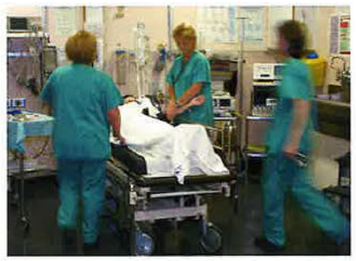
Belfast Health and Social Care Trust

Annual Report
2007/08



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Chairman's Foreword

Meeting the challenge of managing change

It is a great pleasure to present the annual report of Belfast Health and Social Care Trust. Since our formation on 1 April 2007, and in the six months prior to that, we have seen a hectic period of activity. The new Trust Board, Executive Directors and Non Executive Directors, all had to be recruited in time to take over responsibility for the six legacy Trusts which merged to form the new Belfast Trust.

It was our task to ensure not only a smooth transition, but also to continue the improvement in health and social care for everyone in the Belfast and Castlereagh boroughs. In addition we were determined to continue the drive for excellence in all of the regional services for which we are responsible, including mental health and learning disability as well as cancer, cardiology care and many other services.

The requirement to meet stringent targets on patient access to services, improved productivity and performance and financial savings as well as breakeven, were all part of the challenges we faced on 1 April 2007.

It is deeply satisfying to report that we have met those challenges successfully. This is due to the effort of each and every employee as well as the co-operation of all our patients and carers, and the support we have received from our commissioners. It was particularly pleasing to receive the support of the Assembly and Minister when they took up office in May 2007. This support was evident from the number of visits we hosted for the Minister and the Assembly's health committee.

The Trust Board has been particularly well served by the dedication and commitment demonstrated by the Chief Executive and the Directors, both non executive and executive. All have shown their commitment to improving health and wellbeing for everyone, particularly by tackling health inequalities. Our strength is in working with voluntary and community groups and in partnership with them delivering better care where it is most needed. To this end the Trust is now operating three integrated wellbeing and treatment centres covering every part of Belfast, with appropriate accessible services. A further two are opening this year and plans for two more are proceeding.

I have been particularly impressed by the creativity of our staff in finding solutions to the problems presented by bringing six organisations with six different cultures and ranges of activity into one organisation. It was a delight to recognise this with the Chairman's Awards in December last, with the focus on the creativity, innovation and dedication of staff right across the Trust.

Knockbreda Wellbeing and Treatment Centre

My congratulations are due to all of the participants in the fifty groups who competed for the awards and to the prize winners. The real prizes were of course in better services delivered to those for whom we care.

The future for our Trust and for improvement in health and social care for us all, particularly for those who are most needy, lies in co-operation with many other organisations whose decisions affect health. These include organisations such as Belfast City Council, the Northern Ireland Housing Executive and the education authorities. I am convinced that together with the voluntary and community groups we can all play our part in making Belfast the healthy, caring city it aspires to be – a place where respect, dignity, wellbeing and caring will be an exemplar for other communities.

I have great confidence in the staff of our Trust to meet the challenges of future years even more effectively than they have during our first highly successful year.

We have met the challenges of change in our first 12 months. For those who say the public service is less efficient than the private sector let them find an example of a success, particularly success in merging six large organisations, where there was not a dip in financial performance, quality, or productivity during the first year. Yet it is in the public service, and Belfast Health and Social Care Trust in particular, that we have a successful merger of six organisations with a total of 22,000 employees, full-time and part-time, providing vital services to almost 340,000 citizens, and the whole region, where there was no dip in performance, no reduction in care. A job well done.

Mr Pat McCartan
Chairman
Belfast Health and Social Care Trust

Chief Executive's Report

Keeping focussed on the business of care

Measuring success in health and social care is never easy. If we measure it in numbers there are some very impressive figures to report from the past year. Thousands of people were treated by Belfast Health and Social Care Trust – and thousands more were supported by community based teams.

In our finance department we started the year £48m in the red and ended not only with the books balanced but with a plan to meet the 3% savings required of all public bodies over the next three years – while still improving services.

We met tough regional targets thanks to outstanding work by staff. For example 15 months ago 20 patients a day were waiting more than 12 hours on trolleys in Belfast A&E departments. Today this only happens to one person every 30 days – and we're working to end that too.

But if we only measure success by numbers or targets met – and if the public only judge us by these – we will be misrepresenting the business we are in. Our business is delivering safe, effective, quality care.

There were a small number of targets we didn't meet in 2007/08. This was because we put patients first. For example in one instance, ticking the box to say we had met the target would have involved asking patients to travel for treatment elsewhere before the end of March when it was not in the best interests of their health to do so. We could have hit the target - but missed the point.

Quality care puts the person who needs the care first – and there have been impressive examples of this throughout the Trust in the first year.

A new cancer services management service is helping speed the progress of patients from check-up to treatment.

Away from the acute hospital part of our business we now have a next day assessment for children with mental health problems in place and are well on the way to establishing a single point of contact for child protection referrals.

Every person who works for Belfast Trust has played a part in all our achievements. For example, doctors and nurses are supported by laboratory staff, imaging teams and a range of ward and theatre support staff. In the community, where the majority of our patients and clients are cared for, district nurses, health visitors, social workers and allied health professionals use their skills and experience, alongside homecare staff to keep people as independent as possible.

In our residential homes and day centres, multidisciplinary teams deliver services which have been independently assessed as high quality.

Corporate support staff in human resources, finance, IT, communications, planning, and estates work alongside secretaries and other administrative and clerical staff, switchboard operators, courier, catering, cleaning and security teams in a commendable way that demonstrates what public service is about. Indeed it is a huge tribute to all those staff that when Belfast Trust took on the management of the variety of services delivered formerly by six Trusts, those who used the services didn't notice the join.

During our first year, with input from staff and other stakeholders, we established the basis on which we will carry out our work – four core values. Firstly we will treat everyone with respect and dignity – our colleagues, our patients and clients. Secondly, we will be open and transparent in our dealings with the aim of winning the public's trust in us as an organisation. Thirdly, we will be personally and professionally accountable for all the resources at our fingertips – whether this is money or people – and fourthly, we will be a learning organisation – learning from mistakes and also developing staff to equip them for the jobs they do and to help them be the best they can be.

On this foundation we have set five pillars – five strategic objectives – to guide our work in the years to come. These are safety, modernisation, partnerships, our people and resources. Some of the achievements we have made on these in just one year are set out in the pages that follow.

Safety and quality

Hospitals shouldn't make you sick. We can and will beat healthcare acquired infections if everybody, including the public, plays their part. Alongside increased cleaning regimes, handwashing and a reduction in the prescribing of antibiotics are also important. We're also looking at how quality of life is improved after we mend broken bones rather than just look at the number of people who received surgery – and in all areas we are looking at how we can do things differently for better outcomes.

Modernisation

Integration of hospital and community services under new management structures was the first step towards delivering services that are centred round people, not institutions. We will have many challenges ahead and we will be asking the public for their support and understanding as we review and reorganise the way services are provided – something we would have done even in the absence of the requirement to work from a reduced budget. But if we keep putting the needs of patients and clients at the heart of everything we do, we won't go far wrong.

Partnerships

Our Trust contributes to only a quarter of the factors affecting people's health and wellbeing. Education, housing and employment also play a vital role so we are working in partnership with other statutory and voluntary bodies as well as individuals and community groups to make real gains in health.

Our people

People work to pay the mortgage and support their families but those who work in health and social care also want to make a positive difference to the lives of others so I am committed to regular and open dialogue, an honest relationship with the staff of Belfast Trust because I view them as volunteers, not conscripts.

Resources

It's possible to improve services and save money by encouraging innovative thinking and listening to what service users want. So if for example we provide some outpatient, treatment and review services near to people's homes in one of our Wellbeing and Treatment Centres, we reduce journey times and the impact of our business on the environment as well as giving service users what they want.

It is clear that the next three years are going to present a wide range of challenges for us financially. The budget for public services within Northern Ireland which was agreed at the start of the year by our local Assembly sets very stretching efficiency targets of 3% per annum for all public services.

The Department of Health, Social Services and Public Safety has set a challenging efficiency target of £93 million for the Belfast Trust by the end of 2010/11. In addition to this demanding efficiency agenda there are a number of underlying financial issues which have been inherited by the Trust from its six legacy organisations.

Recent proposals regarding the shift of funds by the Department across the region will have an impact on the volume of services the Trust delivers over the next five years and the associated funding streams.

We recognise that the combined impact of these changes is considerable and will result in a reduction in the funding baseline of our organisation. The scale of the challenge is such that the efficiency and cash releasing projects which have been delivered in the past will not be enough. We have therefore embarked on an organisational reform programme which focuses on resource utilisation, performance improvement and effective service delivery.

We have adopted a strategic approach to the programme which is grounded in the vision and strategic direction of the organisation. The programme aims to achieve the best possible care for patients and clients and deliver maximum value for money.

The programme has been named MORE reflecting the aim of Maximising Outcomes, Resources and Efficiencies.

The National Health Service is 60 years old this year. Born out of a long held ideal that good healthcare should be available to all, it's a vision that holds good today.

We will work with the Minister and Department of Health, Social Services and Public Safety, elected representatives of the people who use our services, a wide range of partners and service users to play our part in a healthier Northern Ireland.

Mr William McKee
Chief Executive
Belfast Health and Social Care Trust

Directors' Report

Belfast Health and Social Care Trust delivers integrated health and social care to 340,000 citizens in Belfast and part of the Borough of Castlereagh. It also provides specialist services to all of Northern Ireland.

With an annual budget of approximately £1bn (spending £3m a day) and a staff of 22,000 (full-time and part-time), it is one of the largest Trusts in the United Kingdom.

In our hospitals for example, we treat approximately 210,000 inpatient and day patients a year, see 680,000 outpatients and more than 200,000 people at our A&E departments.

In the community we are corporate parent to 600 children in care – the majority in foster care. We are also responsible for between 500 and 550 children on the child protection register – and every year receive 800 referrals for children in need of support – mostly in their own home.

We provide services for older people through nine residential homes and also commission services from the independent and voluntary sector to support older people who wish to remain in their own homes.

Alongside our commitment to delivering safe, timely, high quality and cost-effective care, our Trust has a higher purpose – to improve health and wellbeing and reduce inequalities by using our size as a force for good and working in partnerships with other organisations such as those responsible for housing and education.

The Trust came into existence on 1 April 2007. It was formed under the Belfast Health and Social Services Trust Establishment Order Northern Ireland 2006 – and is responsible for the services formerly delivered by six Trusts which were merged on 31 March 2007. These Trusts were – the Royal Group of Hospitals and Dental Hospital Health and Social Services Trust, the Mater Hospital HSS Trust, North and West Belfast HSS Trust, South and East Belfast HSS Trust, Green Park HSS Trust and Belfast City Hospital HSS Trust.

Board of Directors

The Board of Belfast Trust is responsible for the strategic direction and management of the Trust's activities. It is made up of a Chairman, seven non Executive Directors, five Executive Directors and seven other Directors.

Chairman	**Mr Pat McCartan**
Non-Executive Directors	Ms Joy Allen
	Mr Les Drew
	Professor Eileen Evason
	Dr Val McGarrell
	Councillor Tom Hartley
	Mr Charles Jenkins
	Mr James O'Kane
Executive Directors	
Chief Executive	Mr William McKee
Director of Social Services, Family & Child Care	Ms Bernie McNally
Medical Director	Dr Tony Stevens
Director of Finance	Mrs Wendy Galbraith
Director of Nursing, Older People, Medicine and Surgery	Mrs Valerie Jackson
Directors	
Chief Operating Officer and Deputy Chief Executive	Mr Hugh McCaughey
Director of Mental Health and Learning Disability Services	Mr Brendan Mullen
Director of Clinical Services	Mrs Patricia Donnelly
Director of Specialist Services	Mrs Jennifer Welsh
Director of Head and Skeletal Services	Miss Patricia O'Callaghan
Director of Human Resources	Mrs Marie Mallon
Director of Planning and Redevelopment	Ms Denise Stockman

A declaration of Board Members interests has been completed and is available on request from the Chief Executive's office, Belfast Health and Social Care Trust Headquarters, Roe Centre, Knockbracken Healthcare Park, Saintfield Road, Belfast BT8 8BH.

The Chief Executive has confirmed there is no relevant audit information of which he and the Trust's auditors are unaware. A full statement of Internal Control is available from the Chief Executive's office.

Governance

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
- Standing Orders and Standing Financial Instructions. An Audit Committee and an Assurance Committee have also been established.

The Assurance Framework of the Trust sets out the committee structures for clinical and social care governance and risk management. This framework describes the mechanisms to address weaknesses and ensure continuous improvement, including the delivery of the delegated statutory functions and corporate parenting responsibilities.

Integrated delivery

In working to deliver integrated acute and community services our Trust has six key Service Groups supported by Corporate Services. These are:

- Mental Health and Learning Disability Services
- Clinical Services incorporating anaesthetics, theatres, critical care, sterile service, diagnostic services and therapeutic services
- Specialist Services incorporating cardiovascular services, specialist medical services such as rheumatology, dermatology, nephrology and cancer
- Head and Skeletal Services incorporating neurosciences, neurorehabilitation, ophthalmology, ENT, dentistry, fractures and Orthopaedics, Physical and Sensory Disability.
- Older People, Medicine and Surgery Services
- Social Services, Family and Child Care Services incorporating child health, maternity and women's services, Child and Adolescent Mental Health Services.

The Trust has adopted the policies, standards and guidelines of the six legacy organisations including those relating to equal opportunities and disabled employees and is presently in the process of harmonising all of these through a Policy Committee. A staff survey, communication tools such as a monthly staff newspaper and an intranet site have also been established.

It has endorsed the Emergency Plans of the former legacy Trusts and has completed an integrated Emergency Plan for the new Belfast Trust.

To ensure our emergency plans are effective we regularly test them. During 2007/08 we took part in a large multi-agency exercise called Exercise Exodus, one of the largest 'live' airport exercises to be run in Europe. In January 2008 we also took part in Exercise United Endeavour 2, part of a joint Department of Health and Health Protection Agency exercise relating to information flows during a Pandemic Flu.

Safety and Quality

Infection control

Throughout the year there has been a sustained focus on infection prevention and control. In preparation for merger in April 2007 the six legacy Trusts worked together to develop healthcare associated infection reduction plans. These were taken to the Board of Directors soon after the formation of Belfast Trust and progress against these plans was tracked by Directors during the year. The plans were modified to take account of the new organisational structure focused around service groups. Importantly each service group had a healthcare associated infection reduction plan by the end of 2007 against which progress was audited. The focus has been particularly on hand hygiene.

The Executive team and Board of Directors recognised in the autumn of 2007 that Clostridium Difficile represented a significant risk to the wellbeing and safety of patients. A risk review was carried out in October 2007 and a control plan developed. We have since been working to fully implement the control plan and have taken on board the further advice received from the Regulation, Quality and Improvement Authority following a review they also carried out. Our focus now is to achieve the Ministerial target of 20% reduction in infections from Clostridium Difficile. RQIA in particular noted a "can do" attitude among staff at the Belfast Trust in dealing with healthcare associated infections. An example of good practice is the development of care pathways for both MRSA and Clostridium Difficile.

Our Trust has at all times recognised the importance of its staff in dealing effectively with healthcare associated infections and is now working in a successful partnership with staffside organisations to raise awareness and improve practice.

Reducing risk and learning lessons

The first year of Trust proved busy for the newly formed risk and governance team. The first priority was to establish an assurance framework and develop a risk management strategy. The assurance framework clearly sets out the lines of accountability from Trust Board to frontline staff.

It sets out the framework of expert advisory committees that will support the Board of Directors, managers and staff in assessing and controlling risk.

Of particular importance was the development of the standards and guidelines committee which has been tasked with harmonising existing clinical standards and guidelines, developing new standards and guidelines in response to Departmental circulars, external guidance and other authoritative sources.

This important committee is helping to ensure that across the Belfast Trust all clinical and social care staff have clear standards and guidelines to work to which are consistent and up-to-date. The committee is supported by a reorganised audit department. Each new standard or guideline issued is the subject of audit to ensure its effective implementation. In addition the team working within the audit department has initiated Trust-wide audits on mental health discharge, child protection and colposcopy (a gynae procedure). The audit department is also leading on three regional audits. These have been funded by the newly formed guidelines and audit implementation network (GAIN). They include the important topics of paediatric brain injury, management of patients on treatment with methotrexole and central line care for babies in neonatal intensive care units.

Safer patient initiative

The Royal Victoria Hospital and Mater Hospital were successful in the period running up to the formation of the Belfast Trust in gaining entry, by competition, to the Safer Patients Initiative. This is a national programme driven by the Health Foundation in London and the Institute for Healthcare Improvement in the United States. The primary aim is to reduce avoidable harm to patients particularly by reducing healthcare associated infection, by improving communication and preventing medication errors. The Safer Patient Initiative has been successfully rolled out across the two hospitals and although the project is not due to be completed until October 2008, we have already seen improvements to patient safety particularly in the area of critical care. We have also been able to share learning from the Safer Patients Initiative with staff at the Belfast City Hospital. Our Trust is now supporting a regional initiative to ensure that the methods used in the Safer Patients Initiative can benefit patients across Northern Ireland.

Underpinning the assurance framework and risk management strategy has been a programme to integrate the governance arrangements of the six legacy Trusts for the controls assurance process. In Belfast has had a year long project to self assess all its activities against the twenty controls assurance standards. Importantly in the first year we have achieved substantive compliance with the three core standards - financial management, governance and risk management.

National audit ranks Belfast critical care among the best

Our Trust has 30 critical care beds spread across 3 sites, providing care for patients from all over Northern Ireland. In order to measure the quality of care delivered, we collect information for every admission and send this for analysis to the Intensive Care National Audit and Research Centre (ICNARC).

ICNARC is an independent organisation that collects and analyses data from all the critical care units in England, Wales and Northern Ireland and now has data on almost half a million admissions over the last 10 years.

