appreciation of the Non-Executive Directors (NEDs) for all of the efforts of the NIAS team. We often think of NIAS crews as the sort of people who selflessly run towards danger and difficulties while others seek safety; our teams provide high-quality medical care, offering comfort and reassurance to someone in distress, and doing everything with a level of compassion and professionalism that is truly awe-inspiring. We recognise, however, that NIAS is a wider team and we need to place on record our appreciation of the efforts that everybody makes in supporting the organisation to deliver the service, often in difficult circumstances. We are grateful for the support and help of everybody in NIAS and our partners.



Sadly, we continue to be frustrated at the lack of progress in dealing with handover delays at hospital Emergency Departments. This significant problem continues to affect NIAS' ability to deliver services. It causes delays for patients, distress for staff and impacts on operational capacity. We appreciate the cooperation and the efforts that we have seen from colleagues and partners in trying to address this issue which is a system-wide problem. We are thankful for the engagement we received, as NIAS NEDs, we have engaged with NEDs from all the other Trusts to try and make progress. We also appreciate the work put in by the Senior Management Team and officials from SPPG and across the Department of Health (DoH).

We welcome the fact that work is underway to examine how changes in how domiciliary care is managed might relieve pressure on other parts of the system. Despite the efforts of everybody involved, this remains as a significant problem, and I would reiterate our call for renewed energy and focus in this area.

We continue to emerge from the COVID pandemic and work towards business as usual. This year has seen extended periods where the organisation is working largely at REAP Level 4 along with all the extra pressure that brings.

Other issues of significance that we have focused our attention on include:

Sickness absence: this continues to be a significant issue, NIAS is currently experiencing sickness levels of 14.23%, in this we are in a worse position than other UK ambulance services and other parts of the HSC here in NI. We understand that it is likely to be impacted by the handover delays issue, which often leads to late finishes and extra

pressure for crews. There has been a lot of work in this area, and we continue to maintain the focus to help the organisation address this important matter.

Emergency Preparedness: a major piece of work is underway aimed at improving the organisation's capability in this area and leading to a rewrite of the organisation's major incident plan. The organisation will also revisit the structure of emergency response, looking at the roles of such as the Hazardous Area Response Team and how they interact with the rest of NIAS and the wider resilience community.

Internal audit: NIAS continues to utilise the Internal Audit plan to address areas of particular concern and seek opportunities for improvement. Accordingly, there has been a lot of activity in this area, and, while some good progress has been made in some areas, there remains much to do.

A significant challenge remains in the transformation of NIAS and the adoption of the Clinical Response Model (CRM). This was identified as the preferred model for modernising and transforming service delivery for NIAS. While progress has been made in some areas, there remains some significant challenges; and in the difficult fiscal environment that everybody is experiencing, these will unfortunately be intensified.

On a positive note, we are encouraged to see the progress with adopting the REACH technology that will lead to major improvements in service delivery, and at our recent strategic planning meeting we were delighted to hear from colleagues from the Association of Ambulance Chief Executives (AACE) and senior DoH officials. We were able to focus on the strategic priorities for Northern Ireland and how NIAS can contribute to making improvements in health inequalities.

We were very interested to see the outcomes of the recent Getting It Right First Time (GIRFT) report and we look forward to working with colleagues across the public sector to drive improvements.

Our Chair, Michele Larmour, was appointed in April 2023 and we have been delighted to see that she adopted her role with energy and vigour. We would like to wish the former Chair, Nicole Lappin, all the best in her new role and extend our appreciation for everything she did during her time at NIAS.

This year, we also said goodbye to William Abraham and Trevor Haslett, both of whom had served as NEDs for NIAS for more than eight years. Both Trevor and William have extensive experience and ability and their contributions were hugely appreciated at Board level. We wish them every success in whatever they do in the future.

I would also like to extend a warm welcome to three new NEDs, Phelim Quinn, Philip Graham and Paul Corrigan who have all been recently appointed. We look forward to the benefits of their experience and welcome the fresh perspective that they bring.

Finally, I would express the thanks of the NEDs to the management team of NIAS. There have been, and continue to be, some significant challenges for NIAS, and in our role as NEDs, it is important that we hold the management team to account. Notwithstanding this, they have continued to engage with the Board in a professional, no-nonsense and good-natured manner and they continue to work hard to help make the NIAS vision a reality.

Dale Ashford
Non-Executive Director

Governance Statement

1. Introduction and Scope of Responsibility

The Board of the Northern Ireland Ambulance Service HSC Trust (NIAS) is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible by the responsibilities assigned to me by the Department of Health (DoH). In essence, the role of the Accounting Officer is to see that the Trust carries out the following functions in a way that ensures the proper stewardship of public money and assets:

- To enter into and fulfil Service Level Agreements with Health and Social Care Commissioners;
- To meet statutory financial duties; and
- To maintain and develop relationships with patients, the local community, Commissioners, other HSC bodies and suppliers.

The Trust is directly accountable to the DoH for the performance of these functions. The Trust works in partnership with the DoH, the Strategic Planning and Performance Group (SPPG) (formerly the Health and Social Care Board (HSCB)), the Public Health Agency (PHA) and also works closely with other partner organisations such as other Health and Social Care (HSC) Trusts and the Regulation and Quality Improvement Authority (RQIA), through the establishment of and representation on various working groups, all to improve the quality, safety, effectiveness and efficiency of services. These arrangements continue to be reviewed and updated in response to changes in the structure of Health and Social Care across Northern Ireland.

2. Compliance with Corporate Governance Best Practice

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

The Trust Board is engaged in an ongoing process of self-assessment against the Board Governance Self-Assessment Tool issued by DoH. The assessment covers four key areas: Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement.

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

The Trust applies the principles of good practice in Corporate Governance and continually strengthens its arrangements through an on-going process of assessment against best practice. Each year, the Board Governance Self-Assessment Tool (BGSAT) is completed.

This provides assurance to the Board that it is conducting its business in line with best practice. The Chief Executive through leadership creates the vision for the Board and the Trust to modernise and improve services. The Trust Board provides active leadership within a framework of prudent and effective controls, which enable risks to be assessed and managed. It sets the Trust's strategic aims and ensures the necessary financial and human resources are in place for the Trust to meet its objectives and review the performance of management in meeting objectives. The Trust Assurance & Accountability Structure that is in operation has three lines of assurance which provide Trust Board with assurance, strategic leadership and is a vehicle for escalating risks.

NIAS is committed to complying with its responsibilities under Section 75 of the Northern Ireland Act 1998.

In accordance with its statutory Section 75 requirements, the Trust has developed and consulted on its Equality Scheme. This scheme outlines how it will fulfil its obligations in regard to equality of opportunity and good relations. The Trust has worked with other HSC Trusts to develop an Equality Action Plan and Disability Action Plan to outline our plans to discharge these duties. These plans are considered and approved at Trust Board level. The Trust has arrangements in place to ensure each policy and proposal is subject to an equality screening and when the outcome of this is deemed major or significant, the Trust is committed to undertaking a full 12 week consultation on the proposal and an associated Equality Impact Assessment.

3. Governance Framework

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

- A schedule of matters reserved for Board decisions;
- A Scheme of Delegation, which delegates decision-making authority within set parameters to the Chief Executive and other officers; and
- Standing Orders and Standing Financial Instructions, including the establishment of an Audit and Risk Assurance Committee, a Safety, Quality, Patient Experience and Performance Committee, a People, Finance and Organisational Development Committee and a Remuneration Committee.

The Audit and Risk Assurance Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. Its primary role is to independently contribute to the Trust Board's overall process for ensuring that an effective internal financial control and risk management system is maintained. Each year the Chair of the Audit and Risk Assurance Committee provides the Trust Board with an Audit and Risk Assurance Committee Annual Report. The Committee fulfilled the requirements of its terms of reference during 2023-24.

The Safety, Quality, Patient Experience and Performance Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The Safety, Quality, Patient Experience and Performance Committee met on four occasions during the

year. The terms of reference of the Committee require it to meet not less than three times a year. The Committee fulfilled the requirements of its terms of reference during 2023-24.

The People, Finance and Organisation Development Committee is chaired by a Non-Executive Director and membership is comprised only of Non-Executive Directors. The People, Finance and Organisation Development Committee met on four occasions during the year. The terms of reference of the Committee require it to meet not less than three times a year. The Committee fulfilled the requirements of its terms of reference during 2023-24.

The Remuneration Committee is chaired by the Chair of the Trust Board and membership is comprised of Non-Executive Directors only. The Remuneration Committee met on three occasions during the year. The Remuneration Committee's primary role is to advise the Board about appropriate remuneration and terms of service for the Chief Executive and Executive Directors employed by the Trust. The Remuneration Committee fulfilled the requirements of its terms of reference during 2023-24.

Though membership of all of these committees is comprised only of Non-Executive Directors, Directors routinely attend meetings, for example, the Director of Finance routinely attends the Audit and Risk Assurance Committee and the Director of Quality, Safety and Improvement attends the Safety, Quality, Patient Experience and Performance Committee. The Chief Executive, other Directors, Assistant Directors and senior managers with responsibility Committee-related functions are also invited to attend as appropriate. Other attendees at Committee meetings, for example, Internal and External Auditors, also attend meetings either routinely or by specific invitation.

The Trust Board and Committee Record of Attendance is shown on pages 79-80 of the Accountability Report. During the year, the appraisal processes in place did not identify any significant performance-related issues of members of Trust Board or Committees. The Chair has ongoing discussions with each of the Non-Executive Directors in terms of their contribution to their respective committees and allows them to highlight any specific concerns or issues.

4. Business Planning and Risk Management

Business planning and risk management are at the heart of governance arrangements to ensure that statutory obligations and Ministerial priorities are properly reflected in the management of business at all levels within NIAS.

The Board identifies the strategic and corporate aims, objectives and risks and monitors the achievement of these in the public interest. It has established a framework of prudent and effective controls to manage these risks, underpinned by a recently reviewed assurance framework. Decisions are taken by the Board within a framework of good governance to build a successful organisation, which is always striving to achieve excellence.

Business Planning

The Trust's Business Plan and Corporate Plan highlight the organisation's plans for the incoming year in line with the stated purpose, mission and vision of the organisation, aligned to the relevant principles and values, which direct action consistent with Ministerial priorities. The

NIAS Trust Delivery Plan, which is subject to approval by the SPPG, takes account of available resources and outlines Trust priorities in terms of actions and activity to secure objectives for the year.

In line with the Department of Health's direction, in June 2020, the Trust Delivery Plan approval process for all organisations was suspended due to the impact of COVID-19. NIAS was asked to submit its corporate plan to ensure actions were consistent with Ministerial priorities. Subsequently, in March 2021, a further direction from the Department of Health outlined a review and roll forward approach to 2020-21 plans with no formal Departmental approval process other than sharing revised plans for information.

During 2023-24, the Trust sought to continue to implement the key enablers from the new strategy '*Caring today, planning for tomorrow - Our Strategy to Transform: 2020-2026*'. This is closely aligned with the Department of Health's "Health and Wellbeing 2026 – Delivering Together" document. Our strategy highlights the value of working as an integrated HSC system alongside a range of partners in local authorities, other agencies and the voluntary sector with an emphasis on person-centred care, ill-health prevention, social well-being and providing more diagnostics, treatment and care in the community and home settings.

In March 2024, the Trust Board completed a strategic planning workshop to review the strategic priorities contained in Our Strategy to Transform as the Trust enters into its final two years of delivery. The results of this workshop will be used to inform planning for the 2024-25 and 2025-26 financial years.

During 2023-24, NIAS has been actively engaged with other ambulance services across the UK and Ireland in the development of plans to support the embedding of best practice such as business continuity and emergency planning and how NIAS can further improve the service we provide to the public and support the wider HSC sector.

Risk Management

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

The Corporate Risk Register and governance arrangements for risk assurance are standing items at each committee meeting. The Trust's Director of Planning, Performance and Corporate Services has delegated responsibility for the oversight of risk management and is supported in this regard by a Risk Manager.

The Trust Board is reviewing arrangements to strengthen risk management in line with best practices and guidance. The corporate risk management policy specifies ways to identify risks, including incident reporting, SAI reporting, complaints management, risk assessment, and consultation with staff and service users. All Trust employees are responsible for being aware of and reporting any risks.