Analysis of Belfast Trust data shows that, compared with similar units in the UK treating similar patients, the Belfast Trust has consistently better outcomes. For example, in the last six months of 2007/08 there were 71 fewer deaths in critical care in Belfast Trust than would have been expected.

Listening and acting on complaints

We welcome the opportunity that complaints provide to help us raise the quality of our services. Complaints management is fully integrated in the assurance and governance structures. During 2007/08 the Trust's complaints team was centralised in an easily accessible location – Glendinning House in Belfast City Centre. Complaints literature was standardised and a new public information leaflet was produced. A dedicated email address was also created to help service users access the process – complaints@belfasttrust.hscni.net and telephone number 0800 137736.

During the year a total of 1,793 complaints were received – 351 fewer than the previous year. 61% were answered within 20 working days. While this was short of the 72% target set by the Department, it is a tribute to the complaints team that they achieved 61% during the difficult year following the merger when systems processes from six former Trusts were being brought together.

An example of action taken on complaints was the relocation of daycase treatment for MS patients. While patients were happy with the disease modifying therapies they received, they complained of problems with parking, access and

waiting space at the Royal Victoria Hospital. The creation of Belfast Trust and its management responsibility for both the Royal Victoria and Musgrave Park Hospital sites meant that staff from the Head and Skeletal Services group were better able to work together to improve the experience of patients and their families. All daycase treatment is now based at Musgrave Park where people coming for treatment can park at the entrance and walk a much shorter distance to the treatment room. In addition their relatives can be accommodated in the day room/recreation area.

Closer working between mental health and children's services

Many of the people who use our mental health services are also parents, so it makes good sense that mental health services work closely with children services to provide support. November 2007 saw the launch of a new protocol 'Collaborative Working Between Mental Health Professionals and Family and Child Care Social Workers' which aims to ensure the safeguarding of children through the highest standards of multidisciplinary working and shared decision making.

Next day mental health assessment

The Child and Adolescent Mental Health Service (CAMHS) - part of the Social Services, Family and Child Care Service Group - introduced a Crisis Assessment and Intervention Service across the Eastern Health and Social Services Board area during October 2007. This service provides a responsive, next day mental health assessment service for children and young people with the majority of referrals coming from A&E Departments, GPs and Trust staff responsible for Looked After Children. During March 2008 this valuable service was extended and now also operates at weekends and bank holidays from 8.00am to 2.00pm. This will greatly increase the safety of our children and young people who are at risk by providing responsive services in crisis situations.

Good fracture outcomes

The Trust's fracture outcomes and research units play a vital part in improving the quality of the fracture service. By continually collecting data the various fracture units can compare themselves with similar units locally, nationally and internationally. This can be an important driver in improving services for patients by identifying any short-comings or highlighting good practice.

Older patients with hip fractures account for much of the workload in our fracture services. Alongside monitoring the time it takes to get to surgery, we look at clinical outcomes such as mobility and mortality. In Belfast the outcomes unit has demonstrated that we have one of the best mortality rates in the UK for this patient group. Access to theatre has also been significantly improved.

Caring for a child with a tracheostomy

In September 2007 two new documents were launched at the Royal Belfast Hospital for Sick Children (RBHSC) – aiming to improve the safety of tracheostomy by improving the care given to children with tracheostomies and their families. The publications set out multiprofessional guidelines and a parent guide to caring for a child with a tracheostomy. Parents were closely involved in the development of these resources. Following reference to the publications in an edition of the Royal College of Nursing Bulletin, 27 requests for copies were received from outside Northern Ireland and the documents have also been widely distributed throughout the region.

Modernisation

A good performance against targets

In its first year of operation the Trust was required to deliver challenging performance targets. The targets demonstrate how we are offering quicker access and better quality services for many patients and clients. Trust staff worked hard to achieve these targets during a time of significant organisational change.

A summary of our performance and achievements against the key government targets is set out below.

Outpatients waiting times

- **Target:**
  Achieve a 13-week waiting time for first appointments by 31 March 2008.
- **Our performance:**
  Number of patients waiting over 13 weeks @ April 2007 = 9591
  Number of patients waiting over 13 weeks @ March 2008 = 17

  At the end of March 2008, a small number of patients (17) were waiting over 13 weeks for a first outpatient appointment in the specialty of orthopaedics. These patients were previously referred for treatment to an independent sector provider who subsequently was not able to treat the patients in the timescale required. The patients were returned to the Trust and appointments were arranged for all outstanding patients in April and May 2008.

  We achieved the target in all other specialties.

Inpatient and daycase waiting times

- **Target:**
  Achieve a 21-week waiting time for admission for inpatient and daycase treatment by March 2008.
- **Our Performance:**
  Number of patients waiting over 21 weeks @ April 2007 = 734
  Number of patients waiting over 13 weeks @ March 2008 = 56

  At the end of March 2008, some orthopaedic and urology patients (56 in total) remained waiting over 21 weeks for inpatient and day case treatment. The vast majority of the patients were in the specialty of orthopaedics and were previously referred for treatment to an independent sector provider. The provider was subsequently unable to treat the patients in the timescale required. We are currently arranging treatment dates for all remaining patients.

  We achieved the target in all other specialties.

Waiting time for diagnostic tests

- **Target:**
  Achieve a 13-week waiting time for diagnostic tests by 31 March 2008.
- **Our performance:**
  Number of patients waiting over 13 weeks @ May 2007 = 2780 (within 16 monitored tests)

  Number of patients waiting over 13 weeks @ March 2008 = 0 (within 16 monitored tests)

  At the end of March 2008, no patient was waiting longer than 13 weeks for a diagnostic test.

  We achieved the target.

Waiting times for treatment for physiotherapy, occupational therapy, dietetics, podiatry, speech therapy and orthoptics (allied health profession) services

- **Target:**
  Achieve a 26-week waiting time for first appointment with allied health profession (AHP) services by March 2008.
- **Our performance:**
  Number of patients waiting over 26 weeks @ April 2007 = 298

  Number of patients waiting over 26 weeks @ March 2008 = 0

  At the end of March 2008, no patient was waiting longer than 26 weeks for a 1st appointment.

  We achieved the target.

Waiting times for cancer services

- **Target:**
  All referrals for suspected breast cancer should be seen within 14 days of the receipt of the referral.
- **Our performance:**
  Percentage of referrals seen within 14 days @ September 2007 = 50%

  Percentage of referrals seen within 14 days @ March 2008 = 100%

  We achieved the target.

- **Target:**
  98% of patients diagnosed with cancer should begin treatment within 31 days of the decision to treat and at least 75% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days.
- **Our performance (31 days):**
  Percentage of patients beginning treatment within 31 days of decision @ September 2007 = 91%

  Percentage of patients beginning treatment within 31 days of decision @ March 2008 = 98%
- **Our performance (62 days):**
  Percentage of patients beginning treatment within 62 days of referral @ September 2007 = 86%

  Percentage of patients beginning treatment within 62 days of referral @ March 2008 = 90%

  We achieved the target.

Waiting times accident and emergency departments

- **Target:**
  No patient should wait longer than 12 hours in A&E and by March 2008, 95% of patients should be either treated and discharged home, or admitted within 4 hours of their arrival in the department.
- **Our performance (12 hour target):**
  Number of patients waiting over 12 hours during April 2007 = 164
  Number of patients waiting over 12 hours during March 2008 = 1
- **Our performance (4 hour target):**
  Percentage of patients seen and treated within 4 hours during April 2007 = 76%
  Percentage of patients seen and treated within 4 hours during March 2008 = 90%

  We achieved significant improvements against both targets during the year. During March 2008 only 1 patient waited longer than 12 hours and 90% of patients were seen and treated within 4 hours. We are continuing to take forward actions to improve our performance against the 4 hour target in 2008/09.

Waiting times inpatient fracture treatment

- **Target:**
  By March 2008, at least 75% of patients should wait no longer than 48 hours for inpatient fracture surgery
- **Our performance:**
  Percentage of patients treated within 48 hours between December 2007 and February 2008 = 42%

  Percentage of patients treated within 48 hours during March 2008 = 62%

  The target was not achieved during March as the additional staffing and theatre lists that were required to help meet this target were not fully in place. During April, however, additional theatre sessions did get underway and in the first 3 weeks of April, 80% of patients received inpatient fracture treatment with the 48 hour target.

Discharge from hospital

- **Target:**
  50% of patients with complex needs should be discharged within 72 hours of being declared medically fit for discharge, rising to 100% by March 2008. All other discharges should take place within 12 hours, reducing to 6 hours by March 2008.
- **Our performance (complex discharges)**
  Percentage of patients with complex needs discharged within 72 hours during April 2007 = 60%

  Percentage of patients with complex needs discharged within 72 hours during March 2008 = 79%

  During the year over 50% of patients with complex core needs were able to be discharged with the required community care services in place within 72 hours of being declared medically fit. We did not achieve the 100% target as the community services needed to ensure patients could be discharged safely to residential or nursing home care, or discharged back to their own home were not available at that time due to pressures in demand.
- **Our performance (non complex discharges)**
  During the year 99% of patients with non complex needs were discharged within 12 hours of being declared medically fit. In relation to the 6 hour target, during March 2008, 96% of patients were discharged within the target timescale.

Foster carers

- **Target:**
  Achieve 435 foster carers by March 2008 (an increase of 39)
- **Our performance:**
  At the end of March, 454 foster carers were registered with Belfast Trust. The target was achieved.
- **Target:**
  Resettle people with learning disability cared for in Muckamore Abbey Hospital to appropriate places in the community.
- Our target was to successfully resettle 9 people with learning disability who were cared for in Muckamore Abbey Hospital.
- **Our performance:**
  At the end of March we had successfully agreed and taken forward appropriate resettlement arrangements for 9 patients. A total of 25 people from the hospital were resettled across Northern Ireland.

  We achieved this target.

Mental health services

This was the first year in which access targets were set for community mental health services – and 100% compliance was achieved. Most people referred to our mental health services began treatment within 6 weeks of referral and no one waited more than 13 weeks.

The above summary above has provided details on our performance in some of the areas which we focussed on during our first year of operation. There are also a number of other performance targets which we successfully delivered in 2007/08, and which have equally contributed to better quality services for our patients and clients.

Modernising services through ICT

A new Belfast Trust IT infrastructure was created during 2007/08 to replace servers and systems – and allow computer users to share information in the different locations where our work is carried out.

Our Trust is one of 25 organisations worldwide to be part of the Microsoft VIP project for the rollout of the Vista operating system.

We have also won a number of awards in UK and Ireland for innovative use of wireless technologies.

Managing cancer referrals

Before a dedicated cancer management structure was put in place last year the shared opinion would have been that cancer patients were seen and treated within an appropriate timescale. Without proper systems to measure patient journey times however this was difficult to prove.

The last year has seen the creation of a virtual cancer management service dedicated to the promotion of best practice and improved processes in the management of cancer patients, from the GP referral process to the beginning of treatment.

The lead cancer team has been heavily involved in the development of a new, tailor-made cancer information system which will provide a wide range of clinical data and detailed tracking information on the stage each patient has reached on their journey.

The referral process and the appropriate designation of urgency is a frustration to both the GP and the receiving clinician. Most GPs will see no more than six to eight new cancer cases a year and for some rare cancers a GP may go through their whole career without referring one. Significant progress has been made on several fronts in primary care. The cancer management team in conjunction with the N.I. Cancer Network (NICAN) has held several very successful seminars for GPs to raise awareness of cancer access standards.

The cancer management team is also working with Eastern Board and several GP practices in the development of an electronic referral form specific to each cancer type, for example, urological, colorectal, skin. This will help ensure a more informed referral and will give the receiving clinician the information required to determine the most effective initial intervention. A pilot project is being undertaken and if successful will be rolled out on a phased basis. No other location in the UK currently operates an electronic referral system like this for urgent cancer.

The management of the cancer patient journey has been enhanced by the introduction of patient navigators. The principal role of the navigator is to identify urgent cancer referrals and proactively manage the patient through all necessary appointments, diagnostic procedures and treatments. The role also involves support to the vital multi-disciplinary meetings where the key decisions on patient treatments are agreed. It is planned that all cancer types will have dedicated patient navigator support.

Helping with cancer diagnosis

PET-CT is an innovative imaging method which is extremely useful in planning treatment for cancer patients. It is now based on the ground floor of the new Imaging Centre in the Royal Victoria Hospital. Previously we had to purchase radioisotopes from a supplier outside Northern Ireland. The transport difficulties sometimes caused delays or cancellation of patient sessions. However, the NI Regional Medical Physics Agency in conjunction with our Trust and GE Healthcare has successfully installed and commissioned a Cyclotron radiopharmaceutical production facility at the Royal Victoria Hospital.

The Cyclotron will allow the manufacture of radiopharmaceuticals used in Positron Emission Tomography (PET) imaging. These radiopharmaceuticals emit radiation and are designed to be preferentially absorbed by cancer cells. The emitted radiation is detected by the PET scanner which then generates an image or map of the location of the cancer within the body. PET-CT is a powerful tool in the diagnosis of cancer and the on-site Cyclotron will improve the efficiency and increase the reliability and capacity of the PET-CT service.

Resettlement of people with learning disabilities

The learning disability service was delighted to help 9 people from Belfast move from Muckamore Abbey Hospital to new homes in the community. Most of these people had lived in Muckamore Abbey Hospital for many years. Their needs were well known to hospital staff and they had well-developed friendships and a full social life in the hospital.

The people who left had a variety of needs to be met in their new settings. The move from hospital meant not only planning a new home to live in but planning new and different activities as well as making sure that existing friendships are maintained.

Several of the individuals will need continued support from staff in community learning disability teams to help ensure that their mental and physical health remains good. Staff in the facilities that they are going to will also need continued support from community services to assist them in meeting the needs of a diverse range of people.

Successful resettlement involves a well-co-ordinated joint approach between staff in hospital, community, private and voluntary sector organisations and families to provide the individual with a fulfilling life in a community setting. The Trust is very pleased that 9 people have been able to achieve that in Belfast and that the staff at Muckamore Abbey Hospital have facilitated the move of an additional 16 people who will be going to live in other Trust areas.

Research and development

Research is an important activity within the Trust, and helps to ensure that patients can benefit from early access to new treatments. The Trust is the main focus of healthcare research in Northern Ireland, working in close partnership with both local universities. Staff from many different professional backgrounds develop and lead research studies, which are approved and monitored by staff working in our research office. An external inspection of research in the Trust has just been completed by the Medicines and Healthcare products Regulatory Agency (MHRA), who have confirmed that it is carried out to a high standard in line with regulatory requirements.

Research is used to improve care in many ways. For instance, one group of researchers in the Trust is developing new educational materials which can be given to patients with diabetes to help them to understand the condition more easily. Other Trust researchers are running a UK-wide study which is testing the effectiveness of new treatments to prevent deterioration of vision in patients with macular degeneration, the main cause of blindness in the UK.

Joined up services benefit patients

One of the big advantages of an integrated service system for acute and community patients has been the ability to work across previous boundaries. For example, in A&E we have been able to divert patients from one site to another, reducing the time patients have to wait to be seen. This process has also ensured that the journey of the patient is the priority. We now have a robust process to ensure that patients can move seamlessly from the acute setting to community setting, reducing the need for patients to wait inappropriately in hospital and ensuring that packages/placements are arranged faster.

In addition to meeting elective access targets this year the Older People Medicine and Surgery service group made significant improvements in relation to waiting times in A&E.

Other achievements over the year have been the review of booking processes for outpatients/inpatients where we have been able to engage with clinical staff and have secured initiatives such as the pooling of referrals/procedures. This ensures that equity is maintained as routine patients are seen in chronological order by the most appropriate clinician.

Community-based alternatives to hospital care

We are continuing to develop community-based alternatives to hospital care and new services in hospital that speed up accurate assessment, appropriate care and earlier discharge. New services developed this year include:

- An intermediate care ward at Meadowlands on the Musgrave Park Hospital site. This 24-bed unit has been established to allow patients who are medically fit but staying in hospitals on our other sites, to have time for further rehabilitation and decision-making regarding their long term care options. It also helps free acute beds in the other hospitals for more urgent cases
- Older People Assessment Liaison Service. This service, led by a consultant geriatrician, is designed to seek out and care for older people in the acute system by providing appropriate and timely assessment and accessing the correct care pathway
- Support to Nursing Homes. While seeking to care for as many people as possible in their own homes we recognise the role played by our partners in the independent sector. Therefore we are seeking to support them through training, advice and practical care from qualified nursing staff to enable them to care longer and more appropriately for complex cases, avoiding inappropriate hospital admissions
- Rapid Response Domiciliary Care. This pilot project is designed on a 24/7 model to enable earlier discharge from hospital by having enough capacity to respond at very short notice until appropriate long-term care arrangements can be made.

Further evidence of continued integration has been the expanded involvement of consultant geriatricians with community teams and in community settings. This has been particularly relevant in the area of fracture rehabilitation.

We met all targets relating to prompt assessment, implementation of care packages and discharge from hospital. It is particularly satisfying that we achieved the target of caring for 44% of our complex cases in their own homes. The achievements regarding discharge delay have been very significant; from a high of just over a year ago when some 70-80 people would have been delayed even though medically fit, this has now fallen into the high teens and is falling further. This has involved significant integrated working between colleagues in hospital and community settings.

More choice to meet mental health needs

People with enduring mental health needs now have more choice when experiencing acute crisis. The Belfast Crisis Response and Home Treatment Team now operates 24/7, 365 days a year. It offers a comprehensive programme to support people being treated and cared for at home where previously they would need to have been admitted to hospital.
A survey on home treatment found that patients valued this as an alternative to being admitted to hospital.

Substance misuse service established

During July 2007 the Child and Adolescent Mental Health Service established a specialist substance misuse service. This is provided by two specialist therapists supported by a consultant and provides direct work and consultation across the Eastern Health and Social Services Board area in support of the outpatient Child and Adolescent Mental Health Service teams.

A 24-hour regional helpline service for foster parents was established in 2007. This innovative service development was achieved through the Regional Fostering Team which is managed by Belfast Trust. The helpline service will significantly enhance support to foster carers and reduce fostering placement breakdowns.

Making hospital treatment easier for children

Children have benefited in a number of ways from paediatric nurses modernising and expanding their practice.

For example, outpatient department nurses at Royal Belfast Hospital for Sick Children now take blood samples directly from central lines. This prevents a child having to go through the distress and pain involved in having blood repeatedly taken from a vein in their arm.

A gas and air mixture that helps calm children is also being used in outpatients to prevent them having to go to theatre and have a general anaesthetic. Procedures in which this is used include the injection of steroids into scar tissue and the removal of stabilising pins from healed fractures.

Belfast laboratories process over five million tests

It has been estimated that 80% of all clinical episodes involve laboratory diagnostics and the annual workload in access of five million tests reflects the essential role of the service and the challenge in returning all of those paper reports to the correct requestor.

Over the past 12 months the managerial structures in the laboratories have been re-organised to reflect the similarities in the service delivery models required for the disciplines.

The clinical diagnostic laboratories on the 4 hospital sites within the Belfast Trust – Belfast City, Royal, Mater and Musgrave Park Hospitals have continued to provide high quality responsive services to the clinical users on a 24/7 basis.

It is a reflection of the dedication and professionalism of the staff on all sites that the laboratory services have maintained the quality standards of accreditation.

Partnerships

Involving service users

The Trust has developed a Framework for Community Development and User Involvement following many conversations with service users, carers, patients, community and voluntary organisations and other public service agencies, about how we can involve people in planning and delivery of our services and how we can work together to tackle health inequalities. The main issues identified for action fall under six headings: commitment; communication; partnership; valuing people; tackling health inequalities; and health and wellbeing. Under each heading the framework presents what people said, guiding principles, what the Trust will do and how progress will be measured.

Following the introduction of smoke free legislation on 30 April 2007, the health improvement team has worked with the Eastern Area Tobacco Control Group on its implementation. Further work has been ongoing to ensure the extension of the legislation to cover residential mental health units. This is a significant public health achievement and will improve the health and wellbeing of the population.

The Health Improvement Team has led the implementation of the Fit Futures Strategy through a locality Community of Interest, which has focused on the 'FRESH' and Community Sports programmes which have resulted in increased physical activity and improved eating habits among children and their parents.

Other examples of the team's work include progress on men's health, physical activity through the award winning Green Gym, a lay health worker for Diabetes and Cancer Prevention.

Opportunities for people with learning disabilities

During the year we built on and further developed opportunities for people with learning disabilities to gain paid employment. This has been achieved through a variety of partnership arrangements with organisations such as NOW, the Orchardville Society and Mencap.

We successfully expanded the range of community partnerships that people can access as an alternative to traditional day centre provision eg local libraries and leisure centres. In partnership with a voluntary organisation a self-advocacy group for patients at Muckamore Abbey Hospital was also set up.

Joining forces to help prevent suicide

Representatives from family support projects, local communities, the voluntary and statutory sector met to address current issues surrounding suicide and self harm at a conference hosted by our Trust and attended by Michael McGimpsey, Minister for Health, Social Services and Public Safety.

Northern Ireland has more suicides per 100,000 of the population than England and Wales. In 2007/08 our Trust invested more than £750,000 in supporting the work of voluntary and community partners to implement the prevention of suicide strategy.

The conference provided one of the first opportunities for local community groups from across Belfast to meet, share their experiences and work together.

Surveying mums to be

Our maternity services are based on the principle that our staff deliver the service to women in partnership with them. In February 2007, the Royal-Jubilee Maternity Service (RJMS) took part in a national maternity postal survey to determine women's experience of maternity care. The survey was carried out by the Picker Institute Europe on behalf of our Trust. The questionnaire used in the survey consisted of seventy-two questions which covered all areas of maternity care and reflected the priorities and concerns which new mothers may experience. The response rate equated to a sample size of two hundred and eleven.

When benchmarked against seventy UK Trusts, RJMS survey results indicated that it scored significantly better than average in 33% of the questions, 57% of scores ranked average and only 10% of the

scores were lower than the UK average. It is noteworthy that of these lower than average scores, the Picker Institute advised that they should be treated with caution due to small number of respondents.

In response to the views obtained from the mothers, the maternity hospital held feedback sessions with staff informing them of the results and formed a working group to address the areas where mothers highlighted a particular concern.

By taking part in this survey, the hospital staff have listened and responded to the views of women. In so doing, the quality of maternity care has been enhanced as staff have a greater understanding of women's views with regards to the maternity care they wish to receive.

Physical and sensory disability services

Physical and sensory disability services provide a range of services for children and adults up to age 65 years who have physical disabilities, sensory impairments or chronic ill health.

Within the community there are three physical health and disability teams and two sensory support teams providing social work and rehabilitation services. The north and west Belfast area sensory support team successfully completed a service improvement project to reduce waiting lists and improve service provision.

A care management team provides comprehensive packages of care to those with more complex needs. There are strong links with hospital social work staff to ensure timely discharge and continuity of care.

Physical and sensory disability services have been to the forefront of promoting supported housing for people with disabilities. In partnership with Oaklee Housing Association and Leonard Chesire, the Trust opened a purpose built 10 bed unit for people with disabilities in West Belfast in April. We also support other local initiatives that aim to help people maintain their independence in their own homes.

The Trust has five Day Centres across the city providing rehabilitation services, respite, social activities and link service users into community services.

Working from a strong ethos of social inclusion and community development, we link with other community and statutory partners to ensure that people with disabilities can live as independently in the community as possible and be socially included within their local communities.

Physical and Sensory Disability Services have also spearheaded the promotion of direct payments, where service users receive payments to purchase the care they are assessed as needing, allowing them greater flexibility and independence.

The Trust's Social Services, Family and Child Care Service Group has been working to improve services for children and young people with complex needs. One welcome service development has been the children's home care service which aims to improve the quality of life for children with complex needs through the provision of respite services.

We have a multidisciplinary team who provide a service for people with traumatic brain injury in the community and an intensive day support service for people with brain injury.

We also have leading responsibility for the regional Wheelchair Service and regional Prosthetic Service.

Our People

Review of Public Administration

Following the Review of Public Administration, the Trust, in its first year continued to develop and implement new management arrangements to support the delivery of health and social care to the public it provides services to. We have consulted with representative trade unions on the development and implementation of these new structures, participating in both local and regional consultative forums.

A Placement and Support Unit was created to assist with the recruitment of personnel for the new Trust management structure. The unit also assists senior staff in the consideration of other options including premature retirement. During the year the unit supported the recruitment of over 150 staff to senior posts within the organisation and supported 80 staff in making decisions to take premature retirement.

The Trust also created procedures to underpin compliance with the Public Service Commission principles as they relate to the workforce and the Review of Public Administration (RPA). An example of these would include the development of detailed processes that the Trust will take in considering any accommodation moves associated with the new management arrangements.

Agenda for Change

We have continued to implement the national Agenda for Change pay system, in partnership with the staff representatives trade unions. This applies to all Trust staff excluding only Doctors, Dentists and Trust Senior Executives. By 31 March 2008, all eligible Trust staff had been matched against a national job profile. By the same date 85% of Trust employees had been moved onto the new pay scales and had received their new pay. Plans were put in place to ensure that the remaining 15% would be moved across by 30 June 2008 - the Minister's target for completion of this element of the pay reform programme.

The tools introduced under the pay reform programme, including job evaluation and the knowledge and skills framework, continue to be used to improve the effectiveness and efficiency of the service delivered to patients and clients. Using these tools we have been able to introduce a limited number of new roles while extending the duties of some traditional existing roles all of which has assisted in improving service delivery.

Industrial Relations

The Trust played an integral role in the development and agreement of a regional framework for how industrial relations machinery would operate within the 5 new Health and Social Care Trusts. This agreed framework has been implemented in full and a Trust Joint Negotiation and Consultative Forum has been established. The forum is attended by all the Senior Executives, including the Chief Executive and by representatives from all of the recognised trade unions.

The forum has met four times in the period of this annual report, and has approved the development of an infrastructure to support the achievement of productive harmonious industrial relations. The infrastructure is made up of four geographical site committees to deal with issues relevant to specific Trust locations and four workforce sub-committees covering Health and Safety, Learning and Development, Workforce and Modernisation, and Governance and Policy.

The big question

In February 2008 the Trust launched its first staff survey – offering all 22,000 staff the opportunity to express their opinion on a range of issues related to their job.

Based on the national NHS staff survey the aim was to use the staff's views to inform an Improving Working Lives programme and to assess the effectiveness of existing workforce policies. An action plan is being drawn up to address issues raised.

During the year we also began work to obtain the Investor in People standard. The aim is:

- a good working environment
- recognition and development
- good quality training, learning and development
- better communication
- skill and career development opportunities.

Ensuring equality

Under the Trust's Equality Scheme we developed and delivered a programme of action including two major employability initiatives for long term unemployed people. We worked with Belfast City Council and other Public sector organisations on a conflict transformation project and on the setting up of a regional interpreting service to improve access to services for everyone in our community.

A disability steering group was set up to make sure the Trust meets not only meets its requirements under Disability legislation but also promotes positive attitudes towards disabled people and encourages the participation of disabled people in public life. A policy on employment of people with disabilities was developed and a shop mobility pilot scheme on the Royal Victoria hospital site car park was put in place to help with access for disabled people.

Our Trust has been working in partnership with staff representatives and liaising with the Equality Commission for Northern Ireland to make sure our work place policies and practices comply with best practice to promote equality of opportunity. We have a new equal opportunities policy and also a harmonious working environment policy.

Learning and updating

A range of staff took up opportunities for new learning and updating of skills. For example, in partnership with Belfast Metropolitan College, the Social services learning and development team offered new courses to domiciliary care workers.

Two courses were set up. Firstly for an NVQ Level 2 taught course, a twenty-two week course was provided on-site for 12 home care workers. The sessions were designed around the staff and the service so that training sessions did not disrupt the care delivered to patients and clients. All 12 home care workers took up the offer - an achievement which staff and service should be proud of as it is very unusual to deliver 100% achievement.

For the second course, funding was made available from the Department of Education and Learning to advance Essential Skills, a twenty-two week course that addresses literacy and numeracy skills. The course is targeted at those who have no academic qualifications. Again all twelve candidates who began the training completed the course, another 100% achievement.

In April 2007 a clinical skills day was held for nursing staff in the Royal Belfast Hospital for Sick Children. This provided an opportunity for nurses of all grades to refresh their knowledge and skills by means of a number of practical skills stations coordinated by our specialist nurses. The programme included aspects of pain management; care of central lines; accurate height and weight measuring; diabetes injection techniques and procedures relating to care of stomas and gastrostomies. A second programme was held in March 2008 following the positive feedback initially received and it is planned to make this a regular event. Children's community nurses have also attended having expressed great interest in this initiative because it supports continuity of care between the hospital and community.

Chairman's Awards

The first annual Chairman's Awards attracted more than fifty entries, from service areas right across the Trust. The Awards were introduced to encourage, recognise and reward innovation, best practice and quality services.

Winners and two runners up were awarded in each of the Awards three categories. Prizes were reinvested in the relevant services.

'The Driver Carers Initiative', winner of the 'Patient and Client Safety and Quality Improvement' category – is an initiative by Day Care drivers based at the Everton Centre in north Belfast.

Traditionally, day centre drivers have been responsible for picking up and dropping off clients at their homes – bringing them to and from the day centre and other activities during the day as required.

Now the drivers are fulfilling a caring as well as a driving role – helping with mealtime activities, assisting with the day centre's activity programme, working one to one with clients with special needs and, for some, also helping with personal care duties.

Runners up in this category were an entry from the Arthoplasty Outcomes Unit at Musgrave Park Hospital and 'MRSA - a patient pathway' submitted by the Infection Control Team at the Royal Group of Hospitals.

In the 'Doing More for Less' category the entry from the Community Nurse Inreach Team emerged as overall winner.

Initiatives on Daycase Paediatric Tonsillectomy and Managing Staff Absenteeism came second and third respectively.

The Community Nurse Inreach team involves community based district nurses working with hospital colleagues to ensure support at home for patients. The nurses work to prevent unnecessary admission to hospital, facilitate early enhanced hospital discharge. The Team also 'case-finds' patients suitable for discharge in A&E, Outpatients and hospital wards.

The third category, 'Improving Health and Well-being' was won by the 'Supported Housing for people with Dementia' entry.

For many people, a diagnosis of dementia can also mean a sentence of social exclusion. Outdated attitudes and ill-founded public perceptions can equate dementia with incapacity, threat and rapid decline. Not so the tenants in Mullan Mews and Sydenham Court.

These supported housing schemes have radically changed the living options available to people with dementia and their families. Between them, they are home to 57 tenants with dementia who would previously have had to look to care homes as their only alternative living option.

Second and third places went to - the Mater Hospital's 'Self Harm Service' and the Royal Victoria's 'Rapid Access Vascular Examination (RAVE) Clinic'.

Communication Services

The Trust established a communication services team to coordinate communication with a range of stakeholders including service users, the media (through a 24 hour enquiry service), MLAs, and other public representatives, community and voluntary groups.

A key part of the job is providing communication services for the Trust's 22,000 staff including a daily E-bulletin, a monthly staff newsletter, event management and design services.

The communications team members worked alongside colleagues in all the Service Groups and corporate departments throughout the year to ensure that every opportunity was taken to increase understanding about the work of the Trust and answer questions or information requests as quickly as possible in line with our commitment to openness.

Medical and Dental Education

Belfast Trust makes major contributions to both undergraduate and postgraduate medical and dental education. We work closely with Queens University to ensure high quality educational and training opportunities for medical and dental students.

The Trust employs over 700 hundred doctors in training and during the year had a number of successful inspections by the Postgraduate Medical Education Training Board. Of particular note was a commendation for our induction processes. We have made particular use of e-learning, examples being the use of an e-learning package on healthcare associated infections. This was piloted with 90 final year medical students last year, during their work shadowing period. Another example of e-learning is a successful DVD developed for training foundation programme doctors in their 2nd year, before participation in the ongoing Hospital at Night project. This DVD helps to ensure that these recently qualified doctors have the necessary skills to be part of a multidisciplinary team caring for patients at night.

The Trust is taking full advantage of the possibilities for integration. We are bringing all newly qualified Doctors together for a single induction programme which will enable us to use the highest quality teaching materials and ensure that these doctors receive consistent information. This will help to ensure that they can work safely in clinical areas across the Trust.

During the year we ran a successful paediatric study day for General Practitioners. We also ran an advanced paediatric life support training programme in house for the first time along with two successful child protection courses for paediatric and accident and emergency trainees.

The education centre at the Royal Hospital continues to develop its tele-medicine and e-health studio which allows, among other things, for multi link meetings to discuss patient management. It has the obvious advantage of allowing clinicians working some distance from each other to link up and share knowledge and expertise, improving patient care, reducing waiting times and travel time.

Resources

Books balanced

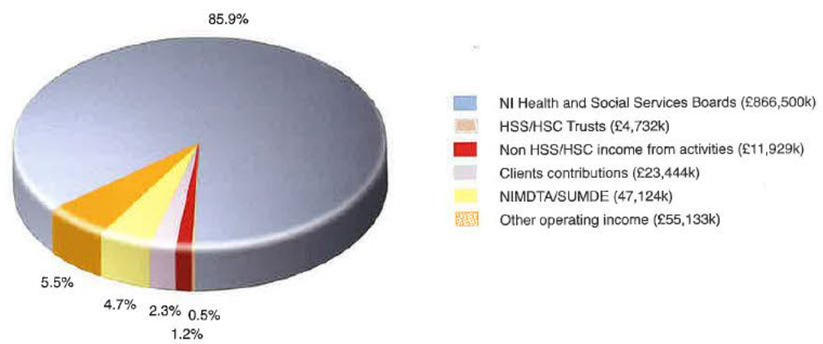
In what has been the most significant period of change and challenge in the health service in recent years, Belfast Trust, in its first year of operation, managed to balance its books. This could be likened to landing a jumbo jet on a postage stamp. Impossible many may say but because of the priority placed on robust financial management by our Board, our Directors, and our Senior Managers and in fact all those who are responsible for spending we have managed to do the impossible.

We started the year with a gap of £48m between our income and expenditure and through a combination of extra monies and a comprehensive programme of measures which reduced our costs, we balanced the books at March 31.

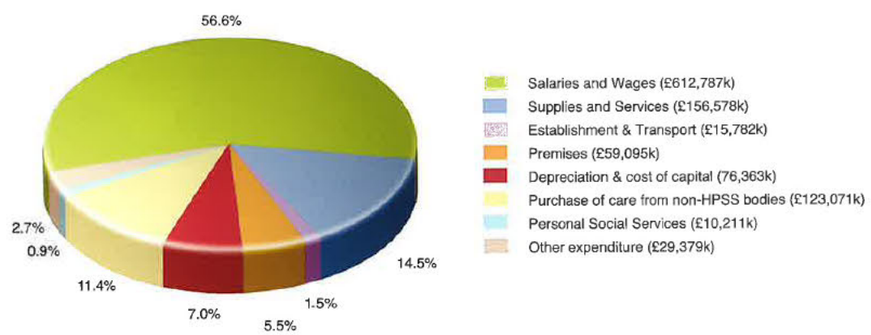
How do we spend your money?

In this first annual report of the Belfast Trust it is useful to give some context to this achievement and a feel for how we spend £1 billion of public money or roughly £3m per day.