The strategy also contains the process by which identified risks are recorded on the Risk Register. Each significant risk will be assessed individually when deciding whether it is within

the Trust's risk appetite (tolerable), or whether additional controls (terminate, treat or transfer) are required. The following risk appetite principles are applied:

- Appetite for risks relating to patient safety and employee health and safety is very low, with controls required to reduce the risks so far as is reasonably practicable;
- Appetite for risks relating to regulatory compliance, fraud, and information governance is also low, requiring appropriate risk controls;
- Appetite for risks to non-critical functions and services is higher, whilst taking into account any potential impact on any strategic/business objectives; and
- Approach to risk management is designed to encourage and promote innovation and continual progress, and not to stifle or hinder growth and development, and NIAS' appetite for risks to its strategic and/or directorate objectives should reflect this.

Risks are evaluated and treated in line with regional guidance and best practices, taking into account their impact on service users, employees, environment, reputation, and resources. Progress is monitored through the Trust's Risk Register, and risk management processes have been in place throughout the financial year.

Corporate Risks are those that impact the organisation as a whole, or which cannot be resolved immediately or adequately reduced by treatment at a local level. They are recorded on the Corporate Risk Register, which is reviewed every month by the Senior Management Team (SMT).

Directorate Risks impact a specific Directorate and can be managed at that level. They are recorded on the Directorate Risk Register and overseen by the Trust's line management. Updates are sent to relevant Directors for monthly review. The Audit and Risk Assurance Committee formally reviews the Directorate Risk Registers as needed.

By the Statutory Mandatory Training Policy, risk management training must be completed every three years. The Trust risk management e-learning package was completely refreshed in 2019 and is now incorporated with governance training in the induction provided to all new staff. The Risk Manager coordinates and adopts best practice with the HSC Trusts.

5. Information Governance

In NIAS, information governance is the framework of legislation and best practice guidance associated with the UK General Data Protection Regulation (UKGDPR)/Data Protection Act 2018, the Freedom of Information Act 2000, Access to Health Records (NI) Order 1993, Duty of Confidentiality etc. that regulates the manner and way in which we collect, obtain, handle, use, share and disclose information.

The Trust recognises that information is required every day across the Trust to discharge our services and understands that we hold high levels of personal information. The Trust uses this information in many ways:

- To respond effectively to emergencies;
- To ensure that non-emergency patients are taken to hospital appointments;
- To ensure continuity of care for a patient we are treating;

- To support clinical research; and
- To support emergency planning.

We also understand that we need a defined structure for handling personal information confidentially and securely to appropriate ethical and quality standards. This includes ensuring that information risks are managed robustly across the Trust. This is why we train staff in information governance areas, appoint specific roles across Directorates to support this, develop Privacy Notices, consider privacy impacts/risks at early stages of service change and ensure that a suite of policies and procedures exist that fully outline accountability and responsibilities.

The Trust participates in a regional forum for Governance in Health and Social Care (HSC) organisations to meet regularly known as the Information Governance Network (IG Network). Its purpose is to meet the challenges of Governance in a shared and coordinated way, to disseminate learning and to provide a focus for discussion of Information Governance matters. The group will promote best practice standards in Information Governance.

We hold information on patients, clients, suppliers, other Trusts, the Coroner Service for NI, the Police Service of Northern Ireland, the Police Ombudsman, Solicitors, and other stakeholders, as well as our staff. The Trust appropriately uses this information to assure the level of care and service provision we deliver to our patients and for planning and business continuity. Good quality information forms the basis of high-quality care and we understand the importance of this.

The Trust works with the Information Commissioner's Office (ICO) to resolve any complaints received about how the Trust handles data. By legislative requirements, data breaches have to be reported within 72 hours to the ICO. NIAS as data controllers continues to collaborate with HSC colleagues regarding any incidents that the Trust is alerted to and that have the potential for risk or any impact on staff, patients, information or services at NIAS.

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

NIAS continue to work with Internal Audit to test compliance with the National Cyber Security Centre's (NCSC) Ten Steps to Cyber Security. NIAS continues to focus on developing the capability to manage network security.

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

Assurance that information governance and data security are managed effectively is delivered through a range of internal governance forums which report to the Audit and Risk Assurance Committee. Issues are escalated to the Trust Board as required. Furthermore, these areas are

subjected to review by Internal Audit and other assurance functions, for example, the Network and Information (NIS) Competent Authority & Enforcement Branch.

6. Unscheduled Care and Winter Surge Planning

NIAS experiences significant operational challenges throughout the year due to a range of factors. The 2023-24 Winter Surge Plan focused on ongoing inter-trust focus on system-wide pressures on Unscheduled Care which had a particularly strong knock-on effect on NIAS, and the highly challenging financial environment within which the entire Health and Social Care system was operating.

An inter Trust planning workshop was held in May 2023 at which a range of regional priorities were agreed with three high-impact areas of focus:

- Maximising Ambulance Capacity.
- Reducing Time Spent by Patients in Emergency Departments (EDs) Awaiting Clinical Decision and Next Stage of Care.
- Timely Hospital Discharge for Patients who are Medically Fit for Discharge.

The NIAS Winter Surge Plan focused on 2 of the 3 key themes agreed across all Trusts:

- Maximising Ambulance Capacity.
- Reducing Time Spent by Patients in Emergency Departments Awaiting Clinical Decision and Next Stage of Care.

The demand forecast indicated increased activity during winter months, with peaks expected in December 2023 and January 2024. Challenges included extended handover times at emergency departments, impacting patient care and staff well-being, coupled with reduced NIAS capacity due to delayed handovers, industrial actions, and incidents resulting from delays.

The plan outlined strategic actions to address these challenges, including maximising ambulance capacity, reducing ED wait times, and ensuring timely hospital discharge. NIAS continued to collaborate with other trusts and implement initiatives aimed at improving call cycle times, enhancing mental health support in control rooms, and increasing capacity for managing acute respiratory conditions and elderly patients.

Risks continued through the winter period, including financial constraints affecting service delivery and the delayed implementation of the Clinical Response Model.

7. Fraud

In line with good practice, NIAS takes a zero-tolerance approach to fraud to protect and support our key public services. We have put in place an Anti-Fraud Policy and a Fraud Response Plan to outline our approach to tackling fraud, to define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer (FLO) promotes fraud awareness, coordinates investigations in conjunction with the BSO Counter Fraud and Probity Service and provides

advice to our staff on fraud reporting arrangements. All staff are required to undertake online mandatory fraud awareness training every two years in support of the Anti-Fraud Policy and Fraud Response plan.

8. Public Stakeholder Involvement

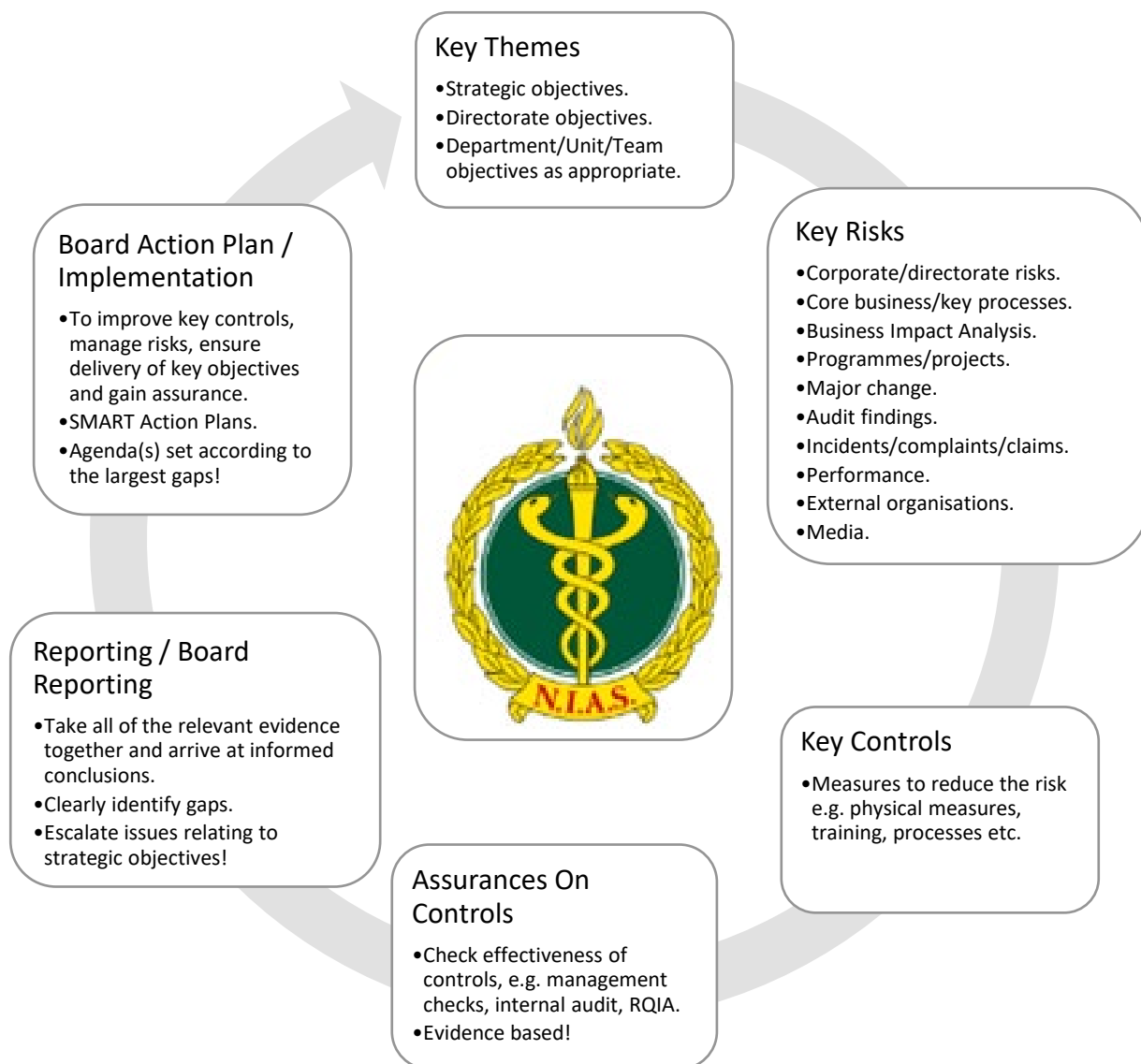
The Trust aims to ensure that those who use our services and their representatives have an opportunity to influence and shape policy and service delivery decisions. Our Personal and Public Involvement Strategy outlines our commitment to involving key stakeholders and their representatives in the development of our services. Service user engagement and involvement is mainstreamed into key policy development processes. Personal and Public Involvement was included as part of the mandatory training programme for all staff during the year.

The Trust takes into account the views of the public about identifying and managing risks through, for example, the analysis of learning outcomes, complaints and untoward incident reports (UIRs) (including, if appropriate, contact with the service user(s) and/or other related stakeholders such as public sector partners). Risk identification, assessment and management are also considered if they arise from stakeholder feedback provided during the broader policy development processes and are then referred to the relevant NIAS department as appropriate.

9. Assurance

In 2020, the Trust carried out a complete review of its assurance arrangements, developing a new Corporate Assurance Strategy. The Strategy explains what 'assurance' means, sets out the arrangements required and outlines the roles and responsibilities of key staff. The Strategy is integrally linked to the Corporate Risk Management Policy and Procedures and is aligned with the Strategy to Transform Annual Business Plans. It reflects a range of current guidance and best practices (including DoH and HM Treasury Guidance).

The NIAS Assurance Model is as follows:



This framework is regularly updated and submitted to the Audit & Risk Assurance Committee (ARAC) and Trust Board for approval. This identifies the assurances provided to NIAS by its governance structure and highlights any gaps in assurance. This supports improvements in the level of assurance and underpins the challenge function of the Trust Board.

In terms of independent assurance, the Trust has engaged the services of a number of external organisations in this regard as outlined in section 10.

The Trust endeavours to continually improve its structures and processes of assurance through assurance mapping workshops, self-assessment exercises and resultant improvement plans. The Trust Board has been engaged in an ongoing process of self-assessment using the Board

Governance Self-Assessment Tool issued by DoH. Similarly, the Audit & Risk Assurance Committee tests its application of good practice using a Self-Assessment checklist, issued by the National Audit Office.

The Trust also contributes to both Mid-Year and Year End Accountability Meetings with DoH and SPPG, which are designed to provide assurances on the Trust's systems of internal control.

These structures and processes and the sources of independent assurance outlined in this statement provide an appropriate and acceptable quality of assurance to Trust Board.