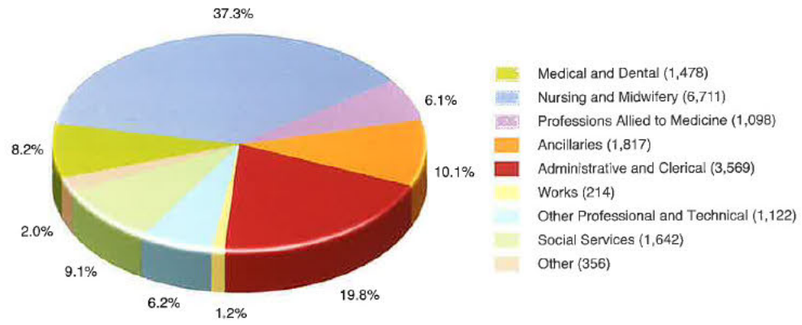
Analysis of Income by Source 2007/2008



Analysis of Expenditure by Type 2007/2008



Average WTE by Staff Group 2007/2008



The majority of our money covers the pay bill for our 22,000 staff. The Chief Executive has already described the diversity of roles carried out to support the delivery of care and services to our patients and clients. A major challenge for us, and one which even in its first year of operation was a key consideration for managers on the ground as they start to bring teams together, was how do we deliver care more effectively and efficiently and how can we work smarter taking a holistic approach to the patients journey through our systems.

These are big challenges for us since they are at the core of how we get the real benefits from the merger and it is clear that we have made a good start. Many of the achievements described in the document have come about as a consequence of the opportunity created by the Belfast Trust but this is only a start.

A significant amount of money, just under half a million per day is spent on clinical supplies and services. This ranges from a simple paracetamol tablet, to complex heart valves, to the costs of specialist genetic tests carried out in only one or two places nationally.

As demand for our services grow and emerging technology and research pushes the boundaries of what can be achieved, this is one of our most challenging areas to manage within the limited resources available.

Across Belfast we deliver care and services in a large number of buildings and facilities – and heat, light, power and maintenance costs are significant. The inflation busting increases that we all see in our own homes are mirrored across our range of facilities but on a larger scale. This is something that we will be very conscious of as we move forward and is something that the public sector must take account of in its resource allocation and prioritisation.

The preceding sections give a feel for what we spend your money on. Public scrutiny of spending decisions made within the public service is increasing and we are committed to building on and improving the internal control systems in place to ensure we have robust mechanisms to make certain that funding we receive is spent appropriately.

Using all our buildings for the benefit of patients and clients

The Trust has responsibility for 127 premises across Belfast.

During the year a number of new buildings opened including:

- The Carlisle Wellbeing and Treatment Centre – one of seven locally accessible one stop venues for health and social care provision
- The Imaging centre at the Royal, Imaging Centre (Nuclear Medicine; Cardiology Imaging and Radiology) This building will provide a state of the art imaging centre for all patients treated in the Royal hospitals
- The Grove Centre – a development undertaken in partnership with Belfast City Council and Belfast Education and Library Board. This facility will provide a well being and treatment centre, GP services, leisure centre and library all under one roof
- Somerton Road Children's Home.

We also received approval to move forward with a new assessment and treatment unit for children with learning disabilities on the Iveagh site at Broadway and an Adolescent Mental Health Inpatient Unit.

In addition, enabling works began on the Royal Site in preparation for building a brand new critical care building and a new temporary Emergency department was opened to ensure that services could be maintained during the building of the Critical Care unit.

When the Trusts that make up Belfast Health and Social Care Trust merged in April 2007 they had proposals for building works totalling £1.6 billion.

Our Trust has been reviewing all these proposals and looking at how we can use every one of our buildings to best effect for patients and clients. The opinions of service users opinions will be sought throughout this process.

Impact on the environment

We recognise that the effect of our activities on the environment is significant. As an integral part of our commitment to ensure the health and wellbeing of the community locally, we will do our utmost to contain the environmental impact of our activities on both a local and global scale consistent with maintaining our responsibilities in providing high quality patient care.

An Environmental and Sustainability Sub Group has been established to take this forward.

Belfast Health and Social Care Trust
Summary Financial Statements

The following pages represent a summary of the Trust's Accounts for the year ended 31 March 2008; the Accounts have received an unqualified audit opinion.

This summary financial statement does not contain sufficient information for a full understanding of the activities and performance of the Trust.

For further information refer to the full accounts and Annual Report and Auditors Report for the year ended 31 March 2008.

Copies of the full accounts are available from TSO Ireland, 16 Arthur Street, Belfast, BT1 4GD.

The full accounts for the year ended 31 March 2008 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

Income and Expenditure Account for the year ended 31 March 2008

	2008 £000	2007 £000
Income from activities	906,605	929,123
Other operating income	99,397	102,668
Operating expenses	(1,083,266)	(1,005,156)
Surplus (deficit) before interest	(77,264)	26,635
Interest receivable	2,860	2,837
Interest payable	0	(5,850)
Surplus (deficit) for the financial year	(74,404)	23,622
Public Dividend Capital Dividends payable	0	(23,775)
Operational surplus (deficit) before provisions	(74,404)	(153)
Provisions for Future Obligations	(876)	274
Retained surplus (deficit) for the financial year	(75,280)	121
Adjustment for capital charges and other non cash costs	74,123	0
Break even position	**(281)**	**(153)**

Belfast Health and Social Care Trust
Balance sheet as at 31 March 2008

	2008 £000s	2007 £000s
Fixed assets	972,956	933,431
Current assets	133,669	122,194
Creditors: Amounts falling due within one year	(152,294)	(145,217)
Net current assets	954,331	910,408
Creditors: Amounts falling due after more than one year	0	0
Provisions for liabilities and charges	(53,618)	(41,387)
Total assets employed	900,713	869,021
Financed by:		
Total capital and reserves	**900,713**	**869,021**

Approved by the Board and signed on its behalf on 29 May 2008 by:

Mr P McCartan
Chairman

Mr W McKee
Chief Executive

Belfast Health and Social Care Trust
Notes to the accounts

Trust Management Costs

	2008 £000s	2007 £000s *Restated
Trust Management Costs	37,533	38,141
Total Income	1,006,002	960,963
% of Total Income	3.73%	3.97%

The above information is based on the Audit Commission's definition 'M2' Trust management costs, as detailed in HSS (THR) 2/99. The 2007 income has been restated, for comparison, to exclude the capital charges payable in that year and discontinued in 2008.

Public Sector Payment Policy – Measure of Compliance

The Department requires that Trusts pay their non HPSS trade creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules. The Trust's payment policy is consistent with the CBI prompt payment codes and Government Accounting rules and its measure of compliance is:

	2008 Number	2007 Number
Total bills paid 2007/2008	358,369	393,525
Total bills paid within 30 day target	322,149	348,126
% of bills paid within 30 day target	**90%**	**88%**

Belfast Health and Social Care Trust
Senior employees' remuneration

The pensions of the most senior members of the Trust were as follows:

Name	Salary, including Performance Pay £'000	Benefits in Kind (rounded to nearest £100)	Real increase in pension and related lump sum at age 60 £'000	Total accrued pension at age 60 and related lump sum £'000	CETV at 31/03/07 £'000	CETV at 31/03/08 £'000	Real increase in CETV £'000	Employer contribution to partnership account (nearest £100)
2007-08								
Non-Executive Members								
P McCartan	30-35	0	N/A	N/A	N/A	N/A	N/A	N/A
E Evason	5-10	0	N/A	N/A	N/A	N/A	N/A	N/A
L Drew	5-10	0	N/A	N/A	N/A	N/A	N/A	N/A
C Jenkins	5-10	0	N/A	N/A	N/A	N/A	N/A	N/A
V McGarrell	5-10	0	N/A	N/A	N/A	N/A	N/A	N/A
T Hartley	5-10	0	N/A	N/A	N/A	N/A	N/A	N/A
J O'Kane	5-10	0	N/A	N/A	N/A	N/A	N/A	N/A
MJ Allen	5-10	0	N/A	N/A	N/A	N/A	N/A	N/A
Senior Executives								
W McKee	125-130	0-2.5	10-12.5	205-210	815-820	910-915	50-55	N/A
H McCaughey	90-95	0-2.5	0-2.5	100-105	310-315	330-335	0-5	N/A
A Stevens	140-145	0	0-2.5	150-155	565-570	610-615	5-10	N/A
W Galbraith	85-90	0	2.5-5.0	45-50	125-130	145-150	10-15	N/A
M Mallon	80-85	0-2.5	0	140-145	520-525	550-555	0	N/A
P Donnelly	85-90	0	5.0-7.5	135-140	530-535	580-585	20-25	N/A
D Stockman	65-70	0	2.5-5.0	35-40	90-95	115-120	15-20	N/A
V Jackson	65-70	0	5.0-7.5	75-80	195-200	230-235	20-25	N/A
B Mullen	65-70	0	10-12.5	140-145	500-505	580-585	40-45	N/A
J Welsh	50-55	0-2.5	2.5-5.0	30-35	75-80	95-100	10-15	N/A
P O'Callaghan	55-60	0	2.5-5.0	45-50	160-165	190-195	15-20	N/A
A Brown	65-70	0	0-2.5	110-115	460-465	485-490	0-2.5	N/A
B McNally	55-60	0	0-2.5	65-70	220-225	245-250	5-10	N/A
EP Gordon (left Trust on 05/01/08)	70-75	0	2.5-5.0	155-160	565-570	620-625	10-15	N/A

The above figures do not include an estimate of the remuneration due to certain executives in respect of the annual pay uplift for the cost of living and performance for the financial year 2007/08. An estimate of the total expected liability has been accrued in the annual accounts consistent with DHSSPS guidance.

As Non Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non Executive members. A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when a member leaves a scheme or 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 from 2004-05 the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HSS pension scheme. They also include any additional pension benefits accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employees (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.

Remuneration Policy

1. The membership of the remuneration committee for the Belfast Health and Social Care Trust consists of the Chairman and the seven non-executives.
2. The policy on remuneration of the Trust Senior Executives for current and future financial years is the application of terms and conditions of employment as provided and determined by the DHSS&PS.
3. Performance of Senior Executives is assessed using a performance management system which comprises of individual appraisal and review. Their performance is then considered by the remuneration committee and judgements are made as to their banding in line with the departmental contract against the achievement of regional organisational and personal objectives.
4. The relevant importance of the appropriate proportions of remuneration is set by the DHSS&PS under the performance management arrangements for senior executives.
5. In relation to the policy on duration of contracts, all contracts of senior executives in the Trust are permanent. During the year 2007/08 all contracts were permanent and each contained a notice period of three months. During the year one senior executive was appointed on a secondment to cover a vacancy.

Service Contracts

6. All senior executives in the year 2007/08 were on the new DHSS&PS Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circular HSS (SM) 3/2001.

William McKee

Mr W McKee
Chief Executive

Belfast Health and Social Care Trust
Compensation payable to former senior managers (Audited)

In 2007-08 ten former directors from the predecessor Trusts were given voluntary early retirement on the grounds of redundancy. The total costs to the Trust, which are set out in the table below, include Pension payments, lump sum and, where applicable, redundancy payments paid to the individual in accordance with contractual entitlement. Following a legitimate objection by two former directors under the Data Protection Act, details of payments to those former directors cannot be included in this report.

Name	Predecessor Trust	Date Ceased Employment	Compensation Costs £000
B Connolly	North & West	30 June 2007	165-170
R McGee	South & East	30 June 2007	115-120
D O'Brien	Royal Hospitals	31 July 2007	160-165
E Hayes	Belfast City	31 August 2007	200-205
R McKee	North & West	4 September 2007	100-105
S O'Brien	South & East	30 September 2007	250-255
B Sore	Green Park	30 September 2007	255-260
V Walker	South & East	31 March 2008	105-110

Belfast Health and Social Care Trust
Statement of the Comptroller and Auditor General to the Northern Ireland Assembly

I have examined the summary financial statement which comprises the Summary Income and Expenditure Account and Summary Balance Sheet, Trust Management Costs, Public Sector Payment Policy – Measure of Compliance, and Senior Employees' Remuneration set out on pages 31 to 35.

Respective responsibilities of the Belfast Health and Social Care Trust, Chief Executive and Auditor

The Belfast Health and Social Care Trust and Chief Executive/Accounting Officer are responsible for preparing the summary financial statement.

My responsibility is to report to you my opinion on the consistency of the summary financial statement within the Annual Report with the full financial statements, and its compliance with the relevant requirements of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended, and Department of Health, Social Services and Public Safety directions made thereunder.

I also read the other information contained in the Annual Report, and consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the summary financial statement.

Basis of Opinion

I conducted my work in accordance with Bulletin 1999/6 'The auditors' statement on the summary financial statement' issued by the Auditing Practices Board. My report on the Belfast Health and Social Care Trust's full annual financial statements describes the basis of my audit opinions on those financial statements and the part of the Remuneration Report to be audited.

Opinion

In my opinion, the summary financial statement is consistent with the full annual financial statements of the Belfast Health and Social Care Trust for the year ended 31 March 2008 and complies with the applicable requirements of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended, and Department of Health, Social Services and Public Safety directions made thereunder.

JM Dowdall CB
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST BT7 1EU

20 June 2008

Belfast Health and Social Care Trust

annual report and accounts





2013/14

Belfast Health and Social Care Trust
Annual Accounts
for the year ended 31 March 2014

Laid before the Northern Ireland Assembly under Article 90 (5)
of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health, Social Services and Public Safety
on
4th July 2014

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This document is available in alternative formats on request

Chairman's foreword

I am pleased to present this the seventh annual report for Belfast Health and Social Care Trust. The Trust has met its financial commitments in a year which has seen continued financial, social and clinical challenges.

Since becoming Chairman of Belfast Trust in March 2014 I have been taking every opportunity to find out about this large and complex organisation. While, like most of the rest of the population of Northern Ireland I have had some experience and contact with the Trust as a service user, it has been a very interesting and rewarding experience to gain a closer perspective of how the Trust works. I am impressed by the dedication and ingenuity of the staff in Belfast Trust, who no matter what the circumstances, endeavour to improve the lot of their patients and clients.

We are continuing to develop both our care pathways and working relationships with the community in line with Transforming Your Care. With innovative, flexible thinking and clever use of technology, many of our services are becoming even more responsive and moving closer to people's homes. We have strong partnerships with the Health and Social Care Board, Public Health Agency and department of Health, Social Services and Public Safety, to ensure continued improvement in the care we are able to provide.

In March 2014 I took part in a Recognition Event for members of staff who have achieved academic success during the year. Ranging from people completing courses in aspects of health and safety to others qualifying as management coaches to support colleagues at work. All these are people determined to drive up the standard of care we deliver.

Another example of the determination to improve, is the new round the clock assessment unit for surgical patients which provides a speedy access to assessment, diagnosis and treatment as well as avoiding unnecessary admissions. I'm delighted that patient feedback on this new pathway is positive and also there is evidence that we have been able to support the workload of the RVH Emergency Department (ED) by providing a fast track for surgical patients.

Keeping Children Safe is a project in Belfast Trust delivering free safeguarding children training to the community and voluntary sector throughout Belfast and Castlereagh. There are 31 trainers including some of our social workers, who have delivered around 100 training programmes in the last year to over 1000 individuals.

These are just three examples of excellence, but the pages that follow give a flavour of the wide ranging support that Belfast Trust gives to the entire population of Northern Ireland.

Chairman's foreword

Our work ranges from helping people with dementia to maintain their independence, to providing care for the 127,314 people who visit our ED departments each year, from supporting individuals with a history of drug and alcohol misuse to prevent a relapse, to developing more efficient ways of delivering chemotherapy.

I would like to thank my non executive colleagues on the board of directors and also the executive team for their welcome and support as I get to grips with my new role. Particular thanks to Chief Executive Colm Donaghy who has ably steered Belfast Trust for the last four years, and now leaves the Trust to take up a new and challenging post within the health service in England.
Please take the opportunity to read this report. As part of the health service Belfast Trust belongs to all of us, and we all have a responsibility to influence the shape of our future health care.

Peter McNaney
Chairman

Chief Executive's report

This is the fourth and last Chief Executive's report that I will make for Belfast Trust, and I leave with mixed feelings – looking forward to the challenges of my new post, but sadness at leaving such a high performing organisation.

It is easy to lose sight of how exceptional Belfast Trust is, particularly given the continued media scrutiny of areas like our Emergency Departments (ED), however the evidence of many of the accepted performance indicators is plain.

With regard to financial performance, 2013/14 was an extremely challenging year with the Trust expected to generate cash release savings of some £26m. It became clear early in the financial year that the Trust would likely post a deficit significantly worse than that originally envisaged as a result of a slip in savings and new demand. As a result a new deficit target of £6.7m was set. Remaining within this new target, in itself, was a huge challenge and required the Trust to generate and implement significant contingency savings plans. I am pleased to report that the Trust was able to remain within the new target and was subsequently allocated funding from December monitoring round to cover the deficit which means that the Trust achieved financial break even in 2013/14. However the 2014/15 year will, I believe, bring our highest financial challenge ever and we need to rise to this challenge. This year we have achieved our targets in both MRSA and C-Diff – the only Trust in Northern Ireland to achieve the MRSA target, which is another performance indicator. We are on a journey of continual improvement, and this year, due to relentless focus by our staff, we have remained 100 days MRSA free across our hospitals - no small achievement.

Our mortality rate compares very favourably with hospitals of similar size and complexity in the rest of the United Kingdom, as do our re-admission rates to ED which are 4.5% compared to 6% in similar hospitals.

I believe that it is the people who work in Belfast Trust who are responsible for making it one of the highest performing health trusts in the United Kingdom. People who are committed to making it better, people who do not shy away from challenges, but meet them with innovative and creative solutions, above all people who care passionately about those they look after.

Two years ago in the 2011/12 Annual Report, I reported a focus on our Emergency Departments, and that focus has remained a constant. We continue to face significant challenges in ensuring that people attending our EDs receive the appropriate care as speedily as possible. In January 2014 we used major incident (MI) protocols to bring in staff from across a range of specialities to see, treat, discharge or admit patients. Significant improvements have been made in the length of time patients have to wait in ED, but this is still very much work in progress,

Chief Executive's report

and continues to receive close attention. We have developed an Unscheduled Care Improvement Plan designed solely for improving performance in unscheduled care in the widest sense and including ED services as part of that plan.