10. Sources of Independent Assurance

NIAS obtains Independent Assurance from the following main sources:

- Internal Audit – through a programme of annual audits based on an analysis of risk;
- Northern Ireland Audit Office – NIAO provides assurance to the Assembly as the statutory external auditor to the Trust, a by-product of which is the report to those charged with governance (RTTCWG) which provides the Trust with detailed findings from their audit. The RTTCWG for 2022-23 issued in September 2023 made three audit recommendations, none of these being priority one;
- Business Services Organisation (BSO) - provide an annual assurance in respect of Shared Services functions; and
- Regulation and Quality Improvement Authority (RQIA) - on the extent to which services provided by the Trust, or those commissioned from third party.
- International Academies of Emergency Dispatch (IAED) Centre of Excellence (Emergency Ambulance Control).
- Association of Ambulance Chief Executives (AACE) Peer Reviews (safeguarding and Emergency Planning, Risk and Resilience).

The Trust also relies on other significant assurance functions, both internal and external to the organisation, and considers the implications of any relevant findings for the governance of the organisation. These may include, but will not be limited to, any reports issued by the Comptroller and Auditor General or Public Accounts Committee, reviews by DoH commissioned bodies, the Medicines Regulatory Group and other professional and regulatory bodies with responsibility for the performance of staff or functions (e.g. Joint Royal Colleges Ambulance Liaison Committee (JRCALC), Health and Care Professions Council (HCPC), Royal Colleges and other accreditation bodies).

Internal Audit

The Trust utilises an internal audit function (commissioned from the BSO), which operates to defined standards and whose work is informed by an analysis of risk to which the Trust is exposed and annual audit plans which are based on this analysis.

The 2023-24 Internal Audit Plan was completed in full during 2023-24.

The 2023-24 Internal Audit assurance work is summarised as follows:

Audit Assignment	Level of Assurance	Number of internal control weaknesses identified
Finance Audits:		
Financial Review Audit	Part Satisfactory Part Limited	6
Management of Fleet and Fuel	Part Satisfactory Part Limited	8
Stocktake	Satisfactory	
Corporate Risk Audits:		
Management of Utilisation of Patient Pathways	Limited	4
ICT Incident Management (<i>IT Audit</i>)	Limited	5
Governance Audits:		
Volunteer Car Service	Limited	9
Helicopter Emergency Medicine Service (HEMS)	Limited	5

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

Internal Audit provided less than satisfactory assurance on the following audits for the reasons stated below.

Financial Review audit - limited assurance was provided in relation to payments to staff specifically unsocial hours and staff in post verification. Whilst it was recognised that a significant project is in progress to review the appropriateness of unsocial payments the risk remained that inaccurate unsocial payments continue to be made. Other significant findings

included the management of revenue business cases and the provision of full information to support NIAS efficiency savings.

Management of Fleet and Fuel had a split assurance with limited assurance in relation to the management of fuel on the basis that there were no processes in place to compare fuel consumption to miles travelled and miles per gallon for reasonableness.

Management of Utilisation of Patient Pathways - the significant findings in this report related to governance and oversight, clinical supervision and training resulting in limited assurance over the appropriate and effective use of these pathways and limited assurance that the use of these pathways will be maximised to reduce flow to EDs.

IT Audit – limited assurance was provided on the basis that their review identified a number of areas for improvement within the Trust's IT environment to bring it within standards which are consistent with the Trust's risk appetite for Cyber Security. There were no priority one recommendations and all recommendations are being addressed.

Management of Voluntary Care Service and Management of Taxi Use for Patient Transport - limited assurance was provided on the basis that the process for claiming miles driven by volunteer drivers was not robust increasing the risk of overpayments. Internal Audit also identified an instance where significant expenditure was incurred on a taxi firm that was not included in the taxi contract and that the taxi contract was not being strictly adhered to in all instances.

Helicopter Emergency Medicine Service - limited assurance was provided on the basis that the HEMS does not have a strategic plan in place and key strategic document, the MoU, between NIAS and AANI defining respective roles and responsibilities is outdated and not reflective of current processes. There is a need for formal clarity to be defined concerning the role of the new Operational Forum and its relationship with Management.

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

Follow-up on previous Recommendations

Internal Audit reviewed the implementation of previous internal audit recommendations at mid-year and again at year-end. Progress continues to be made and at year-end, 138 (76%) of the outstanding 181 recommendations examined were fully implemented and 43 (24%) were partially implemented.

At year-end, 28 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 28 recommendations, 8 (29%) were implemented, leaving 20 open outstanding significant audit recommendations.

Management is reviewing outstanding recommendations and current processes to ensure that appropriate action is taken to implement. All audit recommendations have been allocated an implementation date and a responsible officer.

BSO Shared Services Audits

A number of audits (summarised below) have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan. 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. BSO management accepted all recommendations in the 2023-24 internal audit reports and is working to implement improvements.

Audit Assignment	Level of Assurance
Accounts Payable	Satisfactory
Shared Services Accounts Receivable	Satisfactory
Payroll Service Centre (PSSC)	Part Satisfactory Part Limited
Recruitment Shared Service Centre (RSSC)	Limited

Payroll Service Centre

Whilst the overall level of assurance provided concerning elementary payroll processes was Satisfactory, there were two significant findings in the audit impacting on the assurance provided. The first of these related to the following issues/risks to the service and include: staff stability; system limitations and configuration issues; significant dependencies on regional cooperation including the SAP / HMRC RTI Reconciliation work, overpayment backlog and the impact of change requests. The second significant finding related to closedown validation checks including variance monitoring.

Recruitment Shared Service Centre

Internal Audit provided limited assurance in respect of Recruitment processes on the basis that the operating challenges that were evident in last year's Internal Audit in RSSC and the wider HSC in terms of recruitment processes remain. In total, there were four significant findings and four key findings which impacted the assurance provided.

Overall Opinion

In her annual report, the Head of Internal Audit provided the following 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.*

I am providing Limited assurance because Limited assurance has been provided in respect of the significant majority of audits performed in 2023-24, including in the following key areas: IT Incident Management and Management of Utilisation of Patient Pathways.

I acknowledge the enhancements and investment made in strengthening governance in the organisation in the last number of years and the appropriate utilisation of Internal Audit to assist in driving further improvement in risk, control and governance arrangements where required. Further work is needed across the Directorates to fully implement internal audit recommendations.”

Regulation and Quality Improvement Authority (RQIA)

RQIA did not carry out any inspections in the Trust during the year. It is expected that a number of inspections will take place in 2024-25.

11. Review of Effectiveness of the System of Internal Governance

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

12. Internal Governance Divergences

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

Direct Award Contracts (DACs)

The pandemic resulted in ongoing and sustained challenges to service delivery. This required a dynamic response to support staff and services and included the use of Direct

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

Such instances are considered by the Audit & Risk Assurance Committee and also reported to the Department of Health. As part of the recovery from the pandemic, the Trust is working to ensure that any outstanding administration is completed and that the use of DACs in subsequent years is minimised. The number of DAC's required has reduced and there have been some improvement in the required administration.

Condition of Estate

The Northern Ireland Ambulance Service operates from a total of 62 Locations throughout Northern Ireland. From these 62 locations, NIAS operate 34 Ambulance Stations, 20 Deployment Points and 8 other facilities.

Of these, NIAS own 17 facilities (less than 30% of the Estate) with the remainder owned by other bodies on other HSC Trust properties, inter-body (NIFRS / DoH retained) or through commercial leases.

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

While maintaining such a diverse estate will always be a challenge and require ongoing investment, a planned programme of works has resulted in significant improvements in statutory compliance and condition.

The latest SOTER submission has categorised the estate as follows:

- Overall Condition - 51% of NIAS Estate was categorised as Green (Acceptable).
- Physical Condition - 43% of NIAS Estate was categorised as Unacceptable (Category C or D).
- Space Utilisation - 68% of NIAS Estate was categorised as 3 (Adequately used).
- Statutory Standard - Only 20% of NIAS Estate was categorised as C or D (Unsatisfactory).
- Functional Suitability - 67% of NIAS Estate was categorised as A or B (Satisfactory).
- Building Age (By GIA) - 36% of the estate is more than 30 years old & 16% is over 50 years old.

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

Emergency Ambulance Control Telephone Contingency

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

While this will always remain a challenge for any ambulance service, there has been continued investment in staff and the telephony system was replaced in 2023-24 providing more resilience and interoperability in this area.

Financial Position 2023-24

While the Trust achieved a breakeven financial position in the year to 31 March 2024, it is important to note that this was achieved following the receipt of significant non-recurring funding, one-off contingency measures, expenditure reductions and planned in-year slippage on investment. The outlook for 2024-25 is indicating the financial year's resources will also be increasingly constrained, both from a capital and revenue perspective.

The Trust remains committed to working with the DoH in seeking to find solutions to deliver a breakeven position each year.

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

Business Services Transformation Programme and Shared Services

The Business Services Transformation Programme (BSTP) replaced aged Finance and Human Resources systems and the programme also introduced HSC-wide Shared Services for all HSC organisations in Northern Ireland.

Internal Audit carries out a range of audits of shared services areas each year and a number of issues have been identified (see Section 10 BSO Shared Service Audits above).

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

Hospital Turnaround Times

As a consequence of COVID-19, the Health and Social Care system has continued to experience unprecedented and ongoing pressures. NIAS has continued to experience a significant increase in the turnaround times at hospitals which is largely due to delays in the patient handover process at Emergency Departments. It has been recognised locally and nationally that handover delays for ambulance services result in increased risk to patients and the community due to increased response times.

In the period 1 April 2023 to 31 March 2024, NIAS lost a total of 118,337 operational hours waiting outside Emergency Departments. This equates to losing 23% of operational capacity throughout the year.

This significant reduction in daily operational capacity presents a significant risk to patients having to wait longer for an ambulance response within the community, as the resources are held up outside Emergency Departments.

Response Performance

Demand for ambulance services is projected to increase year on year. Increasing the Pre-Triage sieve capture rate, which is early identification of Category 1 life-threatening calls, to 60% improves the allocation time and therefore can improve response times.

In the new Clinical Response Model (CRM), Category 1 calls equate to approximately 5% of calls as opposed to 30% in the previous model. The Category 1 90th percentile target is challenging in Northern Ireland, meeting this target is dependent on other standards being met within the target response times such as:

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

The current standard response targets are as follows:

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

NIAS acknowledges that many changes are required across the healthcare system to achieve the desired performance standards. The outstanding challenges for NIAS include the requirement for additional staff resources in frontline and support functions, the structure and skill mix of our staff coupled with response vehicle types and operational dispatch systems and protocols.

The Trust has continued throughout 2023-24 to address numerous issues through internal improvement plans and working groups. However, the modelling undertaken by Operational Research in Health (ORH) Limited, based on the CRM standards implemented in NIAS in November 2019 confirmed that performance standards could not be achieved by the Trust with the resources currently available and additional investment is required to deliver new response time measures consistently.

Organisational Capacity

There is recognition of the central role that NIAS and its staff have to contribute to the wider transformation agenda, in particular, to manage demand within the community with less reliance on secondary care. NIAS continues to add to its directory of Appropriate Care Pathways. Advice and clinical oversight of call prioritisation are provided by the paramedic-staffed Clinical Support Desk, which now operates for extended hours. The frequent caller team has expanded and has had a very beneficial effect on unnecessary calls to the ambulance service. NIAS has introduced a Clinical Safety Plan with our Emergency Ambulance Control Centre to provide escalation actions for coping with demand and response challenges.

The Clinical Response Model business case was re-submitted to the Department of Health in February 2023. The focus of the business case is to deliver a clinical response model that will adjust NIAS' capacity to meet the demand and deliver CRM response times, subject to approval and affordability.

Attendance Management

Levels of staff absence due to sickness continued to present a challenge within NIAS during 2023-24. The cumulative level of hours lost due to sickness as of the end of March 2024 was 14.23%. This represents an increase from 12.30% the previous year.

Cyber Security

The Trust continue to participate with regional colleagues in the HSCNI Cyber Security Programme. HSCNI Cyber Security is coordinated regionally through the Cyber Security Programme Board with senior management representation from all six Health Care Trusts and the Business Services Organisation (BSO ITS). Cyber awareness training is being carried out via MetaCompliance across HSC to enhance the regional HSC eLearning Cyber Training along with Phishing Campaigns to test users' responses.

The Information Technology Security Group (ITSG) acts as the management group for NIAS IT security and provides oversight on risk, outstanding audit recommendations, the threat landscape and any security incidents that may impact the Trust.

Patient Care Service

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

The 2022-23 PCS Internal Audit (completed in February 2023) which focused primarily on the outstanding recommendations from the 2019-20 PCS Audit was largely reflective of the positive trajectory of PCS through its Improvement Programme.