In November 2013 the Trust launched its' Leadership and Innovation Academy designed to support staff as they drive improvement in services to patients and clients. It supports teams to develop good ideas into service practice, and uses technology to secure positive outcomes for patients and clients. An example of this is the development of a new reminder service for outpatient appointments, where reminders are made using an automated telephone call or text message to reduce the number of missed appointments.

During 2013 a record number of patients from Northern Ireland underwent kidney transplants. In total 102 patients received kidney transplants of which 94 transplants were carried out in Belfast. This is more than double the previous annual average of 43 transplants between 1998 and 2008. However transplant is not always an option, and for those patients who continue on dialysis, we have established a self care haemodialysis unit in the Knockbreda Wellbeing and Treatment Centre. This is the only unit of its kind situated away from an acute hospital setting in Ireland and the United Kingdom, and improves the care options for patients on dialysis.

As part of our commitment to improve the care for cancer patients, Belfast Trust is the only provider in Northern Ireland of Mohs' micrographic surgery for skin cancer. The appointment of a second Mohs' surgeon has seen a reduction in waiting times for this specialised and highly effective technique which is used mainly on the removal of skin cancers on the head and neck. In Northern Ireland, the number of people living with and beyond cancer is increasing by 3.2% each year. This means that more people need support when receiving a cancer diagnosis, at treatment stage and beyond. Belfast Trust working in partnership with Macmillan Cancer Support has established a co-ordinated community care programme to develop a seamless pathway for cancer patients to access a menu of services and programmes in the community. Recognising that people affected by cancer have a range of needs including practical, physical, financial and emotional support, this programme is working in partnership with a range of agencies to increase access to the services required to support people to live with cancer as a long-term condition.

Dementia is a devastating condition, not only for the individual involved but also for their family. Working in partnership with Helm Housing, we have opened a supported housing facility for people with dementia. Hemsworth Court provides 35 high quality flats with a 24 hour support service – enabling the tenant to continue to live independently.

As one of the largest Trusts in the United Kingdom and with an estate covering many hundreds of square metres, ranging from modern state of the art to Victorian buildings,

Chief Executive's report

we take responsibility for our environmental impact very seriously, and have continued to make strenuous efforts to reduce our carbon footprint. There are now solar panels installed at both Musgrave Park Hospital and the Royal Victoria Hospital, and we have continued a phased upgrade of insulation in our older facilities. In the last year we have installed six new wood pellet boilers, to reduce further our reliance on oil and gas.

Combined heat and power equipment is generating electricity and using waste heat for hot water and heating at three of our Health and Wellbeing Centres, reducing our carbon emissions by more than 20%.

I would like to pay a warm tribute to Belfast Trust Acting Chair Professor Eileen Evason, who carried out her caretaker role with energy and commitment over the last year. I would also like to express my thanks to Ms Joy Allen for her work as Non-Executive Director who left during the year. I would like to welcome the new Chairman Peter McNaney, who joined us in March 2014. The core purpose of Belfast Trust is 'to improve health and wellbeing and reduce health and social inequalities' and I am pleased to have been part of the continuing journey of improvement, and confident that Belfast Trust will remain at the forefront of healthcare provision in Northern Ireland.

Colm Donaghy
Chief Executive

Director's report

Introduction

Belfast Trust delivers integrated health and social care to approximately 340,000 citizens in Belfast and part of the Borough of Castlereagh. We also provide a range of specialist services to all of Northern Ireland. With an annual budget of almost £1.2bn and a workforce around 22,000 (full time and part time) we are one of the largest Trusts in the United Kingdom.

Adult Emergency Department Services (ED) saw 127,314 people this year; 82,389 in Royal Victoria Hospital and 44,925 in the Mater Hospital.

In our hospitals in 2013/14 we delivered 6,377 babies. In the community we are corporate parents to 669 children in care, the majority in foster care. We are also responsible for 424 children on the child protection register.

There were 8,399 care packages in place as of 31 March 2014 within older people services. 729 through residential care, 1,844 through nursing home care and 5,826 through domiciliary care packages.

We deliver a range of both community and hospital based care including cardiology, anaesthetics and theatre services, medicine and neurosciences, cancer services, nephrology and transplant services, rheumatology, dermatology and neuro-rehabilitation services, adult social and primary care incorporating learning disability, mental health services, services for older people, physical and sensory disability services and psychological services, maternity and women's services, dentistry and child health, trauma and orthopaedics, children's community services, and social work services.

Board of Directors

The Board of Belfast Trust is responsible for the strategic direction and management of the Trust's activities. It is made up of a Chairman, seven Non-Executive Directors, five Executive Directors and six other Directors. It continues to revise its executive management structures as personnel change, to ensure the delivery of the highest performance and professional standards. The Board, until March 2014 was constituted as follows:

Non-Executive Directors

Mr Peter McNaney – Chairman (wef 3.3.14)

Professor Eileen Evason – Acting Chairman (wef 1.1.13- 2.3.14)

Miss Joy Allen – (Resigned wef 28.2.14)

Mr Les Drew

Mr Tom Hartley

Mr Charlie Jenkins

Dr Val McGarrell

Mr James O'Kane

ii Executive Directors

Mr Colm Donaghy, Chief Executive

Miss Brenda Creaney, Director of Nursing and User Experience

Mr Martin Dillon, Director of Finance and Estate Services

Mr Cecil Worthington, Director Children's Community Services

Dr Tony Stevens, Medical Director

Director's report

iii Directors

Mrs Marie Mallon, Deputy Chief Executive/ Director Human Resources

Mr Brian Barry, Director of Specialist Hospitals, Women's and Child Health

Mrs Patricia Donnelly, Director Acute Services (retired wef 31.10.13)

Ms Catherine McNicholl, Director Planning, Performance and Informatics (until 31.08.13) Director Adult, Social and Primary Care (wef 01.09.13)

Mrs Jennifer Welsh, Director Surgery and Specialist Services

Mr Shane Devlin, Director Planning, Performance and Informatics

Mrs Bernie Owens, Unscheduled and Acute Care (wef 01.11.13) also Interim Director of Unscheduled Care wef 12.4.13 – 31.10.13)

A declaration of Board Members interests has been completed and is available on request from the Chief Executive's office, Belfast Health and Social Care Trust headquarters, A Floor, Belfast city Hospital, 51 Lisburn Road, Belfast BT9 7AB. The executive and senior management of the Trust, along with the Director of Finance of the Trust have the responsibility for the preparation of the accounts and Annual Report. 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.

The Chief Executive has confirmed there is no relevant audit information of which the Trust's auditors are unaware. A full governance statement is available from the Chief Executive's office.

The Directors confirm that they have taken steps to ensure that they are aware of the relevant audit information, and have established that the Trust's auditors are aware of the information.

The notional cost of the audit for the year ending 31st March 2014 which pertained solely to the audit of the accounts is £82,840 made up as follows, public funds £76,090 and Charitable Trust funds £6,750.

During the year the Trust purchased no non-audit services from its external auditor.

Managing attendance

Belfast Trust recognises that the health and well being of the workforce is critical to the effective functioning of the organisation. The health of employees directly affects the quality of patient and client care and with this in mind the Trust continues to view the management of attendance as a corporate priority. During the period the Trust continued to work towards meeting the target of reducing absence levels to 5% by March 2014. The Trust has reduced absence levels from 6.36% in March 2007 to the current position of 5.85% for the period 1st April 2013 to 31st January 2014.

It is recognised that mental health related (25%) and musculoskeletal (17.5%) conditions are key causes of absence and these

Director's report

have been specifically targeted in 2013/14 through a range of initiatives including Rapid Access Physiotherapy Service, Guidance and Support Leaflets on Mental Health in the workplace, Conditions Management, the Here4U programme, training and support for managers in the implementation of the reviewed Prevention and Management of Stress Policy and a range of Health Improvement initiatives.

Best practice attendance management has been promoted including:

- Updated attendance management protocol to reflect best practice and employment equality legislation regarding Disability Discrimination Act, ill health redeployment and a new two tiered approach for termination of employment on ill health grounds
- Updated drug & alcohol policy to reflect best practice and support employees to rehabilitate and continue in work
- Delivery of monthly mandatory training for managers in attendance management protocol
- Development of new holistic attendance management training pilot for managers in partnership with Trade Union, Occupational Health and Learning & Development
- Ad-hoc, on-site, tailored training for managers and their teams regarding absence
- Case management and case conference meetings incorporating Occupational Health and management
- Detailed statistical reports to senior managers using the new HRPTS system by cost centre with analysis of absence
- Development of HRPTS user guide for Managers recording sickness absence
- Delivery of training for managers using HRPTS to record sickness absence.

Complaints management

We recognise that there are times when patients, clients and their families may feel unhappy with the service we have provided. We encourage any user of our services to provide us with both positive and negative feedback. We take complaints seriously as they offer the opportunity for the Trust to improve the quality of our services. We aim to deal with complaints in an open, independent and timely manner as early resolution is important to both complainants and the Trust.

The Complaints Review Group continues to meet quarterly to monitor complaints received, and consider any lessons learnt and actions taken.

The complaints department continues to provide training for staff on how to respond effectively to complainants, including dealing with complaints at a local level and meeting with complainants.

Information Governance

The guardianship and management of information in all its aspects (integrity,

Director's report

availability and confidentiality) is essential for the Trust. Information can take many forms and managing information is important element for everyone working in the organisation.

Good information handling practices need to be in place to understand and reduce associated risks.

We have well defined information governance structures across the Trust; Information Asset Owners are senior managers who now have a clear responsibility for information governance within designated areas of the organisation.

In 2013/14 the Trust agreed to a consensual audit by the Information Commissioners Office (ICO) of its processing of personal information and as a means of seeking to improve data protection compliance. The purpose of the audit was to provide the ICO and the Trust with an independent assurance of the extent to which the Trust, within the scope of the agreed audit was complying with the Data Protection Act.

The overall assessment from the audit concluded that reasonable assurance could be provided; this is the second highest out of four possible outcomes. Internal audit also provided a satisfactory level of assurance for information management within the area of social services.

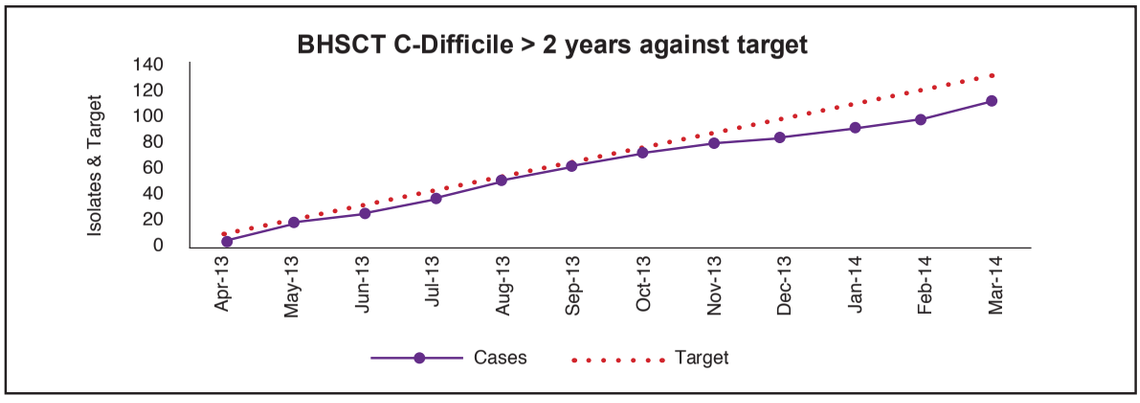
Information Governance incidents continue to be monitored and reported as appropriate to the Information Commissioner.

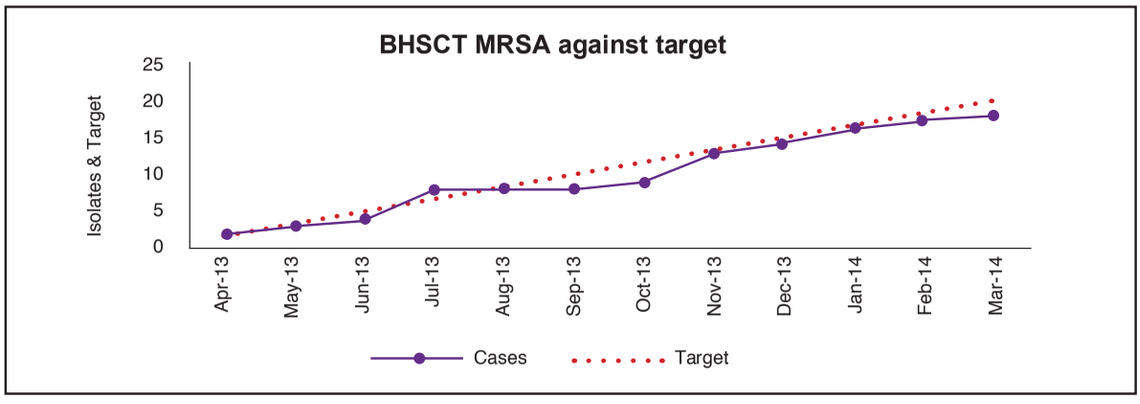
As a result of recommendations from the ICO and as part of compliance with the new information management controls assurance the Trust has introduced Data Protection Awareness training as mandatory for all staff in October 2013. It is hoped that this will continue to build on the awareness of and responsibility for information governance.

Performance report

Performance: Health Care Acquired Infections

One of the key achievements of the Trust in 2013/14 was our success in meeting targets for reducing the levels of MRSA and C-Diff contracted by our patients during their stays in our hospitals. Performance in this regard is best illustrated by the tables below





Performance report

Performance: Inpatient and Day cases

The Trusts aim was to have 70% of patients treated within 13 weeks rising to 80% by the end of the year. At the same time the Trust sought to ensure that no patient waited longer than 26 weeks by the end of the year – over the year as a whole 67% of patients were treated within 13 weeks and unfortunately 3,300 patients were waiting over 30 weeks year end.

The Trust continues to have a shortfall in capacity in a number of specialties, which impacted on the delivery of the 26 week maximum waiting time target, by March 2014. Additional funding was allocated during the year by HSCB and extra capacity (in-house and independent sector) was secured where available.

Specialties with patients waiting over 26 weeks at the end of March 2014 included: General Surgery, Plastic Surgery, Urology, Vascular Orthopaedics, ENT, Paediatric Surgery, Gynaecology, Ophthalmology, Pain, Cardiology and NSU.

Performance: Outpatients

The Trusts aim was to have 70% of patients treated within 9 weeks rising to 80% by the end of the year. At the same time the Trust sought to ensure that no patient waited longer than 15 weeks by the end of the year – over the year as a whole 63% of patients were treated within 9 weeks and 12,732 patients were waiting for longer than 15 weeks by year end.

The Trust continues to have a shortfall in capacity in a number of specialties, which impacted on the delivery of the 15 week maximum waiting time target for the end of March 2014.

Additional elective access funding was allocated to Trusts during the year and extra capacity when available was put in place (in-house and independent sector), up to levels of funding approved.

Specialties with patients who were waiting over 15 weeks at the end of March 2014 include: Paediatric Cardiology, Cardiology Genetics, NSU, Paediatric Plastics, General Medicine, Gastro, Hepatology, ENT, General Surgery, Urology, Neurology, Ophthalmology, Rheumatology and Gynaecology.

Performance: Fractures

The Trust's aim was to ensure that 95% of patients, where clinically appropriate, wait no longer than 48 hours for inpatient treatment for hip fractures – Due to increased pressures during the year, cumulative performance remained below 95%; however the target was achieved in January and February. The Trust has submitted a paper to the Health and Social Care Board (HSCB) regarding resources required to support the increase in fracture admissions. The HSCB is currently considering the paper.

Performance report

Performance: Emergency Department

The Trust had two aims during the year; to ensure that 95% of patients attending EDs in the Trust would be treated, admitted or discharged within four hours of the arrival and that no patient would wait for longer than 12 hours – our performance in relation to the 4 hour target was only 70% and more than 500 patients were waiting for longer than 12 hours in ED. The Trust is responding to pressures within the EDs through improved staffing. Additional services are also being put in place to improve the pathways for patients who need to move on for inpatient care. Given the pressures in the EDs and considerable growth in unscheduled admissions, a detailed investment proposal has been submitted to the HSCB. The Trust is requesting considerable funding from the HSCB to address these pressures and support improvements in 4 and 12 hour performance. Improving performance against the 4 hour target continues to be a key priority for the Trust.

Performance: Renal Services

During 2013/14 the Trust aimed to ensure that 30% of kidneys retrieved following the cardiac death of a donor were successfully transplanted. Based on data from December 2013 to March 2014 a success rate of 37% was achieved.

Performance: Cancer

During the year the Trust aimed to ensure that 95% of patients with a suspected cancer began their treatment within 62 days.

Over the year 78% of patients had their cancer treatment commenced within 62 days. The Trust continues to focus on improving performance against the 62 day target with service areas working to reduce waits of suspected cancer patients for outpatient appointments, scopes and imaging. 108 patients did not have their treatment commenced within 62 days. Of these 29 began their journey in another Trust before being transferred to Belfast. Particular effort will be focused going forward on cross Trust transfer arrangements and we will work closely with the HSCB to help address some very specific issues in relation to particular tumour types which can lead to delay in treatment commencing.

Performance: Children in Care

The Trust is subject to a number of standards in relation to looking after the children under our care. The Trust meets these standards in most areas. This year we managed to ensure that 70% of children leaving our care were in either training education or employment.

Performance: Mental Health Services

The Trust aimed this year to ensure that none of our patients waited for longer than 9 weeks to access child and adolescent or adult mental health services or longer than 13 weeks to access psychological therapies.

In March, 28 patients waited for longer than 9 weeks for access to mental health services

Performance report

though only one for CAMHS services. This was an improvement from earlier months. In relation to Psychological services there were 148 breaches of the 13 week standard though here again the trend in breaches has been downwards in recent months. The Trust continues to work with the HSCB to address capacity issues in mental health services especially in relation to psychological therapies.

Performance: Resettlement of long stay mental health and learning disability patients

Last year the Trust continued to pursue the aim of achieving community placements for our long-term hospital residents. In both programmes we exceeded our targets of placement numbers. Thirty learning disability residents were resettled and 10 mental health residents were also moved to community placements.