Though the audit provided only Limited Assurance, it is positive that the Audit has identified progression against all of the original recommendations and that several of them have now been closed down as fully implemented. It is also pleasing that confidence was expressed by the audit team in their report that implementation of the Action Plans/Sprints associated with the PCS Improvement Plan will lead to the full implementation of all of the original audit recommendations.

This is a view shared by NIAS Management. The 2022-23 Audit has endorsed the Trust's view that significant progress has been made by PCS but that some work needs to be completed to fulfil the objectives of the Improvement Plan, to deliver a more efficient and effective high-quality, patient-focused service and by doing so deliver benefits for the patient, NIAS and across the spectrum of healthcare provision. This work will continue into 2024-25.

Safeguarding

The Trust has undertaken several measures to improve Safeguarding systems and processes within the organisation in line with the actions of the RQIA Quality Improvement Plan. There remain a number of key areas for action and improvement, including those related to continued safeguarding training and education to enhance the level of safeguarding knowledge and skills for our workforce, in particular a focus on education for staff providing direct care for vulnerable patients.

As the Trust develops key relationships with safeguarding partner agencies in Health and Social Care, criminal justice, and the community voluntary sector, this engagement will increase the demands on safeguarding resources within NIAS, particularly concerning reporting and case reviews.

Building upon the need to improve the referral process, the Trust has engaged with the other five HSC Trusts in respect of welfare pathways for adults. Safeguarding specific referral pathways have been developed for the REACH software in the new handheld digital devices. The implementation of REACH will be key to progressing improved reporting with clear safeguarding and welfare pathways for patients across Northern Ireland.

Progress in this area needs to be sustained in 2024-25 to ensure that effective protective interventions are in place for service users.

Emergency Planning and Preparedness

At the request of the Trust, the Association of Ambulance Chief Executives (AACE) undertook a review of the Emergency Preparedness, Resilience and Recovery functions within the Trust in 2022. This confirmed several gaps in existing arrangements and built on an internal draft action plan to address key areas for improvement through several recommendations. Work on addressing these areas is already underway under the leadership of the acting Assistant Director for Emergency Planning, and regular updates will be provided to the Trust Safety, Quality, Patient Experience and Performance Committee during the year.

Work continues to ensure that the capacity of the Trusts Emergency Preparedness, Resilience and Response (EPRR) Department is sufficient to achieve the full breadth of statutory and organisational responsibilities in this area.

Effect of Unplanned Service Reconfiguration

Several service developments and reconfigurations in recent years have impacted NIAS, most often through the requirement to transport patients longer distances to receive definitive care. Examples include the introduction of the primary Percutaneous Coronary Intervention (pPCI) network, the stroke network and the subsequent development of the regional thrombectomy service, and the introduction of the major trauma network. Only the pPCI network saw any uplift in resourcing for NIAS.

The result of these reconfigurations is that local areas, from where patients are transported to a more distant hospital (with longer journey times), may find themselves depleted of ambulance cover for periods. This issue has become more significant with recent unplanned service changes such as the temporary withdrawal of emergency surgical services from Daisy Hill Hospital and the South West Acute Hospital, and the suspension of stroke services at Daisy Hill Hospital. Each of these has required bypass arrangements to be put in place or an increase in the number of transfers by ambulance.

NIAS is represented on groups considering future service reconfiguration and will continue to raise the need for adequate resourcing to be made available to mitigate against the risk which passes to NIAS with each of these changes in relation to patients in the community to whom a response is delayed if local ambulance cover is depleted.

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

There are no specific new issues in the current year or anticipated future issues that are not already outlined in the report, particularly in relation to the work carried out by Internal Audit.

Conclusion

The Trust has a rigorous system of accountability, which I can rely on as an Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money Northern Ireland (MPMNI).

Further to considering the accountability framework within the Trust, I have taken into consideration the limited assurance provided by the Head of Internal Audit. I have sought assurances from the Senior Management Team (SMT), that where significant findings have identified weaknesses in established controls, that appropriate mitigations and action plans are in place to address audit recommendations and improve controls.

The reason for the Head of Internal Audit providing limited assurance in 2023-24 was in respect of the significant majority of audits performed in 2023-24 obtaining limited assurance, including in the following key areas: IT Incident Management and Management of Utilisation of Patient Pathways.

The Head of Internal Audit did recognise the enhancements and investment made in strengthening governance in the organisation in the last number of years and the appropriate utilisation of Internal Audit to assist in driving further improvement in risk, control and governance arrangements where required. Further work is needed across the Directorates to fully implement internal audit recommendations.

The Trust continues to take proactive steps to identify any other potential control issues in order to strengthen the organisations accountability framework. On this basis, I am content with the operation of the system of internal governance during the period 2023-24. I recognise that work is required to address issues highlighted during the year including, but not limited to, the issue identified by Internal Audit.



Mr Michael Bloomfield
Chief Executive
27 June 2024

Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2024

Section 421 of The Companies Act 2006, as interpreted for the public sector, requires HSC bodies to prepare a Remuneration Report containing information about directors' remuneration. The Remuneration Report summarises the remuneration policy of the Northern Ireland Ambulance Service Health and Social Care Trust and particularly its application in connection with senior managers. The report must also describe how the Trust applies principles of good corporate governance in relation to senior managers' remuneration.

Senior managers include the Chief Executive and Directors who operate at the Board level and are listed on pages 108 and 109 and also on page 79 and 80 of the Directors' Report.

Remuneration Committee

The membership of the Remuneration Committee is comprised exclusively of Non-Executive Directors and the Committee is chaired by the Chair of the Trust Board. Executive Director attendance is restricted to the Chief Executive and the Director of Human Resources and Organisational Development who absent themselves at appropriate points in the meeting to prevent any issues such as an actual or perceived conflict of interest arising. Membership of and attendance at the Remuneration Committee is detailed on page 79 of the Directors' Report.

Remuneration Policy

The policy on the Remuneration of Directors and Senior Managers for current and future periods is governed and administered based on the DoH Departmental Directives and Circulars on HSC Senior Executive Salaries. NIAS applies the Senior Executive Performance Management Scheme as set out within Departmental Circular HSS(SM) 1/2003. The circular sets out the following requirements which are applied within the Trust:

- The Board determines the strategic and operational corporate objectives of the Trust for the year ahead taking into account the parameters established by the Department and incorporating them within the Trust Delivery Plan;
- The Chair agrees the Chief Executive's performance objectives, undertakes a review of performance and objectives, and completes a final report on the Chief Executive's performance each year;
- The Chief Executive agrees on the individual performance objectives of Directors, undertakes a review of performance and objectives, and completes a final report on Director's performance each year;
- Senior Executives agree performance objectives with the Chief Executive, participate in reviews and take responsibility for personal development;

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

Circulars for senior executive pay (HSC (SE) 1 2023 Senior Executive Pay Award 2020-21; HSC (SE) 2 2023 Senior Executive Pay Award 2021-22 and HSC (SE) 3 2023 Senior Executive Pay Award 2022-23) were implemented during 2023-24.

Service Contracts

All Directors, except the Medical Director, in the year 2023-24 were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed before December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008. The Trust's Medical Director is employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

Non-Executive Directors

Mrs Michele Larmour, Chair, appointed 6 April 2023 for a period of four years to a date not later than 5 April 2027.

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

Mr William Abraham, Non-Executive Director, initially appointed 18 May 2015 for a period of four years and reappointed 18 May 2019 to a date not later than 17 May 2023. This was subsequently extended to a date not later than 17 August 2023 and further extended to 17 November 2023, when his term ended.

Mr Trevor Haslett CBE, Non-Executive Director, initially appointed 18 May 2015 for a period of four years and re-appointed 18 May 2019 to a date not later than 17 May 2023. This was subsequently extended to a date not later than 17 August 2023 and further extended to 17 November 2023, when his term ended.

Mr Jim Dennison, Non-Executive Director, appointed 1 March 2019 for a period of four years and reappointed 1 March 2023 to a date not later than 28 February 2027.

Mr Phelim Quinn, Non-Executive Director, appointed 11 December 2023 for a period of four years to a date not later than 10 December 2027.

Mr Paul Corrigan, Non-Executive Director, appointed 1 January 2024 for a period of four years to a date not later than 31 December 2027.

Dr Philip Graham, Non-Executive Director, appointed 1 January 2024 for a period of four years to a date not later than 31 December 2027.

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

Directors

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

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

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

Mr Paul Nicholson, Interim Director of Finance, appointed 1 July 2019. Mr Nicholson was appointed Director of Finance, Procurement, Fleet and Estates on 16 November 2022.

Ms Michelle Lemon, Interim Director of Human Resources and Corporate Services, appointed 8 January 2020. Ms Lemon was appointed as Director of Human Resources and Organisational Development on 22 September 2022.

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

Ms Maxine Paterson, Director of Planning, Performance and Corporate Services, appointed 5 April 2020. Ms Paterson was appointed Deputy Chief Executive on 1 March 2023.

Notice Periods

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

Termination Payments (Audited)

Statutory provisions only as detailed in the contract. There were no payments made to directors in respect of either compensation for loss of office or early retirement during 2022 – 23 and 2023-24.

Senior Employees' Remuneration (Audited)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Trust were as follows:

	2023-24				2022-23 (Restated)			
Name	Salary £000	Benefits in Kind (rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000	Salary £000	Benefits in Kind (rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000
Non-Executive Directors								
Michele Larmour (from 6 Apr 2023)	25 - 30	100***	-	25 - 30	-	-	-	-
Nicole Lappin (1) (to 5 Apr 2023)	0 - 5	100***	-	0 - 5	25 - 30	200***	-	25 - 30
William Abraham (2) (to 17 Nov 2023)	0 - 5	100***	-	0 - 5	5 - 10	-	-	5 - 10
Dale Ashford	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Jim Dennison	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Phelim Quinn (3) (from 11 Dec 2023)	0 - 5	-	-	0 - 5	-	-	-	-
Philip Graham (4) (from 1 Jan 2024)	0 - 5	-	-	0 - 5	-	-	-	-
Paul Corrigan (5) (from 1 Jan 2024)	0 - 5	-	-	0 - 5	-	-	-	-
Trevor Haslett, CBE (6) (to 17 Nov 2023)	0 - 5	-	-	0 - 5	5 - 10	-	-	5 - 10
Directors **								
Michael Bloomfield	115 - 120	300***	24	135 - 140	105 - 110	100***	13	120 - 125
Rosemarie Byrne	95 - 100	-	20	115 - 120	85 - 90	-	13	95 - 100
Lynne Charlton	90 - 95	-	37	125 - 130	80 - 85	-	11	90 - 95
Michelle Lemon	80 - 85	200***	20	100 - 105	75 - 80	-	21	95 - 100
Brian McNeill* (to 31 Jan 2023)	-	-	-	-	75 - 80	-	15	95 - 100
Paul Nicholson	85 - 90	-	18	100 - 105	80 - 85	-	11	90 - 95
Maxine Paterson	105 - 110	-	26	130 - 135	90 - 95	-	12	110 - 115
Dr Nigel Ruddell	135 - 140	-	126	260 - 265	130 - 135	-	55	185 - 190
Neil Sinclair (7) (from 1 Oct 2023)	50 - 55	100***	14	60 - 65	-	-	-	-

(1) N Lappin left the Trust on 05 April 2023 FYE £25-£30k

(2) W Abraham left the Trust on 17 November 2023 FYE £5-£10k

(3) P Quinn appointed Non-Executive Director wef 11 December 2023 FYE £5-£10k

(4) P Graham appointed Non-Executive Director wef 01 January 2024 FYE £5-£10k

(5) P Corrigan appointed Non-Executive Director wef 01 January 2024 FYE £5-£10k

(6) T Haslett left the Trust on 17 November 2023 FYE £5-£10k

(7) N Sinclair commenced attending Board/Committee meetings as Chief Paramedic Officer wef 01 October 2023 FYE £125-£130k

The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Remuneration Report. Remuneration is now reported on an accruals basis as per DoH guidance whereas this was previously reported based on payments received in the year. The 2023/24 salary includes an accrual for 2023/24 pay award and excludes payments in respect of any prior year pay awards. Comparative figures have been restated to exclude payments in respect of any prior year pay awards but payments in respect of 2022/23 pay awards are included.

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights.

The single total figure of remuneration includes salary, performance pay, benefits in kind as well as pension benefits.

* denotes full-year equivalent salary.

** The remuneration information disclosed above reflects the relevant directors' salaries on a pro-rata basis.

*** The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. These include for example, travel and cycle to work scheme.

Senior Employees' Pension (Audited)

2023-24					
Name	Accrued pension at pension age and related lump sum £000s	Real increase in pension and related lump sum at pension age £000s	CETV at 31/03/24 £000s	CETV at 31/03/23 £000s	Real increase in CETV £000s
Michael Bloomfield	55-60 + lump sum of 110 - 115	0-2.5 + lump sum of 0-2.5	1,245	1,088	157
Rosemarie Byrne	35-40 + lump sum of 75-80	0-2.5 + lump sum of 0-2.5	937	819	118
Lynne Charlton	31-35 + lump sum of 50-55	0-2.5 + lump sum of 0-2.5	592	474	118
Michelle Lemon	25-30 + lump sum of 35-40	0-2.5 + lump sum of 0-2.5	492	409	83
Paul Nicholson	35-40 + lump sum of 60-65	0-2.5 + lump sum of 0-2.5	734	632	102
Maxine Paterson	15-20 + lump sum of 0-5	0-2.5 + lump sum of 0-2.5	240	178	62
Dr Nigel Ruddell	55-60 + lump sum of 120-125	5.0-7.5 + lump sum of (10.0-12.5)	1,256	998	258
Neil Sinclair	20-25 + lump sum of 35-40	0-2.5 + lump sum of 0-2.5	413	317	96

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

Cash Equivalent Transfer Value

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

CETV are at year-end or date of retirement/resignation depending on which is earlier. CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Fair Pay Disclosures

Pay Ratios

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

The banded remuneration of the highest-paid director in NIAS in the financial year 2023-24 was £135k - £140k (2022-23, £130k - £135k). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

<u>2023-24</u>	25th percentile	Median	75th percentile
Total remuneration (£)	£32,697	£43,806	£51,784
Pay ratio	4.21:1	3.14:1	2.66:1

<u>2022-23</u>	25th percentile	Median	75th percentile
Total remuneration (£)	£30,593	£42,133	£50,735
Pay ratio	4.33:1	3.14:1	2.61:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. The remunerations disclosed above include agency staff.

Staff whose WTE were less than full-time were made up to Full Time Equivalents. In line with previous years, all the extracted figures were annualised and a consistent approach was kept in both years.

The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £32,697 (2022-23, £30,593), £43,806 (2022-23, £42,133) and £51,784 (2022-23, £50,735) respectively.

In 2023-24, no (2022-23, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £20,460 to £137,500 (2022-23, £20,330 to £132,500).

Percentage Change in Remuneration

The percentage changes in respect of NIAS 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.

Percentage change for:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	3.42%	7.44%
Highest paid director's salary and allowances	3.77%	3.92%

No performance pay or bonuses were payable to any employees in these years.

Staff Report

Number of Senior Staff by Band and Gender

	Director		Non-Executive Director		Senior Staff*		Other Staff		TOTAL	
	No	As %age	No	As %age	No	As %age	No	As %age	No	As %age
Male	3	46%	5	83%	15	68%	908	63%	931	63%
Female	4	54%	1	17%	8	32%	544	37%	557	37%
Total	7		6		22		1452		1488	

* Senior staff are considered to be those operating at the Assistant Director level (Band 8b and above) and excludes those operating at the Senior Manager level (Band 8a and below).

The information in the above table is taken from the Human Resources, Payroll & Travel System (HRPTS) and reflects the position of staff in post on 31 March 2024. The above figures do not include bank workers or dual employments.

Staff Policies Applied During 2023-34

Achievements during 2023-24 in relation to the workforce included:

The HSC Regional Grievance Procedure and Conflict, Bullying & Harassment Procedure were approved for implementation within the Trust.

The Trust has continued to recruit new staff, both in front-line operations and in supporting Clinical and Corporate functions. The Trust continues to manage its workforce through the application of a range of HR policies and procedures and by its statutory responsibilities under equality and employment legislation and best practice.

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

During 2023-24, 40 applications were received by the Trust from individuals who declared a disability and the Trust employs 67 staff (including Bank) who declare a disability as of 31 March 2024. The Trust continues to implement its statutory responsibility to make reasonable adjustments in relation to selection, appointment and employment processes and arrangements, including making reasonable adjustments to facilitate the continued employment in relation to staff who acquire a disability during their employment. The Trust also continues to support students attending the Regional Ambulance Clinical Training Centre who declare a disability and make reasonable adjustments to both the learning environment and assessment arrangements as appropriate.

The Trust is fully committed to meeting its obligations under the Public Interest Disclosure (Northern Ireland) Order 1998, which provides protection to NIAS employees who make a disclosure, in the public interest, about suspected malpractice/wrongdoing in the workplace.

The DOH recently launched a new HSC Raising a Public Interest (Whistleblowing) Framework and Model Policy. Work is ongoing to implement this within the Trust, including related awareness raising and communications. In addition, a NED has been appointed with oversight of whistleblowing/raising concerns activity.

The Trust recognises that staff who are prepared to speak up should be considered one of its most important sources of information in seeking to enhance its reputation; identify and address problems that disadvantage or endanger other people; and present learning opportunities.

Where appropriate, concerns raised are subject to investigation, normally conducted by a professional manager who is external to the Trust. Each whistleblowing concern is treated with the utmost confidence to protect the anonymity of the whistleblower. During 2023-24, a total of 4 Whistleblowing complaints were investigated by the Trust. Where appropriate, the Trust formally communicates with each whistleblower to inform them of investigation outcomes, actions and learning outcomes.

Staff Turnover

	2023-24	2022-23
Staff Turnover %	7.22%	5.13%

As the majority of our workforce are front-line ambulance staff, the labour turnover rate remains relatively low due to a lack of opportunity for similar careers outside of the Trust. In the last financial year, 47.71% of turnover was due to staff resigning from their post and the other 52.29% was made up of staff retiring or terminating of contracts.

Staff Engagement including Health and Wellbeing

Evidence shows that staff well-being is correlated with patient safety and patient care. In the Workforce section of the Performance Report, details are provided on the areas where NIAS has actively engaged with staff including Health and wellbeing, peer support, physical safety and psychological support.

Staff Costs (Audited)

	2024		2023	
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Staff costs comprise:				
Wages and salaries	71,744	2,096	73,840	73,855
Social security costs	7,787	0	7,787	6,866
Other pension costs	13,789	0	13,789	13,163
Sub-Total	93,320	2,096	95,416	93,884
Capitalised staff costs	52	0	52	145
Total staff costs reported in Statement of Comprehensive Net Expenditure	93,268	2,096	95,364	94,029
Less recoveries in respect of outward secondments			0	(10)
Total Net Costs			95,364	94,019

Staff costs include £nil (2023: £nil) relating to the Charitable Trust Funds.

There were £52k staff costs charged to capital projects during the year. (2023: £145k)

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.

Average Number of Persons Employed (Audited)

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

	2024		2023	
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	2	0	2	2
Nursing and midwifery	1	0	1	0
Professions allied to medicine	2	0	2	1
Ancillaries	32	8	40	79
Administrative & clerical	164	34	198	199
Ambulance staff	1,256	4	1,260	1,325
Works	3	0	3	0
Other professional and technical	0	0	0	0
Social services	0	0	0	0
Other	0	0	0	0
Total Average Number of Persons Employed	1,460	46	1,506	1,606
Less average staff number relating to capitalised staff costs	(3)	0	(3)	(6)
Less average staff number in respect of outward secondments	0	0	0	(1)
Total Net Average Number of Persons Employed	1,457	46	1,503	1,599

The number of persons employed include nil (2023: nil) relating to the Charitable Trust Funds.

Pension Liabilities

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

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

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the DoH. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits about that period. The different pension benefits relate to the different HSC Pension Schemes i.e. 1995 Section, 2008 Section and 2015 Scheme and are not the monetary benefits received.

This is known as the 'McCloud Remedy' and will impact many aspects of the HSC Pension Schemes including the scheme valuation outcomes. Further information on this will be included in the HSC Pension Scheme accounts.

The Scheme member's contributions are based on their actual salary. Contribution rates are as follows:

Tier	Pensionable Earnings	Contribution rate (before tax relief) (gross)
1	Up to £13,246	5.1%
2	£13,247 to £16,831	5.7%
3	£16,832 to £22,878	6.1%
4	£22,879 to £23,948	6.8%
5	£23,949 to £28,223	7.7%
6	£28,224 to £29,179	8.8%
7	£29,180 to £43,805	9.8%
8	£43,806 to £49,245	10%
9	£49,246 to £56,163	11.6%
10	£56,164 to £72,030	12.5%
11	£72,031 and above	13.5%

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

As per the requirements of IAS 19, full actuarial valuations by professionally qualified actuaries are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions.

The scheme valuation data provided for the 2020 actuarial valuation 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.

Expenditure on Consultancy

The Trust spent £nil on consultancy during the financial year (2022: £nil).

Sickness Absence Data

During 2023-24, monthly and cumulative sickness absence levels were higher than figures in the same period in 2022-23.

Despite improved absence management and health & well-being initiatives being in place to support staff to return to work, ongoing extreme pressures within the working environment, for example, increased demand, reduced frontline operational cover in several Divisions and hospital turnaround times resulting in late finishes and missed rest breaks are undoubtedly contributing to the current higher than normal sickness absence levels.

Figures reported are for all staff (excluding Bank Staff and Non-Executive Directors) and demonstrate hours lost, with average days lost based on a standard 7.5-hour day, consistent with Regional HSC Reporting of Sickness Absence.

2023/24 Cumulative Sickness Absence by Month including Comparison with Previous Reporting Year												
Month	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1. Absence Target (2023/24)	11.24% ¹											
2. Current Status against Target	14.23% ↓											
3. Cumulative % hours lost (22/23)	10.62%	10.64%	10.88%	10.94%	10.89%	10.93%	11.12%	11.19%	11.58%	11.91%	12.07%	12.30%
4. Cumulative % hours lost (23/24) (Total)	14.25%	14.19%	14.25%	14.27%	14.64%	14.60%	14.65%	14.82%	14.90%	14.76%	14.53%	14.23%
4.1 Cumulative % hours lost (23/24) (Non-Covid)	13.15%	13.27%	13.40%	13.46%	13.71%	13.33%	13.44%	13.88%	13.94%	13.78%	13.58%	13.33%
4.2 Cumulative % hours lost (23/24) (Covid)	1.1%	0.95%	0.85%	0.81%	0.93%	1.02%	1.04%	0.94%	0.96%	0.98%	0.95%	0.90%
4.3 Cumulative % hours lost (23/24) Short-Term	2.57%	2.20%	2.33%	2.35%	2.55%	2.61%	2.63%	2.67%	2.74%	2.82%	2.83%	2.77%
4.4 Cumulative % hours lost (23/24) Long-Term	11.68%	12.00%	11.92%	11.92%	12.09%	11.99%	12.02%	12.15%	12.16%	11.94%	11.70%	11.46%
5. Monthly % hours lost (23/24) Total	14.25%	14.13%	14.36%	14.34%	16.04%	14.41%	14.91%	16.01%	15.56%	13.60%	12.08%	10.70%
6. Average standard working days lost/employee/month	2.78	2.98	3.01	2.93	3.60	2.94	3.19	3.43	3.19	3.05	2.47	2.19
7. Average estimated cost per month (£'000)	860	859	859	822	£911	£820	£840	£890	£858	£739	£643	£534

¹To reduce absence rates to 92.5% of absence levels reported in 2022/23 (based on annual re-run) by end March the 2023/24 financial year.

↑	Above target and increase from last month
↓	Above target and decrease from last month
↑	Below target and increase from last month
↓	Below target and decrease from last month

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

There were no early retirement and/or compensation exit packages in 2023-24, at a cost of £nil. (2023: £nil)

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

Staff Benefits

There were no staff benefits paid in 2023-24. (2023: £nil)

Trust Management Costs

	2024 £000s	2023 £000s
Trust management costs	10,170	9,516
Income:		
RRL	125,772	116,211
Income per Note 4	599	812
Less interest receivable	0	0
	126,371	117,023
Less adjustments under HSS (THR) 2/99	(1,020)	(1,191)
Total Income	125,351	115,832
% of total income	8.11%	8.22%

The management costs have been prepared on a consistent basis from previous years and the above information is based on the Audit Commission's definition "M2" Trust management costs, as detailed in HSS (THR) 2/99. The adjustments above are exceptional items which may distort the management costs, for example, income from independent ambulance provider recharges to other Trusts and non-recurrent funding for projects undertaken.