Performance: Community Care

The Trust aimed this year to complete all assessments for community care completed within 5 weeks and to have the main component of the care assessment implemented within a further 8 weeks. This was a substantial increase in the standard required in 2012/13 when there was an 8 week target for assessments and a further 12 weeks for implementation of the main components of care. We were able to achieve the 5 week standard for the vast majority of assessments and no client waited for longer than 8 weeks for the main component of their package to be implemented.

Annual quality report summary

In December 2013 Belfast Trust published its first Annual Quality Report. The aim of this report is to give an account of our plans and progress in quality and safety improvement in hospital, community and home settings. The content of the report is based on a number of standards agreed regionally as part of Quality 2020. It presents information comparing our Trust with other similar organisations in the NHS and against regional quality improvement targets. It includes a wide range of indicators covering five key themes in delivering quality:

- Effective Health & Social Care

  This section shows standardised comparisons of mortality rates with UK peers and national audit data comparing specialty services with UK peers.
- Delivering Best Practice

  This theme covers our performance against best practice care and includes data on hospital falls, pressure ulcers, healthcare associated infections and individual carers assessments
- Protecting people from avoidable harm

  This reviews our performance in managing and learning from incidents which relate to the safety and quality of care we provide
- Ensuring people have a positive experience of service

  We continually use patients and clients feedback to improve what we do, this section outlines some of the feedback we have received and how it has contributed to change and improvement
- Staff health & Well-Being

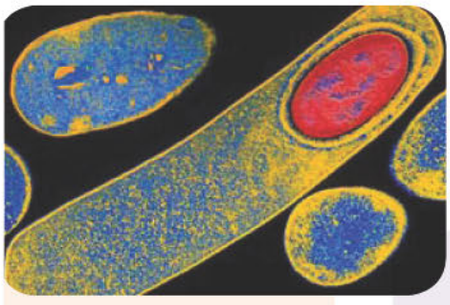
  This Annual Quality Report reflects the achievements we have made in the areas of quality and safety, however delivering high quality service is a process, and only by continuously reviewing our performance can we continue on our journey of achievement. Work is underway to produce a 2013/14 report.

The full report can be accessed http://www.belfasttrust.hscni.net/pdf/BHSC_Annual_Quality_Inter.pdf

Safety & excellence

Safety and excellence

Infection Prevention and Control – delivering on government targets



Our Infection Prevention and Control Team (IPC) provides a high level of excellence in the services it delivers through the efforts of a small dedicated, skilled and engaged team. This is a multidisciplinary group including nurses, doctors, data analyst, pharmacist and clerical staff whose roles cover strategic and operational service delivery across primary and secondary care boundaries. They look for any harmful microorganisms by scrutinising laboratory reports and carry out on-going surveillance to prevent health care associated infections.

They also provide leadership, education and specialist guidance to all Trust staff to protect patients, staff, and visitors from hazards relating to harmful microbiological agents including infectious diseases. By providing policies and written guidance supported by an audit programme, the team can assure that safe practices are consistently applied for the safety of our patients. In particular, they support the Trust in delivering a year-on-year reduction in the Department of Health reduction targets for Clostridium difficile infection and MRSA bacteraemias. In the lifespan of Belfast Trust we have achieved a 60% reduction in both these target organisms, and so far in the current year (2013/14) we are in line to outperform the Department of Health reduction targets.

To ensure that we provide a safe hospital environment the team is involved in all estates work from minor refurbishments to major new hospital builds. They advise on all materials that are used within the build environment and ensure that all equipment contained within these facilities is capable of being cleaned or disinfected with the appropriate chemical agents. For the prevention of infection it is extremely important that the layout and function of different rooms within each new or refurbished building are clearly identified and

Safety and excellence

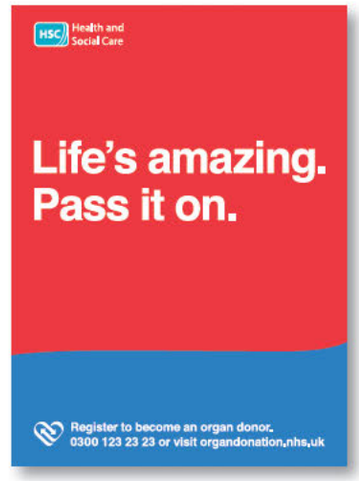
carefully considered, so that hazards from infectious agents are minimised. In particular, the requirements for specialist ventilation in isolation rooms or operating theatres must be carefully planned and operationally tested before the facility can become functional.

Good antimicrobial prescribing is a key component in achieving a continuous reduction in Clostridium difficile infections. Ensuring patients get the right antibiotic at the right time promotes a timely recovery and means that patients can be discharged more quickly. Appropriate antibiotic prescribing also helps to prevent the emergence of antibiotic resistant microorganisms. The team works closely with clinicians to support them with antibiotic prescribing and provide verbal and written guidance on a daily basis.

The IPC team provides a valuable front-of-house specialist advisory service that is pivotal to patient, visitor and staff safety and can demonstrate on-going improvements in standards of care. In addition to the prevention of clinical infections and good outbreak management, the IPC team leads on the implementation of improvement methods and ensures that practice is evidenced based. Safety and safe care for our patients begins and ends with clean, safe practices and a clean, safe environment.

Kidney transplants

During 2013 a record number of patients from Northern Ireland underwent kidney transplants. In total 102 patients received kidney transplants of which 94 transplants were carried out in Belfast. This is more than double the previous annual average of 43 transplants between 1998 and 2008.



As well as the increasing live donor programme for which the donor rate is twice the national average, we have undertaken three new therapeutic protocols to enable patients to receive a transplant:

- Blood Group incompatible transplants (ABO)
- Transplantation of highly-sensitised patients
- Transplants following donation from donors after cardiac death.

ABO incompatible transplantation allows patients to receive an organ from a family member or friend whose blood group does not match theirs. These patients need plasma exchange or double-filtration plasmapheresis (DFPP) to remove antibodies from their blood to reduce the risk of rejection. Previously all patients from Northern Ireland receiving ABO incompatible organs had to go to London with their donor, which meant that their pre-treatment and recovery took place far from their loved ones. While some patients who have a very high risk of rejection still need to travel to London for their surgery, it is hoped that over time the Belfast team skills will

Safety and excellence

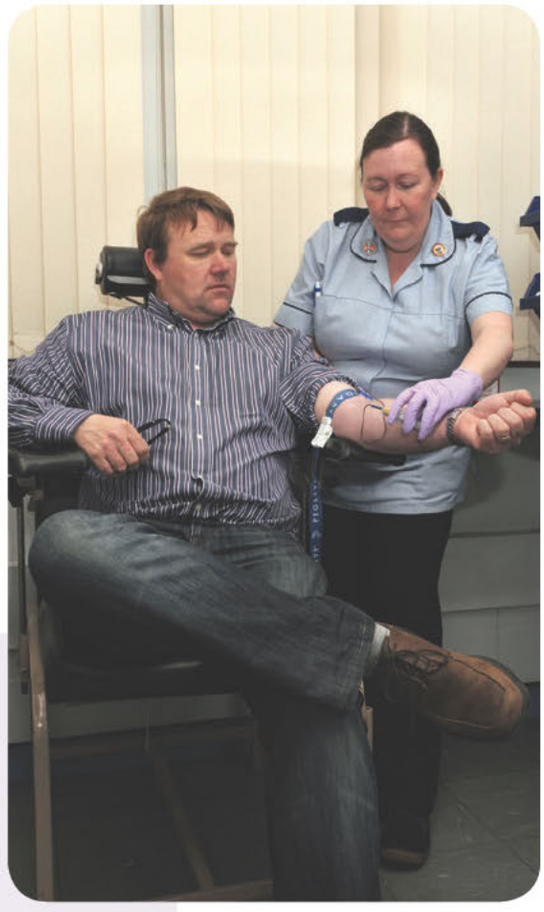
develop and all patients from Northern Ireland who need a kidney transplant will receive that transplant in Belfast.

Highly-sensitised patients have a high level of antibodies in their blood, often due to previous transplantation and/or previous blood transfusions. Due to this it is very hard to find a donor match and they have traditionally had to wait for many years before a match becomes available. Through ongoing work with the tissue typing team and the use of a new drug to reduce the risk of rejection, it has been possible to transplant a number of these patients. 22 out of 30 of the longest-waiting patients in Northern Ireland on the waiting list for transplant in January 2013 have now received a transplant.

The number of organs transplanted from deceased donors has also significantly increased. This is due to the ongoing work around raising awareness of organ donation and also through the use of organs from donors where the time from retrieval to transplantation is very brief. Through ongoing work with the tissue typing laboratory, the theatre and anaesthetics teams and the specialist nurses in organ donation, it has been possible to reduce the time from retrieval to transplantation sufficiently and these organs can now be used for transplants in Belfast.

The developments mean that we are coming ever closer to our goal that all patients in Northern Ireland who require a kidney transplant can receive their life-changing surgery in Belfast.

Specialist nursing within dermatology



Recent years have seen some promising advances in the treatment of psoriasis as the development of biologics medication has offered hope to individuals who have not had success with other systemic therapies. The shift in treatment has grown from a new understanding of the condition's basic cause; looking at treating this and not merely the symptoms of the disease. Currently there are four biologic agents that are licensed for the

Safety and excellence

treatment of psoriasis with hope that more will be available in the future months.

Since 2008 dermatology within Belfast Trust has gradually increased patient numbers and now has over 200 patients. The service began with patients largely being managed by the consultant dermatologist. Today however there are two biologic specialist nurses that manage the service. They have direct contact with all patients to complete screening, disease assessments, treatment administration, education, prescription co-ordination, patient support and monitoring with medical input as required. This provides a comprehensive service and continuity of care for the patient.

We have been able to achieve significant reduction in waiting times for patients. In June 2013 patients were waiting 39 weeks to start treatment. However this has now reduced to 13 weeks.

The steady rise in patients has allowed the opportunity to become actively involved in a UK research project BADBIR (British Association of Dermatologists Biologic Interventions Register). This is a study of patients with psoriasis who are undergoing systemic treatment. Patients are either on conventional systemic medication or the newer biologic therapies. The study will look at the efficacy and in particular safety of the long term use of these biologic agents. Belfast Trust has been recognised as the top recruiter to the study of 2013 for the UK and Ireland, and the appointment of a research nurse in 2012 to co-ordinate and manage BADBIR has led to Belfast Trust currently being the eighth highest recruiter to the study overall. In 2011 the Trust ranked 54th and in 2012 ranked 14th. A dedicated nurse allows for optimum recruitment and timely follow up of patients involved.

The development of the biologic specialist nurse and research nurse has clearly had a positive impact on the dermatology service and has enabled us to improve patient outcomes.

Northern Ireland's Regional Mohs' Service decreases waiting times for patients

Belfast Trust is the only provider in Northern Ireland of this specialist type of surgery for skin cancer. The appointment of a second Mohs surgeon to dermatology coupled with enhanced support from pathology has resulted in a reduction in waiting times to 13 weeks.

Mohs' micrographic surgery is a specialised highly effective technique for the removal of skin cancer mainly on the head and neck. It forms an important part of the National Institute of Clinical Excellence (NICE) guidelines for the management of skin cancer and is widely recognised as the 'gold standard' treatment for high risk basal carcinoma.

Mohs' surgery differs from other skin cancer treatments in that it permits the immediate and complete microscopic examination of the removed cancerous tissue. It is recognised as the skin cancer treatment with the highest

Safety and excellence

reported cure rates, with cure rates of up to 99% for new tumours and up to 95% for recurrent tumours.

The Mohs' micrographic surgery service at the Belfast Trust was established over 10 years ago, however due to high demand and increasing numbers of regional referrals the waiting list rose to seven months by the end of 2012.

It was clear that we needed to focus on trying to reduce the waiting time for Mohs' surgery. A multi-professional group led by dermatology and involving team members from both RVH and BCH sites met on a regular basis. Regular team meetings facilitated open discussion of key issues resulting in a clear action plan with agreed goals. The upgrade of the Mohs' laboratory beside dermatology outpatients enabled greater numbers of patients to be treated. Up skilling of staff in the pathology team and ongoing training of both nursing and biomedical staff also allowed additional cases to be booked. This enhanced surgical capacity led to a significant reduction in waiting times.

Now with reduced waiting times the benefits to our patients throughout Northern Ireland are easily demonstrable and we are receiving greater numbers of referrals from outside the Trust.

Leadership and Innovation Academy

Belfast Trust Leadership and Innovation Academy was launched in November 2013 by the Health Minister.

The academy is designed to support staff as they drive improvement in services, supporting teams to develop good ideas into service practice and use technology to secure positive outcomes for patients and clients.

Commending Belfast Trust on the development and launch of the Academy, which is fully operational and accessible to all Belfast Trust staff, the Minister said: **"The aim of the Leadership and Innovation Academy is to equip staff to take the reform program forward and to share learning and best practice both internally and externally in delivering this goal."**

The academy's objectives are:

- Ideas Hub – To harness innovative ideas from staff; taking forward those which will deliver real benefits to patients & clients & staff
- Innovation priorities – To identify good practice and generate learning from organisations which have led

Safety and excellence

transformational change

- Promoting research & development and ICT
- Leadership priorities – To challenge and support leaders and teams implementing change across the Trust.

In tandem with the launch, the academy developed a new intranet site with a wealth of information and resources to support staff in all their leadership and innovation activities.

60 year medal for living with type one diabetes

Dr Mark Gormley alongside Diabetes Specialist Nurses and Diabetes UK Northern Ireland presented Gerard Hart with a medal for living with type one diabetes for 60 years. Gerard Hart was diagnosed with Type 1 diabetes in December 1953. He was 19 years old and lived in Clifton Street, North Belfast. Living with a diagnosis of type 1 diabetes at the age of 19 would have been difficult in 1953. Re-usable insulin syringes were the only devices at that time. Sterilizing them was a time consuming ritual which involved boiling needles and glass syringes for 20minutes. The link between good glycaemic control and prevention of complications was not evident at this stage either.

Gerard has made use of the many improvements in diabetes care over the years to include portable point of care glucometers, urine ketone test strips, single use insulin syringes, disposable insulin pens, analogue insulin's.

Within the Belfast area diabetes has grown by 31.06% in the past five years. In 2007 11,557 people were diagnosed with diabetes and in 2012 15,147 people were diagnosed within Belfast.

With up to date evidence and treatments it is possible for diabetes to be managed well and prevention of complications possible, regular attendance to the diabetes clinics is a priority to aiding this.

Continuous improvement

Continuous improvement

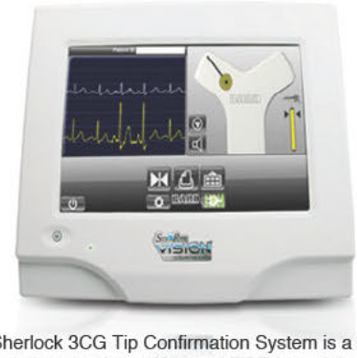
Infusional services – advances in technology

Infusional services are a nurse led team providing expertise in vascular access and intravenous therapy for oncology and haematology. This service provides a safe, effective and economical way of delivering chemotherapy and managing all types of venous access devices. One of the key roles of the service is the insertion of Peripheral Inserted Central Catheters (PICCs).

The Sonsonite Ultrasound system is a light weight, portable, handheld machine designed for vascular access, needle guidance and PICC insertion

The number of patients receiving chemotherapy continues to increase year on year, as have the number of PICC insertions with over 1,100 PICCs being inserted last year. Advances in technology have facilitated the service in meeting this growing demand.

Traditionally PICCs were placed by medical staff in radiology or operative theatres, however, advances in nursing practice have seen Infusional services inherit this role.



The Sherlock 3CG Tip Confirmation System is a fully integrated magnetic tracking and ECG based tip confirmation technology

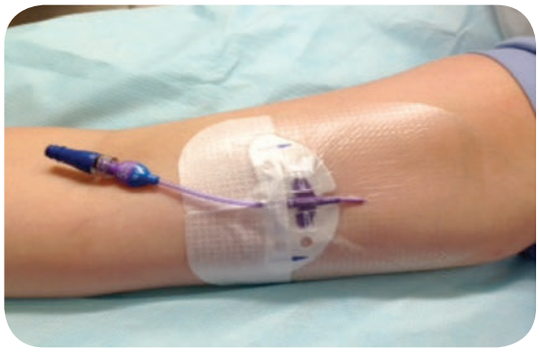
PICC insertion has evolved to ultrasound guided placement as endorsed by the National Institute of Clinical Excellence technology appraisal guidance. This development increased the rate of first time insertion, contributing to a less traumatic patient experience, reduced patient waiting times and improved treatment delivery.

Infusional Services introduced the Power PICC in 2012. This device combines the effectiveness of PICC access and power injection into one catheter, negating the need for repeated venepuncture in a patient group where venous access is already compromised. Additionally, central delivery of contrast media provides improved imaging.

The latest technological advance in PICC placement is the Sherlock 3CG tip confirmation system, which is used as an alternative method to chest X-ray post PICC insertion. Infusional services in Belfast Trust is one of five trial sites in the European launch. Sherlock 3CG incorporates the use of ultrasound, magnetic tracking and ECG. The magnetic tracking component

Continuous improvement

helps navigation of the PICC to the superior vena cava while the ECG component uses a dynamic intravascular ECG waveform to measure changes in P wave morphology. This combined technology allows the nurse to visualise the PICC direction and position the catheter tip in the best area.



Single Lumen Power PICC insitu

There are a number of benefits to the system:

- Immediate confirmation of PICC tip position at insertion
- Increased efficiency
- Eliminates repositioning and delay to therapy
- Reduced exposure of radiation to patients
- Eliminates costs associated with confirmatory chest X-ray.

Infusional services were the first European site to complete training, evaluation and authorisation of the use of the technology and since August 2013 post PICC insertion chest X-rays have stopped, however, a chest X-ray will be requested in those patients who present with altered cardiac rhythm. To date 740 PICCs have been inserted using this advanced technology system.