Retirements due to Ill-health

During 2023-24 there were five early retirements from the Trust, agreed on the grounds of ill-health. (2023: nil) The estimated additional pension liabilities of these ill-health retirements will be £8k. (2023: £nil) These costs are borne by the HSC Pension Scheme.

ACCOUNTABILITY AND AUDIT REPORT

Funding Report

Regularity of Expenditure (Audited)

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Ambulance Service HSC Trust's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health.

The Chief Executive discharges these responsibilities through a governance framework that is tested regularly and on which annual independent assurances are obtained. This framework and the assurances obtained are set out in the Governance Statement on pages 86 to 106.

The Comptroller and Auditor General provide an annual opinion to the Northern Ireland Assembly, which includes an opinion on regularity. The full Certificate and Report of the Comptroller and Auditor General is set out on pages 122 to 126.

Statement of Losses and Special Payments

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

Losses and Special Payments (Audited)

Losses Statement	2023-24	2022-23
Total number of losses	1	0
Total value of losses (£000)	1	0

Losses	2023-24	2022-23
	£000s	£000s
Cash losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Stores losses	0	0

Special payments	2023-24	2022-23
Total number of special payments	18	11
Total value of special payments (£000)	430	101

Special payments	2023-24	2022-23
	£000s	£000s
Compensation payments		
- Clinical Negligence	0	15
- Public Liability	0	0
- Employers Liability	391	85
- Other	36	0
Ex-gratia payments	3	1
Extra contractual	0	0
Special severance payments	0	0

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £300k during the year. (2023: £nil)

Other Payments (Audited)

The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year. (2023: £nil)

Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust had no income generated from fees or charges during the year. (2023: £nil)

Remote Contingent Liabilities (Audited)

In addition to contingent liabilities reported within the meaning of IAS37, the Northern Ireland Ambulance Service HSC Trust also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. This is where it is not currently possible to quantify the potential impact or liabilities. See Note 19 on page 167 of the Annual Accounts for further information.



Mr M Bloomfield
Chief Executive
 27 June 2024

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

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Ambulance Service Health and Social Care Trust for the year ended 31 March 2024 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the 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 Northern Ireland Ambulance Service Health and Social Care Trust's affairs as at 31 March 2024 and of the Northern Ireland Ambulance Service Health and Social Care Trust's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis 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 Ireland Ambulance Service Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in

accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

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

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

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

- adequate accounting records have not been kept; or
- 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 Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Ireland Ambulance Service Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Northern Ireland Ambulance Service Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included:

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

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

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

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

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

FINANCIAL STATEMENTS

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

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

		2024		2023	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	534	534	622	622
Other operating income*	4.2	65	181	190	397
Total Operating Income		599	715	812	1,019
Expenditure					
Staff costs	3.1	(95,364)	(95,364)	(93,884)	(93,884)
Purchase of goods and services	3.1	(17,244)	(17,244)	(15,371)	(15,371)
Depreciation, amortisation and impairment charges	3.1	(7,768)	(7,768)	(6,921)	(6,921)
Provision expense	3.1	(21,147)	(21,147)	(910)	(910)
Other operating expenditure	3.1	(13,805)	(13,976)	(13,642)	(13,809)
Total Operating Expenditure		(155,328)	(155,499)	(130,728)	(130,895)
Net Operating Expenditure		(154,729)	(154,784)	(129,916)	(129,876)
Finance income	4.2	0	8	0	0
Finance expense	3.1	(5)	(5)	(7)	(7)
Net Expenditure for the Year		(154,734)	(154,781)	(129,923)	(129,883)
Adjustment to net expenditure for non cash items	22.1	29,057	29,057	13,822	13,822
Net expenditure funded from RRL		(125,677)	(125,724)	(116,101)	(116,061)
Revenue Resource Limit (RRL)	22.1	125,772	125,772	116,211	116,211
Add back charitable trust fund net expenditure*		0	47	0	(40)
Surplus / (Deficit) against RRL		95	95	110	110

OTHER COMPREHENSIVE EXPENDITURE

		2024		2023	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Items that will not be reclassified to net operating costs:					
Net gain / (loss) on revaluation of property, plant and equipment	5.1-2 / 9.1	629	629	1,769	1,769
Net gain / (loss) on revaluation of intangibles	6.1-2 / 9.1	0	0	0	0
Net gain / (loss) on revaluation of charitable assets		0	55	0	(31)
Items that may be reclassified to net operating costs:					
Net gain / (loss) on revaluation of investments		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March		(154,105)	(154,097)	(128,154)	(128,145)

The notes on pages 131 to 171 form part of these accounts.

* All donated funds have been used by Northern Ireland Ambulance Service Health and Social Care Trust as intended by the benefactor. The Trust Board as corporate trustee has delegated responsibility to the Director of Finance to manage internal disbursements. The Director of Finance ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation. All such funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Financial Position as at 31 March 2024

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

		2024		2023	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1-2	52,420	52,420	45,578	45,578
Intangible assets	6.1-2	213	213	642	642
Investments	8.1	0	430	0	457
Non current trade and other receivables	13.1	0	0	0	0
Other current assets	13.1	0	0	0	0
Total Non Current Assets		52,633	53,063	46,220	46,677
Current Assets					
Assets classified as held for sale	10.1	0	0	1	1
Inventories	11.1	109	109	152	152
Trade and other receivables	13.1	1,524	1,619	1,183	1,183
Other current assets	13.1	453	453	547	547
Current Intangible assets	13.1	0	0	0	0
Current Investments	8.1	0	0	0	0
Cash and cash equivalents	12.1	278	297	484	484
Total Current Assets		2,364	2,478	2,367	2,367
Total Assets		54,997	55,541	48,587	49,044
Current Liabilities					
Trade and other payables	14.1	(34,540)	(34,624)	(20,077)	(20,082)
Other liabilities	14.1	(205)	(205)	(205)	(205)
Intangible current liabilities	14.1	0	0	0	0
Provisions	15.3	(1,504)	(1,504)	(3,756)	(3,756)
Total Current Liabilities		(36,249)	(36,333)	(24,038)	(24,043)
Total Assets Less Current Liabilities		18,748	19,208	24,549	25,001
Non Current Liabilities					
Provisions	15.3	(33,381)	(33,381)	(10,723)	(10,723)
Other payables	14.1	(259)	(259)	(376)	(376)
Financial liabilities	8.1	0	0	0	0
Total Non Current Liabilities		(33,640)	(33,640)	(11,099)	(11,099)
Total Assets Less Total Liabilities		(14,892)	(14,432)	13,450	13,902
Taxpayers' Equity and Other Reserves					
Revaluation reserve		10,670	10,670	11,990	11,990
SoCNE reserve		(25,562)	(25,562)	1,460	1,460
Other reserves - charitable fund		0	460	0	452
Total Equity		(14,892)	(14,432)	13,450	13,902

The notes on pages 131 to 171 form part of these accounts.

The financial statements on pages 127 to 130 were approved by the Board on 27 June 2024 and were signed on its behalf by:



Ms M Larmour
Chair
27 June 2024



Mr M Bloomfield
Chief Executive
27 June 2024

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

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

	Note	2024 £000s	2023 £000s
Cash Flows from Operating Activities			
Net expenditure for the year		(154,781)	(129,883)
Adjustments for non-cash costs		28,882	7,780
(Increase) / decrease in trade and other receivables		(342)	20
(Increase) / decrease in inventories		43	67
Increase / (decrease) in trade payables		10,873	1,607
Use of provisions	15	(741)	(327)
Net Cash Outflow from Operating Activities		(116,066)	(120,736)
Cash Flows from Investing Activities			
Purchase of non-financial assets	5	(9,882)	(7,276)
Proceeds from disposal of non-financial assets		96	86
Proceeds from disposal of financial assets		90	0
Purchase of financial assets		(8)	0
Net Cash Inflow/(Outflow) from Investing Activities		(9,704)	(7,190)
Cash Flows from Financing Activities			
Grant from DoH		125,700	126,700
Capital element of payments - finance leases		(117)	(54)
Net Financing		125,583	126,646
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		(187)	(1,280)
Cash & Cash Equivalents at the Beginning of the Period	12	484	1,764
Cash & Cash Equivalents at the End of the Period	12	297	484

The notes on pages 131 to 171 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

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 the Trust, analysed into the SoCNE Reserve (which reflects a contribution from the Department of Health). The SoCNE Reserve represents the total assets less liabilities of the Trust, to the extent that the total is not represented by other reserves and financing items. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The Charitable Fund Reserve reflects the total value of charitable donations received by the Trust which have yet to be utilised.

	Note	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2022		4,648	10,221	443	15,312
Changes in Taxpayers Equity 2022-23					
Grant from DoH		126,700	0	0	126,700
Other reserves movements including transfers		0	0	0	0
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(129,923)	1,769	9	(128,145)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3.1	35	0	0	35
Balance at 31 March 2023		1,460	11,990	452	13,902
Changes in Taxpayers Equity 2023-24					
Grant from DoH		125,700	0	0	125,700
Other reserves movements including transfers		0	0	0	0
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(154,734)	629	8	(154,097)
Transfer of asset ownership		1,949	(1,949)	0	0
Non cash charges - auditors remuneration	3.1	63	0	0	63
Balance at 31 March 2024		(25,562)	10,670	460	(14,432)

The notes on pages 131 to 171 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1. Authority

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

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Northern Ireland Ambulance Service HSC Trust (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, intangible assets, inventories and certain financial assets and liabilities.

1.2 Currency and Rounding

These accounts are presented in pounds sterling (GBP) and rounded in thousands. (£000's).

1.3 Property, Plant and Equipment

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

Recognition

Property, plant and equipment must be capitalised if:

- It is held for use in delivering services or for administrative purposes;
- It is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- It is expected to be used for more than one financial year;

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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

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

Valuation

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

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

Fair value for Plant and Equipment is estimated by restating the value annually by reference to indices 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 & 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Since the last revaluation exercise was undertaken, the risks to NIAS' 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. LPS have included this requirement within the latest valuation.

Assets Under Construction (AUC)

Assets classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Revaluation Reserve

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

1.4 Depreciation

No depreciation is provided on freehold land, since land has unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of “non-current assets held for sale” are also not depreciated.

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis.

The following asset lives have been used:

Asset Type	Asset Life
Freehold Buildings	25 - 60 years
Leasehold Property	Remaining period of lease
IT Assets	3 - 10 years
Intangible Assets	3 - 10 years
Other Equipment	3 - 15 years

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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-out and charged to operating expenses.

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

1.6 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;

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

- How the intangible asset will generate probable future economic benefits or service potential;
- The availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Trust's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to the Trust; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value. Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

1.7 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 immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the five essential criteria within the scope of IFRS 15 are met in order to define income as a contract. Income relates directly to the activities of the Trust and is recognised 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.

1.10 Grant in Aid

Funding received from other entities, including the Department and the Health and Social Care Board are accounted for as grant-in-aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.11 Investments

The Trust does not have any investments.

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

1.12 Research and Development Expenditure

Research and development (R&D) expenditure is expensed in the year it is incurred in accordance with IAS 38. Following the introduction of the 2010 European System of Accounts (ESA10), from 2016-17 there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure. As a result, additional disclosures are included in the notes to the accounts.

1.13 Other Expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.14 Cash and Cash Equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.15 Leases

Under IFRS 16 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 the Department'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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 independent of 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the Trust's surplus/deficit.

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:

- 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 that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The Trust as Lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Trust's net investment in the leases. Finance lease income is allocated to accounting periods 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 right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

1.16 Private Finance Initiative (PFI) Transactions

The Northern Ireland Ambulance Service HSC Trust has had no PFI transactions during the year.

1.17 Financial Instruments

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

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

Financial Assets

Financial assets are recognised on the Statement of Financial Position when the Trust becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired, or the asset has been transferred.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the HSC Body's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

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

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

Financial Liabilities

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

Financial liabilities are initially recognised at fair value.

Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within the Trust in creating risk than would apply to a non- public sector body of a similar size, therefore the Trust is not exposed to the degree of financial risk faced by business entities.

The Trust has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing its activities. Therefore, the Trust is exposed to little credit, liquidity or market risk.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Currency Risk

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

Interest Rate Risk

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

Credit Risk

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

Liquidity Risk

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

1.18 Provisions

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

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DoF issued discount rates as at 31 March 2024 of:

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	4.26%
	Medium term (6 – 10 years)	4.03%
	Long term (11 - 40 years)	4.72%
	Very long term (41+ years)	4.40%
Inflationary	Year 1	3.60%
	Year 2	1.80%
	Into perpetuity	2.00%

Note that HM Treasury Public Expenditure System (PES) issued a combined nominal and inflation rate table to incorporate the two elements, as included within DoH circular HSC (F) 42-2023.

The discount rate to be applied for employee early departure obligations is 5.10% for 2023-24.

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.

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

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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

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

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

1.19 Contingent Liabilities / Assets

In addition to contingent liabilities disclosed in accordance with IAS 37, the Trust discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

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

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

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.20 Employee Benefits

Short-term Employee Benefits

Under the requirements of IAS 19 Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave (including untaken flexi leave) that has been earned at the year-end. This cost has been calculated using actual staff numbers and costs applied to the actual untaken leave balance as at 31 March 2024. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement Benefit Costs

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

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation 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.

1.21 Reserves

Statement of Comprehensive Net Expenditure Reserve

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Revaluation Reserve

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

Charitable Fund Reserve

The Charitable Fund Reserve reflects the total value of charitable donations received by the Trust which have yet to be utilised.

1.22 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

1.23 Third Party Assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 23 to the accounts.

1.24 Government Grants

The Trust had no Government Grants.

1.25 Losses and Special Payments

Losses and special payments are items that the Northern Ireland Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had HSC Trusts not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments in the Assembly Accountability section of the Annual Report is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.26 Charitable Trust Account Consolidation

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

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

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

1.27 Accounting Standards that have been Issued but have not yet been adopted

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

IFRS 17 Insurance Contracts:

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4. 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. Management currently assess that there will be minimal impact on application to the Trust's consolidated financial statements.

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 2 SEGMENTAL ANALYSIS

2.1 Analysis of Net Expenditure by Segment

For operational purposes, the services provided by the Northern Ireland Ambulance Service are broadly divided into emergency and non-emergency services. The Executive Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which co-ordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. As the Trust Board of the Northern Ireland Ambulance Service in its capacity as the 'Chief Operating Decision Maker' receives financial information for the Trust as a whole and makes decisions based on the provision of an ambulance service for the whole of Northern Ireland, it is appropriate that the Trust reports on a one operational segment basis.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs ¹ :				
Wages and salaries	73,788	73,788	73,855	73,855
Social security costs	7,787	7,787	6,866	6,866
Other pension costs	13,789	13,789	13,163	13,163
Purchase of care from non-HSC bodies	7,378	7,378	9,235	9,235
Revenue grants to voluntary organisations	0	0	0	0
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	5,195	5,195	1,569	1,569
Supplies and services - Clinical	3,154	3,154	2,979	2,979
Supplies and services - General	596	596	849	849
Establishment	1,268	1,268	1,399	1,399
Transport	6,987	6,987	7,419	7,419
Premises	4,759	4,759	3,783	3,783
Bad debts	0	0	0	0
Rentals under operating leases	0	0	6	6
Interest charges under IFRS16	5	5	7	7
Research & development expenditure	0	0	0	0
Clinical negligence - other expenditure	0	0	0	0
BSO services	895	895	697	697
Training	384	384	613	613
Professional fees	26	26	42	42
Patients travelling expenses	0	0	0	0
Costs of exit packages not provided for	0	0	0	0
Elective care	0	0	0	0
Other charitable expenditure	0	171	0	167
Miscellaneous expenditure	440	440	473	473
Non Cash Items				0
Depreciation	7,408	7,408	6,871	6,871
Amortisation	429	429	425	425
Impairments	(69)	(69)	(375)	(375)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(96)	(96)	(86)	(86)
(Profit) on disposal of intangibles	0	0	0	0
Loss on disposal of property, plant & equipment (including land)	0	0	0	0
Loss on disposal of intangibles	0	0	0	0
Increase / Decrease in provisions (provision provided for in year less any release)	21,233	21,233	1,129	1,129
Cost of borrowing of provisions (unwinding of discount on provisions)	(86)	(86)	(219)	(219)
Auditors remuneration	63	63	35	35
Add back of notional charitable expenditure	0	0	0	0
Total	155,333	155,504	130,735	130,902

Further detailed analysis of staff costs is located in the Staff Report on page 114 within the Accountability Report.

In addition to the notional auditors remuneration above, during the year the Trust received services from its External Auditor (the Northern Ireland Audit Office) to the value of £nil. (2022-23: £nil)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 4 INCOME

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

4.1 Revenue from contracts with customers

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	286	286	396	396
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	248	248	226	226
Clients contributions	0	0	0	0
Total	534	534	622	622

4.2 Other Operating Income

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	65	65	80	80
Seconded staff	0	0	10	10
Charitable and other contributions to expenditure by core trust	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	100	100
Charitable income received by charitable trust fund	0	116	0	199
Investment income	0	8	0	8
Research and development	0	0	0	0
Profit on disposal of land	0	0	0	0
Interest receivable	0	0	0	0
Total	65	189	190	397
TOTAL INCOME	599	723	812	1,019

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2024

	Land £000s	Buildings (excluding dwellings) £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation								
At 1 April 2023	2,551	23,339	3,318	7,726	27,863	12,167	333	77,297
Indexation	0	585	0	344	210	0	13	1,152
Additions	0	236	9,814	0	3,125	376	0	13,551
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	0	(3,252)	0	2,800	452	0	0
Transfers	0	0	0	0	(1,237)	0	0	(1,237)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	69	0	0	1	0	4	74
Disposals	0	0	0	0	(97)	(86)	0	(183)
At 31 March 2024	2,551	24,229	9,880	8,070	32,665	12,909	350	90,654
Depreciation								
At 1 April 2023	0	2,184	0	6,249	17,736	5,469	81	31,719
Indexation	0	67	0	301	151	0	4	523
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(1,238)	0	0	(1,238)
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	5	0	0	0	0	0	5
Disposals	0	0	0	0	(97)	(86)	0	(183)
Provided during the year	0	836	0	676	3,519	2,366	11	7,408
At 31 March 2024	0	3,092	0	7,226	20,071	7,749	96	38,234
Carrying Amount								
At 31 March 2024	2,551	21,137	9,880	844	12,594	5,160	254	52,420
At 31 March 2023	2,551	21,155	3,318	1,477	10,127	6,698	252	45,578
Asset Financing								
Owned	2,551	20,647	9,880	844	12,594	5,160	254	51,930
Finance leased	0	490	0	0	0	0	0	490
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount								
At 31 March 2024	2,551	21,137	9,880	844	12,594	5,160	254	52,420

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 £209k. (2023: £183k).

During the year the Trust had no assets funded from government grants or lottery funding (2023: £nil), and no assets funded from donations (2023: £100k)

The carrying amount as at 31 March 2024 includes £nil (2023: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.2 Consolidated Property, Plant & Equipment - Year Ended 31 March 2023

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

At 1 April 2022	2,551	19,267	3,749	8,529	29,251	10,071	329	73,747
Opening balance adjustment	0	539	0	0	0	0	0	539
Restated Opening Balance	2,551	19,806	3,749	8,529	29,251	10,071	329	74,286
Indexation	0	1,239	0	1,046	1,927	0	3	4,215
Additions	0	1,133	3,059	8	1,571	1,009	0	6,780
Donations / Government grant / Lottery funding	0	0	0	0	100	0	0	100
Reclassifications	0	764	(3,490)	0	1,079	1,647	0	0
Transfers	0	0	0	0	(5,028)	0	0	(5,028)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	397	0	0	1	0	1	399
Disposals	0	0	0	(1,857)	(1,038)	(560)	0	(3,455)
At 31 March 2023	2,551	23,339	3,318	7,726	27,863	12,167	333	77,297

Depreciation

At 1 April 2022	0	1,338	0	6,568	18,708	4,176	69	30,859
Opening balance adjustment	0	0	0	0	0	0	0	0
Restated Opening Balance	0	1,338	0	6,568	18,708	4,176	69	30,859
Indexation	0	120	0	865	1,460	0	1	2,446
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(5,027)	0	0	(5,027)
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	23	0	0	1	0	0	24
Disposals	0	0	0	(1,857)	(1,037)	(560)	0	(3,454)
Provided during the year	0	703	0	673	3,631	1,853	11	6,871
At 31 March 2023	0	2,184	0	6,249	17,736	5,469	81	31,719

Carrying Amount

At 31 March 2023	2,551	21,155	3,318	1,477	10,127	6,698	252	45,578
At 31 March 2022	2,551	18,468	3,749	1,961	10,543	5,895	260	43,427

Asset Financing

Owned	2,551	20,551	3,318	1,477	10,127	6,698	252	44,974
Finance leased	0	604	0	0	0	0	0	604
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount	2,551	21,155	3,318	1,477	10,127	6,698	252	45,578

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2024

Software Licenses £000s	Websites £000s	Total £000s

Cost or Valuation

At 1 April 2023	1,463	30	1,493
Indexation	0	0	0
Additions	0	0	0
Donations / Government grant / Lottery funding	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2024	1,463	30	1,493

Amortisation

At 1 April 2023	821	30	851
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	429	0	429
At 31 March 2024	1,250	30	1,280

Carrying Amount

At 31 March 2024	213	0	213
At 31 March 2023	642	0	642

Asset Financing

Owned	213	0	213
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount	213	0	213
At 31 March 2024	213	0	213

Any fall in value through negative indexation or revaluation is shown as an impairment.

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

The carrying amount as at 31 March 2024 includes £nil (2023: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 Consolidated Intangible Assets - Year Ended 31 March 2023

Software Licenses £000s	Websites £000s	Total £000s
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Cost or Valuation

At 1 April 2022	2,428	30	2,458
Indexation	0	0	0
Additions	32	0	32
Donations / Government grant / Lottery funding	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(997)	0	(997)
At 31 March 2023	1,463	30	1,493

Amortisation

At 1 April 2022	1,393	30	1,423
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(997)	0	(997)
Provided during the year	425	0	425
At 31 March 2023	821	30	851

Carrying Amount

At 31 March 2023	642	0	642
At 31 March 2022	1,035	0	1,035

Asset Financing

Owned	642	0	642
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount At 31 March 2023	642	0	642

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 7 FINANCIAL INSTRUMENTS

7.1 Financial Instruments

As the cash requirements of the Northern Ireland Ambulance Service HSC Trust are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

The Trust did not have any financial instruments as at 31 March 2024. (2023: £nil)

NOTE 8 INVESTMENTS

8.1 Investments

The Trust's Charitable Trust Funds are invested in the NIHPSS Common Investment Fund. The net market value of funds invested with the investment fund at 31 March 2024 was £430k. The investments saw a gain of £63k in 2023-24 compared to a loss of £24k in the prior year.

	Investments	
	2024	2023
	£000s	£000s
Balance at 1 April	457	481
Additions	8	0
Disposals	(90)	0
Revaluations	55	(24)
Balance at 31 March	430	457
Trust	0	0
Charitable trust fund	430	457
	430	457

8.2 Market Value of Investments as at 31 March 2024

	Held in UK	Held outside UK	2024	2023
	£000s	£000s	Total	Total
			£000s	£000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	430	0	430	457
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total Market Value of Fixed Asset Investments	430	0	430	457

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 9 IMPAIRMENTS

9.1 Impairments

	2024		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	(69)	0	(69)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	(69)	0	(69)

	2023		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	(375)	0	(375)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	(375)	0	(375)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

10.1 Assets Classified as Held for Sale

	Transport	
	2024 £000s	2023 £000s
Cost		
At 1 April	8,723	3,695
Transfers in	1,237	5,028
Transfers out	0	0
(Disposals)	(2,336)	0
Impairment	0	0
	<u>7,624</u>	<u>8,723</u>
At 31 March	7,624	8,723
Depreciation		
At 1 April	8,722	3,695
Transfers in	1,238	5,027
Transfers out	0	0
(Disposals)	(2,336)	0
Impairment	0	0
	<u>7,624</u>	<u>8,722</u>
At 31 March	7,624	8,722
Carrying Amount at 31 March	0	1

Non current assets held for sale comprise non current assets that are held for resale rather than for continuing use within the business.

At 31 March 2024 non current assets held for resale comprise A&E Ambulances and other support vehicles.

Due to the specification of ambulance vehicles, their age and high mileage, the resale market is uncertain and most vehicles are sold through an auction house.

During the year ended 31 March 2024, vehicles with a fair value (less costs to sell) of £nil (2023: £nil) were sold.