Belfast Trust appointment reminder service information update

Belfast Trust makes over 500,000 new and review outpatient appointments each year in its acute hospitals. In 2012/13 the percentage of patients who did not attend (DNA) for their appointment was 8.0% for new patients and 12.6% for review patients. This resulted in over 50,000 appointments slots which could have been filled by patients waiting for appointments.

In order to reduce the number of missed appointments, a free appointment reminder/ confirmation service has been introduced. Reminders are made using an automated telephone call or text message. By providing reminders to our patients, we hope to reduce the number of missed appointments and allow patients to re-schedule to a convenient time.

By early 2014 over 100,000 appointment reminder messages have been sent to patients, with the reminder system available in over 40 clinical specialties.

Continuous improvement

New surgical assessment unit is a success

In 2011 Belfast Trust set out an ambitious plan to reconfigure Adult General Surgery across 3 acute hospital sites (Royal Victoria Hospital, Belfast City Hospital & Mater hospitals). The Trust vision was Royal Victoria Hospital (RVH) as a Regional Trauma surgery Centre, Belfast City Hospital (BCH) to specialise in complex elective/cancer surgery, and Mater as a high volume short stay/ day case surgery unit.

In parallel the Royal College of Surgeons published several national reports recommending an elective versus emergency split improves patient outcomes. The rationale was dedicated beds, theatres and staff for either elective or emergency surgery reduces cancellations and delays to theatre, achieves more predictable levels of work, and provides enhanced supervised training opportunities for junior doctors. After two years of extensive consultation, planning and operational problem solving the change took place from June 2013; Oesophagogastric cancer surgery and all elective colorectal surgery was centralised on the BCH site, there was a cessation of the BCH-RVH 'alternate take-in' system, the entry point for all BCH-RVH-Mater non-elective patients is now the RVH and a new round-the-clock urgent assessment unit for surgical patients was opened at the RVH (a first for Northern Ireland).

The new round-the-clock urgent assessment unit for surgical patients at the RVH won the prestigious Institute of Healthcare Management (IHM) IHM "Quality Award for 2013". The new Surgical Assessment Unit within the Emergency Surgical Unit (EmSU) has 57 beds including 9 assessments beds and provides a dedicated, centralised area where acutely ill surgical patients can be assessed, monitored and an appropriate management plan put in place. It provides speedy access to assessment, diagnosis and treatment, and avoids unnecessary admissions. An audit from its opening, shows

Measuring success

Site RVH/BCH	Sept 2012	Sept 2013	UK peer average
Non-elective LOS	6.3	4.8	6.2
Elective LOS	5.9	5.5	6.3
Non-elective zero LOS	53	222	-
Mortality	2.2%	2.2%	2.5%
Out of hours operating	106	87	-
Total activity	1609	1721	-

Continuous improvement

a total of 1,255 EmSU attendances within the first 4 months, 1,014 overnight admissions and 224 patients discharged same day from the assessment unit. Patient length of stay has reduced for non elective surgery inpatients by 25%, and out of hours operating has reduced by 18%. There has also been a dramatic improvement with regards to surgical patients leaving RVH ED in a more timely manner.

Self care haemodialysis

In September 2013 Self Care Haemodialysis (HD), was established in the Knockbreda Wellbeing and Treatment Centre. This unit provides greater flexibility and improved health for haemodialysis patients. It is the first self-care dialysis unit of its' kind and the only one to date situated away from an acute hospital setting in Ireland and the United Kingdom.

The benefits of Self Care HD are many – the most significant being the clinical benefits to the patient as they receive more frequent and a larger quantity of dialysis at home than compared to the Belfast City Hospital in-centre facility therefore increasing their life expectancy.

There are patients who would greatly benefit from Home HD (HHD) but for various reasons are unable to avail of this treatment option. There may be issues around space in their home or they may be listed for a live donor transplant in the coming months. These patients are ideal candidates for Self Care HD. There are also a number of patients who would benefit from the increased flexibility Self Care HD that Knockbreda offers. More frequent Self-care HD offers patients improved clinical outcomes that include:

- Decreased left ventricular mass (LVM)
- Lower systolic blood pressure
- Improved mineral metabolism
- Better health-related quality of life (HRQOL)
- Reduced number of medications
- Survival equivalent to decreased-donor transplantation.

The training for HHD and Self Care HD is identical with the same dialysis equipment and supplies used in both areas.

There have been a total of 300 self-care dialysis treatments undertaken at Knockbreda. These patients have reported improved energy levels, improved well-being and improved clinical biochemistry each month.

Self-Care HD is cost effective for Belfast Trust. Each patient that transfers to the Knockbreda Wellbeing and Treatment Centre reduces costs to the Trust haemodialysis unit. Self-Care HD meets all requirements for Transforming Your Care which facilitates the provision of acute hospital based services (ie. haemodialysis) in the community.

At the moment patients using the unit are supervised by trained nursing staff who are there to assist only if necessary. The ethos of the unit is to promote patient empowerment and greater independence; with the ultimate goal the patients to be able to self-care in the

Continuous improvement

unit without nursing supervision.

The Self Care HD unit is a huge success story for Belfast Trust. There are two patients currently undertaking training for Self Care HD with further patients booked in through to July 2014. This service will continue to develop and grow over the coming months and is providing an invaluable service to the patients of Belfast Trust which has been proven to increase life expectancy.

Northern Ireland Regional Nephrology and Transplant Service (UST)

The Northern Ireland Regional Nephrology & Transplant Service, based in Belfast Trust has for many years provided a centre of excellence for renal transplantation from both deceased and living donors. In response to a European Union Organ Donation Directive and subsequent regulatory framework devised by the Human Tissue Authority (HTA) in the United Kingdom, the Nephrology & Transplant Department was tasked with self-assessment of quality and safety measures and with taking remedial action where necessary to meet regulatory standards. Both were in preparation for a site audit by the Human Tissue Authority, upon successful completion of which a License to Transplant was awarded.

Self-Assessment and remedial action

Self assessment focused on compliance with the regulatory framework during practices relating to:

- Donor characterisation and organ characterisation
- Retrieval of organs for transplantation
- Organ preservation
- Transportation of organs
- Implantation
- Traceability
- Reporting of Serious Adverse Incidents and Serious Adverse Reactions.

A site audit was held in October 2013. The auditors followed the pathway of a kidney from retrieval to implantation, which included a visit to Royal Belfast Hospital for Sick Children. Policies and procedures were examined and both donor and recipient patient records were reviewed. The transplant team was considered a strong cohesive unit with good communication throughout. The HTA assessed quality and safety relating to transplant activity to be of a very high standard and the Trust's transplant license was awarded.

Annual audit of license activity will be carried out within the department to maintain standards, in keeping with license stipulations.

Emergency Departments

The Emergency Departments in Belfast Trust continue to be in the spotlight this year. Adult Emergency Department Services (ED) saw 127,314 people this year; 82,389 in Royal Victoria Hospital and 44,925 in the Mater Hospital.

The EDs in both hospitals are open 24 hours a

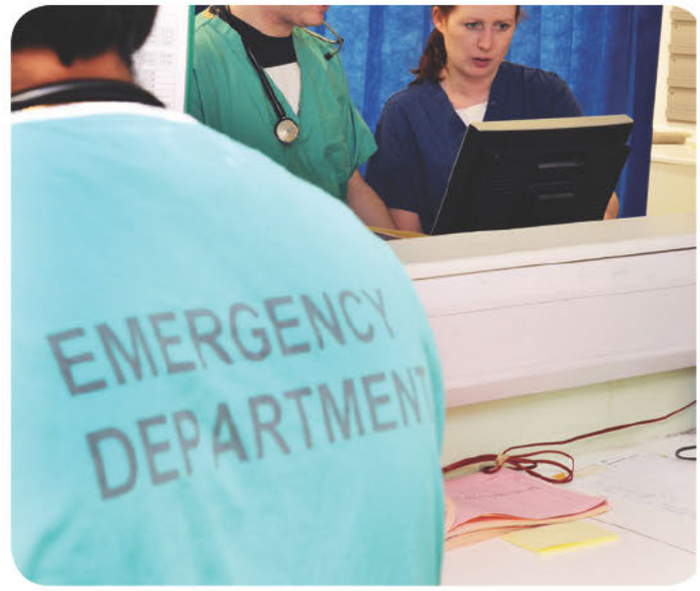
Continuous improvement

day, 7 days a week providing a full emergency service. The ED in the RVH is also the Regional Trauma Centre for Northern Ireland and accepts trauma transfers from other EDs in Northern Ireland.

We continue to face significant challenges in ensuring that people attending our EDs receive the appropriate care as speedily as possible. Based on clinical advice the Chief Executive invoked the Trust's major incident (MI) protocols on 8 January 2014, because we needed additional capacity to deal with the number of patients requiring admission. MI protocols were activated to bring in staff from across a range of specialities to see, treat, discharge or admit patients.

In the longer and medium term a team of managers and clinicians take a forensic approach to improving ED services. There are several particular challenges in delivering emergency department services in Belfast; supporting older people longer at home to prevent unnecessary admissions, providing direct pathways for patients and GPs so that it becomes unnecessary to attend ED, ensuring timely discharge to facilitate admissions, and reviewing staffing levels in ED.

Major improvements have been made in the length of time patients have to wait in ED, but this is still very much work in progress. In 2011/12, 1,754 people waited longer than 12 hours in ED and while this number is reducing, it continues to be a challenge and a matter of concern that anyone should wait over 12 hours for treatment. We have developed



an Unscheduled Care Improvement Plan designed solely for improving performance in unscheduled care in the widest sense and including ED services as part of that Plan.

As part of the Trust's improvement programme for emergency department services, we commissioned a report from the College of Emergency Medicine (CEM). Since receiving this in August 2013 we have been implementing its recommendations. There are continuing issues in recruitment of middle grade doctors in EDs across Northern Ireland; however we have been successful in appointing one additional middle grade doctor. We are supporting two ED nurses to train as Advanced Nurse Practitioners. They will then be able to provide some services traditionally undertaken by middle grade doctors. We have developed a Programmed Treatment Unit (PTU) to provide treatment which would previously required patients to remain in

Continuous improvement

hospital. An Emergency Surgical Unit (EMSU) has been established to ensure the early involvement of surgeons in the management of cases presenting to ED. This has had a significant impact in reducing waiting times in ED while providing more timely surgical care. The Acute Medical Unit (AMU) has been expanded providing senior medical care more rapidly.

A programmed treatment area in ED enables ambulatory diagnostic treatment of patients who might otherwise be admitted.
We are establishing an Acute Medical Assessment facility to enable earlier intervention in medical patients presenting to ED, patients referred by their GP for possible medical admission will be assessed here rather than in ED, enhancing the service already available on the Belfast City Hospital site. We have successfully piloted an "Acute Care at Home" service which can provide care at home which previously would have needed hospital admission, and we are discussing its on-going funding with the HSCB.

When we have completed our current nursing recruitment process we will have 100 nurses in ED in the RVH and 100 in AMU. We will have 49 in ED at the Mater Hospital.

There are 10 consultants in RVH ED and five in Mater ED and we continue to have on-going recruitment for consultants. We have recently offered six ED consultant posts, four of which have been accepted. Belfast Trust's ED consultant complement is more than any other Trust in Northern Ireland, though it does not yet meet the College of Emergency Medicine's recommendation. This is a challenge for all Trusts and is not specific to Belfast Trust.

Within Emergency Care there is an established Safety Forum which links to the Regional Emergency Care Collaborative, facilitated by the Public Health Agency. Through this group, ED staff monitor their performance in relation to the management of patients with a variety of conditions, including severe sepsis. There have been significant improvements over the past year in the recognition and appropriate intervention for patients who attend the Emergency Departments with severe sepsis. This work is on-going and has been extended to include a pilot with the Northern Ireland Ambulance Service to initiate pre alert calls for this group of patients. Regular audits are carried out by ED staff against the College of Emergency Medicine clinical standards to identify areas of good practice and highlight areas for improvement.

There are monthly Morbidity and Mortality meetings held by ED senior clinical staff which enable review of all deaths and to identify any potential for associated learning.

Partnerships

Partnerships

Cancer co-ordinated community care programme

In Northern Ireland, the number of people living with and beyond cancer is increasing by 3.2% each year. This means that more people need support when receiving a cancer diagnosis, at treatment stage and beyond.

Belfast Trust working in partnership and funded by Macmillan Cancer Support has established a co-ordinated community care programme to develop a seamless pathway for cancer patients to access a menu of services and programmes in the community. Recognising that people affected by cancer have a range of needs including practical, physical, financial and emotional support, this programme is working in partnership with a range of agencies to increase access to the services required to support people to live with cancer as a long-term condition.

Access to the right information, at the right time, in the right place, is crucial and a range of community based settings provides the ideal platform for cancer information hubs. Working with the Trust Cancer Information Managers and GP Practices in West Belfast, patients are now able to access information on a range of cancer issues in their local surgeries. An email newsletter 'Cancer Links', has been developed to keep primary care staff updated on new resources and also advertise the range of cancer specific programmes available in community settings. This work will be rolled out to all GP Practices across Belfast and work has already started in other settings including libraries.

Rehabilitation is increasingly recognised as an essential component of the cancer journey. Working with allied health professionals, a community cancer rehabilitation programme has been funded and established initially for gynaecological and colorectal cancer patients. The programme is the first cancer rehabilitation programme in Northern Ireland and aims to engage people who are struggling with the after effects of cancer treatment. It is delivered by a range of professionals and cancer charities in a six-week programme. Everyone also receives a one-to-one assessment with an occupational therapist or physiotherapist to monitor outcomes and recommend future programmes to support people to self-manage their condition.

The co-ordinated community care programme is an important element of the Transforming Your Care agenda to support the increasing number of people living with and beyond cancer. Initially focusing on the North Belfast and West Belfast areas, the programme is working with a range of statutory, community and voluntary organisations to develop services to meet identified needs and this will be the next stage of the programme for West Belfast.

Partnerships

Hemsworth Court - supported housing for people with dementia

Belfast Trust in partnership with Helm Housing and Supporting People, recently opened Hemsworth Court, the first supported housing facility for people with dementia in the Shankill area Belfast.

Care and support

Belfast Trust staff deliver a 24 hour domiciliary care and support service providing specialist dementia care and support according to assessed need, enabling each tenant to live independently within their flat.

Individual support plans are developed in partnership with the tenant and their family which informs the level of personal care and support each tenant requires. The service is provided by support staff within each tenant's flat and is delivered with the tenant's permission.

Staff are trained to deliver support and care services to ensure individual tenant goals are achieved. Tenants will be encouraged and supported to remain actively involved in all choices related to their daily routine.

Family involvement

Families and carers are encouraged to continue to remain as involved in the care of their relative as they have been before they moved to Hemsworth Court.

Accommodation

Hemsworth Court provides 35 modern high quality flats to combine the very best of housing design with 24 hour support services, facilitating independent living. A range of assistive technology is available to ensure tenant safety within each flat. One and two bedroom flats are designed to accommodate a partner or carer.

All apartments are self-contained to include; ensuite, shower room, lounge/dining area, fitted kitchen with oven, hob, washing machine and fridge freezer. The tenant will furnish their own apartment according to personal choice.

Partnerships

Keeping Children Safe

Keeping Children Safe is an established project within Belfast Trust, delivering free safeguarding children training and best practice to the community and voluntary sector throughout the city and in Castlereagh. There are many partner organisations involved in Keeping Children Safe which is a huge part of its success. Training is delivered to thousands of people every year. The project now has 31 trainers from a range of organisations including the Trust social work staff, both councils (Belfast City and Castlereagh) and community organisations for example New Life Counselling, Ligoniel Improvement Association, Saol Ur Surestart. The voluntary sector is also represented for example VOYPIC (Voice of Young People in Care), Children in NI and Opportunity Youth. Volunteer Now delivers the Train the Trainers course, accredited at Open College Network level 3, and in February 2014 an event hosted by the Lord Mayor and the City Council celebrated the success of the trainers and the project.

The project's statistics:
94 separate programmes were delivered over 2013 (2 programmes every week in Belfast Trust).
1,300 participants receiving certificates but more importantly focussed on safeguarding issues in training lasting six hours or longer.
Currently **31** trainers are credited at Open College network level 3, to retain their accreditation they are quality assured every year.

Partnerships

Partnerships in mental health services

New ways of working include a regional initiative 'ImROC' (Implementing Recovery through Organisational Change) which has provided a structure for change to the mental health programme and is expected to have a positive impact on patient experience and recovery. The programme is supported over an 18 month period by ImROC UK. The background to ImROC is the 10 organisational challenges identified by the Sainsbury centre for mental health.

The three challenges chosen by the Belfast Trust mental health programme each have an established working group co chaired by a service user and a staff member. There is a 50/50 balance of service users/carers to staff in each group and include the local and regional steering groups. This reflects the format used in the Bamford working group which undertook the design of the new mental health care pathway which has subsequently influenced the work of the ImROC groups.

1. Changing day to day interactions

In keeping with the new mental health care pathway (Bamford), revision of outpatient appointments has led to the development of a 'How to get the most out of your appointment' sheet which will be sent out to each service user on their first appointment. This encourages the service user to list their concerns and bring the completed sheet to the appointment with them. Transforming Your Care encourages the development of services closer to or in the persons own home. A mental health primary care hub (Primary Care partnerships) has been piloted which supports GPs in accessing the relevant community based 'talking therapy' services for their patients within the 'stepped care model' thus preventing a high percentage of patients entering into statutory mental health services unnecessarily. This has been so successful that it is being rolled out right across Belfast Trust.

2. Transforming the workforce

The employment of staff with life experience of mental health services is said to be the biggest influencing factor to changing attitudes and behaviours of staff focusing on recovery promotion. Three 'Peer Support Worker' posts are being recruited within the recovery teams; the successful candidates will undertake specific training to their role within the first 6 months of the post. Our service user consultant and social work manager provide an annual input to social work training in partnership with Queen's University Belfast; to increase understanding of how individual practice can influence experience of service users and carers.