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 11 INVENTORIES

11.1 Inventories

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Fuel	28	28	26	26
Stationery	7	7	6	6
Medical & surgical equipment	59	59	66	66
PPE	10	10	50	50
Other	5	5	4	4
Total	109	109	152	152

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 12 CASH AND CASH EQUIVALENTS

12.1 Cash and Cash Equivalents

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1st April	484	484	1,764	1,764
Net change in cash and cash equivalents	(206)	(187)	(1,280)	(1,280)
Balance at 31st March	278	297	484	484

The following balances at 31 March were held at:

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	278	297	484	484
Balance at 31st March	278	297	484	484

12.2 Reconciliation of liabilities arising from financing activities

	2023 £000s	Cash Flows £000s	Non-Cash Changes £000s	2024 £000s
Lease Liabilities	581	(212)	95	464
Total liabilities from financing activities	581	(212)	95	464

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

13.1 Trade Receivables, Financial and Other Assets

	2024		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
VAT receivable	1,117	1,117	1,052	1,052
Other receivables - not relating to fixed assets	407	502	131	131
Trade and Other Receivables	1,524	1,619	1,183	1,183
Prepayments	453	453	547	547
Other Current Assets	453	453	547	547
Carbon reduction commitment	0	0	0	0
Intangible Current Assets	0	0	0	0
Amounts Falling Due After More Than One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and Other Receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other Current Assets Falling Due After More Than One Year	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	1,524	1,619	1,183	1,183
TOTAL OTHER CURRENT ASSETS	453	453	547	547
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	1,977	2,072	1,730	1,730

The balances are net of a provision for bad debts of £nil. (2023: £nil)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

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		2023	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	1,604	1,604	2,829	2,829
VAT payable	0	0	0	0
Bank overAudited	0	0	0	0
Trade capital payables - property, plant and equipment	8,350	8,350	4,304	4,304
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	10,080	10,080	3,766	3,766
Payroll payables	13,251	13,251	7,692	7,692
Clinical negligence payables	0	0	12	12
VER payables	0	0	0	0
BSO payables	46	46	0	0
Other payables	0	84	59	22
Accruals and Deferred Income	1,209	1,209	1,038	1,080
Accruals - relating to property, plant and equipment	0	0	377	377
Trade and Other Payables	34,540	34,624	20,077	20,082
Current part of lease liabilities	205	205	205	205
Other Current Liabilities	205	205	205	205
Carbon reduction commitment	0	0	0	0
Intangible Current Liabilities	0	0	0	0
Total Payables Falling Due Within One Year	34,745	34,829	20,282	20,287
Amounts Falling Due After More Than One Year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	259	259	376	376
Total Non Current Other Payables	259	259	376	376
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	35,004	35,088	20,658	20,663

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2024

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2024 £000s
Balance at 1 April 2023	7,593	3,197	3,689	14,479
Provided in year	21,135	210	981	22,326
(Provisions not required written back)	0	(1,070)	(23)	(1,093)
(Provisions utilised in the year)	0	(1)	(740)	(741)
Cost of borrowing (unwinding of discount)	94	(112)	(68)	(86)
At 31 March 2024	28,822	2,224	3,839	34,885

Provisions have been made for 6 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law, Holiday Pay 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 PPO calculations based on estimated life expectancy data provided by professional legal advisors.

Clinical Negligence - Discount rate for special damages awards in personal injury cases

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.

Legal Claims

This represents public liability, employer liability, contract and compensation claims and dilapidations as advised by the business areas within the Trust.

Public liability claims include personal injury claims. Employer liability claims include legal costs that will have to be borne by the Trust and relate to accidents or injury caused due to faults in the fabric of a Trust building and other damages including fair employment and industrial tribunal cases.

Contract claims are associated with claims made by contractors for unforeseen delays in the completion of projects or cost over-runs, which are outside of their control. The provisions details are based on evaluations made by qualified professional and technical personnel employed by the Trust.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES (CONTINUED)

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 judgment 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 and for changes in staff numbers.
- The balance has then been subject to discounting to determine the net present value of the provision.
- 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.
- The extent to which interest will apply.

The overall impact has been to increase this provision from £7.6m in 2022-23 to £28.8m.

Senior Executive Pay

Senior HSC Executives have 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.2 Comprehensive Net Expenditure Account Charges

	2024 £000s	2023 £'000
Arising during the year	22,326	2,948
Reversed unused	(1,093)	(1,813)
Cost of borrowing (unwinding of discount)	(86)	(219)
Total Charge within Operating Expenses	21,147	916

15.3 Analysis of Expected Timing of Discounted Flows - 2024

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2024 £000s
Not later than 1 year	0	341	1,163	1,504
Later than 1 year and not later than 5 years	28,822	1,883	671	31,376
Later than 5 years	0	0	2,005	2,005
At 31 March 2024	28,822	2,224	3,839	34,885

The provision in respect of other liabilities and charges comprises: £706k for Employer's and Occupier's Liability, £2,813k for Injury Benefit, £314k for Senior Executive Pay and £6k for other HR law cases.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 Provisions for Liabilities and Charges - 2023

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2023 £000s
Balance at 1 April 2022	6,616	2,092	5,182	13,890
Provided in year	1,076	1,211	661	2,948
(Provisions not required written back)	0	(22)	(1,791)	(1,813)
(Provisions utilised in the year)	0	(38)	(289)	(327)
Cost of borrowing (unwinding of discount)	-99	(46)	(74)	(219)
At 31 March 2023	7,593	3,197	3,689	14,479

Provisions have been made for 5 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law and Holiday 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 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.

15.5 Comprehensive Net Expenditure Account Charges

	2023 £000s	2022 £'000
Arising during the year	2,948	6,440
Reversed unused	(1,813)	(35)
Cost of borrowing (unwinding of discount)	(219)	(224)
Total Charge within Operating Expenses	916	6,181

15.6 Analysis of Expected Timing of Discounted Flows - 2023

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2023 £000s
Not later than 1 year	0	2,816	940	3,756
Later than 1 year and not later than 5 years	7,593	345	592	8,530
Later than 5 years	0	36	2,157	2,193
At 31 March 2023	7,593	3,197	3,689	14,479

The provision in respect of other liabilities and charges comprises: £798k for Employer's and Occupier's Liability, £2,891k for Injury Benefit and £7,593k Holiday Pay Provision.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 16 CAPITAL COMMITMENTS

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

	2024 £000s	2023 £000s
Property, plant & equipment	1,020	110
	1,020	110

These contracted capital commitments largely relate to partially completed capital schemes recorded as assets under construction at 31 March 2024. £76k relates to conversion of Neo Natal vehicle from 22/23, £183k relates to completion of the Medical Equipment scheme and £761k for the Specific ICT scheme, Computer Aided Dispatch, to be completed in 2024/2025.

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

IFRS16 was implemented within the Trust with effect from 1 April 2022. Leases held as Right to Use assets are shown in Note 5.1.

17.1 Quantitative disclosures around right of use assets

	2024		2023	
	Buildings (excluding dwellings) £000s	Total £000s	Buildings (excluding dwellings) £000s	Total £000s
Right of Use Assets				
At 1 April 2023	604	604	539	539
Additions	95	95	248	248
Depreciation	(209)	(209)	(183)	(183)
At 31 March 2024	490	490	604	604

17.2 Quantitative disclosures around lease liabilities

	2024 £000s	2023 £000s
Buildings		
Not later than 1 year	210	209
Later than 1 year and not later than 5 years	259	380
Later than 5 years	0	0
Less interest element	(5)	(8)
Present Value of obligations	464	581
Total Present Value of obligations	464	581
 Current Portion	 205	 205
Non-current Portion	259	376
	464	581

17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2024 £000s	2023 £000s
Expense related to short-term leases	0	6
	0	6

17.4 Quantitative disclosures around cash outflow for leases

	2024 £000s	2023 £000s
Total cash outflow for lease	212	200
	212	200

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 PFI Contracts

The Northern Ireland Ambulance Service HSC Trust has not entered into any PFI contracts during the year ending 31 March 2024. (2023: nil)

18.2 Other Financial Commitments

The Northern Ireland Ambulance Service HSC Trust has not entered into any non cancellable contracts (which are not leases or PFI and other service concession arrangements contracts) during the year ending 31 March 2024. (2023: nil)

NOTE 19 CONTINGENT LIABILITIES

19.1 Contingent Liabilities

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2024 £000s	2023 £000s
Clinical negligence	83	74
Public liability	0	0
Employers' liability	59	43
Other	0	0
Total	142	117

Unquantifiable Contingent Liabilities

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.

Public Sector Pensions - Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

19.2 Financial Guarantees, Indemnities and Letters of Comfort

The Northern Ireland Ambulance Service HSC Trust has not entered into any of the following: quantifiable guarantees, indemnities or provided letters of comfort during the year ending 31 March 2024. (2023: nil)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 20 RELATED PARTY TRANSACTIONS

20.1 Related Party Transactions

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS24 - Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Director of Finance and ICT and is available for inspection by members of the public.

The Chief Executive, Mr M Bloomfield holds the position of Chair of the NI Confederation, which is a branch of the NHS Confederation. During the year the Trust had transactions with NHS Confederation to the value of £16,094. (2023: £13,927)

The Director of Finance, Mr P Nicholson is a committee member of the NI branch of the Healthcare Financial Management Association (HFMA). During the year the Trust had transactions with HFMA to the value of £nil. (2023: £nil)

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

The Northern Ireland Ambulance Service HSC Trust is an arms length body of the Department of Health and as such the Department is a related party and the ultimate controlling parent with which the Trust has had various material transactions during the year. During the year the Northern Ireland Ambulance Service HSC Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the Health and Social Care Board, the other five HSC Trusts, the Regulation and Quality Improvement Authority and the Business Services Organisation.

NOTE 21 THIRD PARTY ASSETS

21.1 Third Party Assets

The Trust held £nil cash at bank and in hand at 31 March 2024 which relates to monies held by the Trust on behalf of patients. (2023: £nil) The Trust does not hold any monies on behalf of patients due to the nature of the service provided.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 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)

The Revenue Resource Limit (RRL) for the Northern Ireland Ambulance Service HSC Trust is calculated as follows:

Revenue Resource Limit (RRL)

RRL Allocated From:

Department of Health - Strategic Planning & Performance Group

PHA

Other

Total RRL Received

2024

£000s

125,595

177

0

125,772

2023

£000s

116,094

117

0

116,211

Revenue Resource Limit Expenditure

Net Expenditure per SoCNE

154,734

129,923

Adjustments

Capital Grants

0

0

Research and Development under ESA 10 (amounts not capitalised)

(79)

(75)

Depreciation/Amortisation

(7,837)

(7,296)

Impairments

69

375

Notional Charges

(63)

(35)

Prior Period Adjustment

0

(5,981)

Increase/decrease in provisions (provisions provided for in year less any release)

(21,147)

(910)

Adjustment for income received re Donations / Government grant / Lottery funding for non current assets

0

100

PPE Stock Adjustment

0

0

PFI and other service concession arrangements/IFRIC

0

0

Other (Specify)

0

0

Total adjustments

(29,057)

(13,822)

Net Expenditure Funded from RRL

125,677

116,101

Surplus/(Deficit) against RRL

95

110

Break Even cumulative position (opening)

1,090

980

Break Even cumulative position (closing)

1,185

1,090

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

0.08%

0.09%

Break Even cumulative position as % of RRL

0.94%

0.94%

The Department recognises a material surplus or deficit as 0.25% of RRL. The in year break even position is therefore not considered material for any of the last 5 years. The cumulative position at 31 March 2024 is £1,185k (0.94% of total revenue), which is considered material. This amount is the cumulative effect of non material surpluses building each year since the inception of the Trust.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 22 FINANCIAL PERFORMANCE TARGETS (CONTINUED)

22.2 Capital Resource Limit

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

	2024 £000s	2023 £000s
Capital Resource Limit (CRL)		
DoH (Investment Directorate)	13,630	6,889
Public Health Authority	0	0
Total CRL received	13,630	6,889
Less CRL Issued To:		
Organisation (Specify)		
CRL Issued	0	0
Total CRL Issued	0	0
Net CRL Position	13,630	6,889
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	13,551	6,912
Adjustments to remove items not funded via CRL:		
Charitable Trust Fund capital expenditure	0	(100)
Net Book Value of disposals*	0	0
Adjustments to add items not capitalised in accounts (ie, expensed through SoCNE) but funded via CRL:		
Research and Development under ESA10	79	75
Net Expenditure Funded from CRL	13,630	6,887
Surplus/(Deficit) against CRL	0	2

* Receipts from sales will be the lower of the NBV of the asset and the net sale proceeds.

NOTE 23 EVENTS AFTER THE REPORTING DATE

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

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 5 July 2024