3. Establishing a recovery college

Establishing training courses which can be delivered and studied by service users alongside staff and carers is the main

Partnerships

aim of this challenge. All courses will be co produced and co delivered in true partnership. Two already in production are 'How to improve communication at appointments' and 'The importance of social networks' which have relevance for both staff and service users. A feasibility study is being considered for the 'Old Synagogue' (Mater site) as a possible base for the recovery college.

Shannon Clinic

The Shannon Clinic is currently working in partnership with the following agencies:

1. Action on Substances through Community Education and Related Training (ASCERT) is a regional charity providing services that impact on alcohol or drug misuse. They are one of the leading providers of substance misuse services in Northern Ireland, with more than 8,000 clients per year. ASCERT is an accredited centre for learning for Open College Network, City & Guilds, Northern Council for Further Education (NCFE).

Personal Wellbeing Programme

A high percentage of Shannon Clinic patients have a history of alcohol or drug misuse. Substance misuse and potential recovery are strongly influenced by a person's values, strengths and skills.
ASCERT provides an accredited life-skills education programme in a drug and alcohol misuse context, which aims to develop their personal and social skills and encourage them to take ownership and responsibility for their own personal well-being.
The aim of this service is to provide support to individuals who have a history of drug or alcohol misuse to prevent relapse when they are once again living in the community.
The support uses a motivational approach, helping the person plan and implement strategies that will reduce risk of relapse. It can be delivered through one to one sessions with the client over a period from pre-release to up to six months post release.

2. The **Extern Organisation** is a charity offering a variety of community based projects throughout Ireland.

Extern Works is one of those projects. It offers training and support services to individuals from a range of disadvantaged backgrounds including the homeless, ex offenders, people with mental health issues and individuals with learning difficulties.

The basic details of this voluntary placement scheme are:

- There is no cost to the placement provider. Trainees are unpaid; their daily expenses will be paid by Extern Works
- Full or part-time placements can be arranged on a short or long term basis
- Hours and days to be worked can be flexible to suit the placement provider
- Trainees may already hold the vocational training qualifications needed to work
- Ongoing support is provided to both the employer and the trainee throughout the placement by the Employability Support Officer.

Partnerships

3. We are currently developing stronger links with **NIACRO**.

Most people who offend are not sent to prison and those who are often experience multiple barriers to integration. The programmes we run help people develop a more stable lifestyle and integrate within their communities. They need support to help become more employable, be financially stable, build supportive social networks, find decent accommodation and access appropriate health services. The two projects that we are keen to develop are Jobtrack and Assisting People and Communities (APAC).

Jobtrack is a partnership between NIACRO, Probation Board for Northern Ireland (PBNI) and NIPS which works to increase the employability of people who have offended and people who have been in prison.

APAC helps people to deal with problems which may have led to difficulties with neighbours and the community.

People

People

Good Relations Strategy

Belfast Trust is the first Health & Social Care Trust in Northern Ireland to develop and launch a Good Relations Strategy in June 2013. The duty to promote good relations between people of different religious belief, racial groups and political opinions is the second of the statutory duties arising from Section 75 of the Northern Ireland Act 1998.

It has been acknowledged by the Equality Commission that public authorities had tended to focus more on the duty to provide equality of opportunity, as it was deemed less sensitive than that of the promotion of good relations in Northern Ireland. Nonetheless, the Trust recognised that the two duties are inextricably linked and that social cohesion requires equality of opportunity to be reinforced by good community relations.

As the largest public sector employer with some 22,000 staff (full-time and part-time) and the biggest Health & Social Care Trust in Northern Ireland, the Trust recognises the importance of formalising its commitment to good relations by developing a strategy in partnership with community and voluntary stakeholders.

You may view Belfast Trust Good Relations strategy by clicking on the following http://www.belfasttrust.hscni.net/pdf/Good_Relations_Strategy_for_a_Healthy_Future.pdf

Employer for Childcare Best Practice Employer

Maintaining its accreditation as a Best Practice Employer from Employers for Childcare the sixth summer scheme has been successfully provided with 331 children and 214 families being accommodated. A full evaluation of the scheme was undertaken, confirming that 90% of parents rated the scheme as either excellent or very good, 90% of respondents said that they were able to use annual leave for holidays rather than childcare and 100% said that they were able to work their usual hours. 92% of parents said that the summer scheme ensured that they did not have to take any unpaid leave. Parents were asked if providing a summer scheme enabled them to balance their work and family more effectively to which 98% strongly agreed or agreed and for 2% there was no difference.

"Once again my son really enjoyed his five weeks in summer scheme and he is already planning for next year. I would like to thank you and all your staff who co-ordinate the

People

summer scheme. I can't begin to imagine the amount of planning that goes into it and I don't know how you manage to get such a high calibre of staff every summer"

"Once again another fantastic summer! It's all down to you and your team, thank you. Without you and the team the boys wouldn't have been so happy during the summer. The work you do is very much appreciated. Keep up the amazing job and I will be camping out next year"

"As a new employee of the Trust the ability to access such a fabulous service was a pleasant surprise. My daughter absolutely loved the scheme and all the staff working there were brilliant"

In addition Employers for Childcare Vouchers provides a beneficial method of paying for registered childcare for employees. There are currently 770 staff participating in the Scheme.

Work life balance flexible working policies

Belfast Trust is committed to promoting equality and to attracting and retaining highly skilled and experienced staff. The Trust provides a range of eight work life balance policies to enable staff to balance both home and work commitments and improve their working lives. Last year there were 857 applications received with a 99.5% approval rate.

Regional HSC staff survey

Following the regional Staff Survey initiative a detailed Supplementary Analysis Report has been produced which benchmarks our progress since Belfast Trust Survey in 2008 and the Regional Survey in 2009 and highlights the key areas for action. The survey report findings have been presented at Trust Board, Trust Joint Negotiating and Consultative Forum, and to Directorates. The Trust's Health and Well Being Group is overseeing the implementation of the action plan. This is a multi-disciplinary group with leads from all Directorates in the Trust and Trade Union representation.

The findings have been featured on the Trust intranet and disseminated to staff via the team brief system. In February and March 2014, staff survey engagement roadshows were

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held across five Trust sites. The roadshows highlighted key survey findings, the actions that have been taken to address the findings and provided staff with an opportunity to discuss the findings and influence the decision making process . Staff feedback will be considered by the Health and Well Being Group and incorporated into action plans for 2014/15.

The roadshow presentation is also featured on the intranet and will be communicated to staff via Health and Well Being Group members and Human Resources.

Health and well being

The Trust has successfully implemented its health and well being action plan. This incorporates a collaborative approach to addressing both stress and employee wellness. In addition to specific stress management tools and interventions, the Trust initiated a number of initiatives under Occupational Health, Health Improvement, Here4U and Improving Working Lives. Three Health Fairs have taken place in the Mater Hospital, Musgrave Park Hospital and Belfast City Hospital attended by around 350 staff. The emphasis was on health and well being and the key message was about the importance to take care and look after your health.

Employment Equality and Diversity Plan

Belfast Trust has implemented its second Employment Equality and Diversity Plan (2011 -14) in partnership with Trade Union representatives and in accordance with the Equality Commission guidelines. The Plan provides a co-ordinated framework over the three year period encompassing legislative, policy and best practice initiatives for the Employment Equality Team. In particular the Plan takes account of the issues highlighted through the Trust's Inequalities Audit conducted in December 2010, Staff Survey Action Plan and Disability Action Plan.

A progress report against the 10 objectives was presented to the Trust's Workforce Governance Policy sub-Committee highlighting achievements to date. The Plan is monitored on a six monthly basis by the Trust's Workforce Governance Policy sub-committee and via the accountability review process. Progress is reported on an on-going basis against all the objectives and communicated throughout the Trust via a number of mechanisms including the intranet, presentations and training programmes.

A presentation on positive action in employment equality has been made at

People

the Chief Executive's briefing highlighting achievements to the Trust's senior management team and disseminated throughout the Trust via the team brief system. Work is now underway to develop the Trust's third plan covering the period 2014-17.

Resources

Resources

Financial resources

Size and scale

Belfast Trust had an operating expenditure budget of £1.2 billion in 2013/14 and is the second largest healthcare Trust of its kind in the UK in budgetary terms. The Trust employs around 17,500 (whole time equivalent) staff, and manages an estate worth over £1 billion.

Financial environment

2013/14 has been a particularly challenging year financially. As in the previous few years, the Trust has had to meet very significant savings targets by increasing productivity and reforming service delivery.

Most of the Trust's savings plans were achieved although staff productivity savings were partially offset by cost increases associated with a growth in unscheduled care demand and staff cover requirements brought about by increased maternity leave, particularly amongst medical staff.

In addition to a reducing income base as a result of savings targets, the Trust was also required to meet a range of cost pressures, including for example the introduction and expansion of new drug and therapy treatments, increased energy costs and costs relating to advances in clinical and technological techniques.

Despite the enormous financial difficulties, the Trust achieved financial balance in 2013/14. However, this outcome was attributable in part to a significant amount of one-off funding being made available in 2013/14.

Financial targets

Whilst operating within this very challenging financial environment, the Trust has continued to improve the safety and responsiveness of services for its patients and clients and was still able to achieve all of its statutory financial targets which are outlined below:

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

The above achievements have been delivered through a combination of sound financial management, the concerted efforts of our staff and the continued implementation of the Trust's MORE (Maximising Outcomes, Resources and Efficiencies) programme.

Financial governance

The Trust has continued to maintain sound and robust systems of internal control which are designed to safeguard public funds and assets. The same high degree of security is maintained over patients' and residents' monies, and charitable trust funds, administered by the Trust. Our internal control framework relies on a combination of robust internal governance structures, policies and procedures, control checks and balances, self-assessments and independent reviews. The Chief Executive's assurances in respect of this area are set out in the Governance Statement of the annual accounts for 2013/14.

Resources

Off-payroll engagements

The Trust had the following Off-Payroll engagements in excess of £58,200 per annum in place as at 31 March 2014.

	Number of Staff
Off Payroll staff as at 1 April 2013	8
New engagements during the year	0
Number of engagements transferred to departments payroll	0
Number of engagements that have come to an end during the year	0
Off Payroll staff as at 31 March 2014	8

MORE – Maximising Outcomes, Resources and Efficiencies

The Trust's MORE programme was established in 2007/08 to ensure continued delivery of safe and responsive services, against a backdrop of increasing demand, rising cost pressures and efficiency savings targets.

The programme's focus is on securing efficiencies through enhancing productivity, changing the way we deliver services, modernising and driving improvements in health and social care, eliminating waste and maximising value for money. The MORE programme links with the regional Quality Improvement & Cash Releasing (QICR) programme which is an integral part of the Transforming Your Care (TYC) programme.

The focus of the MORE programme is essentially about ensuring the right care is delivered by the right person, doing the right thing, in the right place.

The programme has been successful in delivering around £165 million of efficiency savings over the last seven years.

One area in which the Trust has made significant savings in recent years is management costs. Whilst costs rose slightly this year, management costs still represent a very moderate proportion of the Trust's total income (3.15%). This compares with 3.1%, 3.6% and 3.3% in the previous three years.

The nature and scale of changes which the health and social care sector will face over the next few years are significant and 2014/15 is expected to be the most challenging to date from a financial perspective. As always, the Trust will endeavour to ensure that the required changes are effectively managed through the continued successful operation of the MORE programme, under the auspices of the regional system-wide QICR approach and TYC agenda.

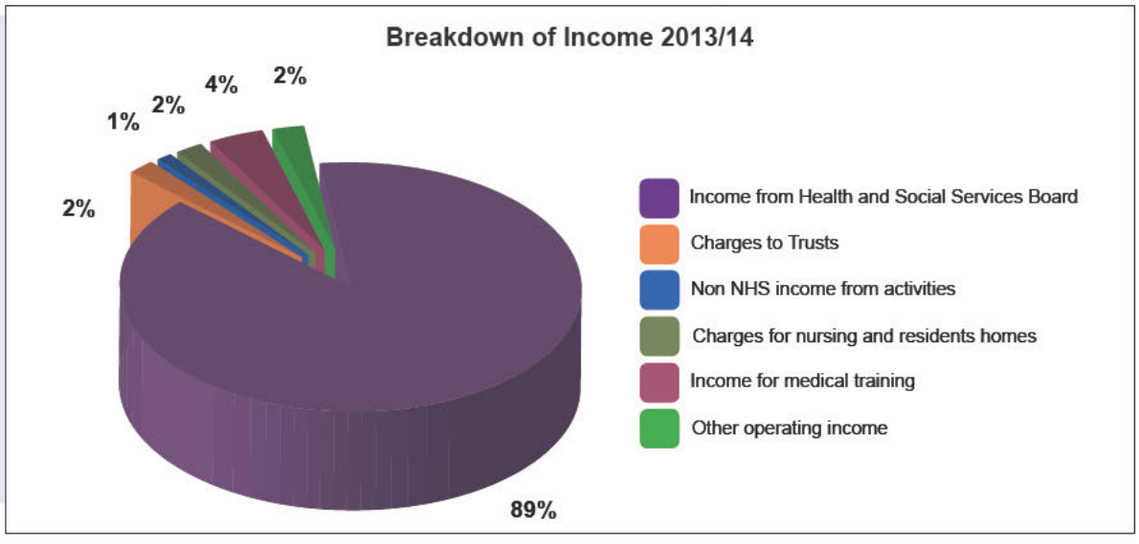
Resources

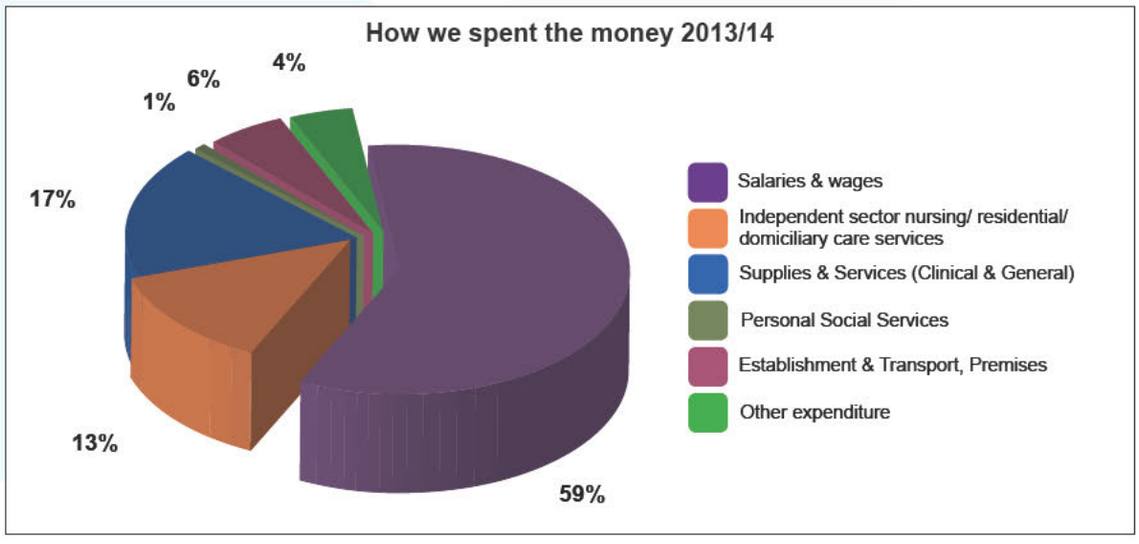
Income and expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2013/14.

The majority of funding, almost 90%, comes from the Department of Health, Social Services and Public Safety, through the Health and Social Care Board and the Public Health Authority. The Trust also receives funding for medical education and commercial research, from private patients and from clients in residential and nursing homes. The chart below shows the breakdown of the different sources of income.

The money which the Trust receives is used





Resources

to deliver health and social care services for the population of Belfast and a range of regional services such as cardiac surgery and neurosurgery for the population of Northern Ireland.

The second chart shows how the Trust spent this money in 2013/14. The largest cost incurred by the Trust is staff salaries, representing approximately 59% of total expenditure. Within this pay total the Trust spent £167 million on doctors and dentists, £240 million on nurses and midwives and £60 million on social work/social care staff and £22 million on domiciliary/homecare staff. Significant non-pay costs include 17% for clinical and general supplies, such as drugs and medical equipment and 13% for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf. The chart below shows the breakdown of expenditure into its key components.

Investing in staff

The Trust spends around £734 million on staff salaries, employing around 22,000 (full-time and part-time) staff across a diverse range of professional groups. The Trust endeavours to ensure that staff are effectively deployed to improve the safety and responsiveness of our services. In addition to a number of Human Resource employee related schemes, the Trust also provides taxable benefits to staff through a number of salary sacrifice schemes, as follows:

- Childcare Vouchers
- Cycle to Work Scheme
- Translink Tax Smart Scheme
- Medic Care Staff Benefit Scheme
- Banking Employee Benefits Scheme.

In addition to providing direct financial benefits for staff through reduced taxation, these schemes aim to promote general overarching benefits in terms of enhancing the general health and well-being of staff.

Investing in facilities

Belfast Trust has an asset base of £1,075m. The Trust maintains and develops the infrastructure associated with this investment to ensure that the facilities continue to support the delivery of patient and client care.

In 2013/14 the capital funding allocation (CRL) for the Trust was £55.9m. This included £8.9m received from the European Regional Development Fund (ERDF) which was spent on equipment for Research & Development, telecoms infrastructure, Carbon Reduction and Efficiency schemes all of which complied with the ERDF's objectives. Of the total CRL allocation; £41.4m was spent on major, specific, capital projects and £14.5m on various minor capital projects.

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Expenditure on Larger Schemes included:

Capital Scheme	Expenditure 2013/14 £m	Total Project Value £m
RGH Phase 2B	0.7	151.7
Maternity New Build	4.4	46.2
Old See House (Community Mental Health Facility)	3.4	8.6
Acute Mental Health In Patient Unit	1.4	32.2
Community Information System	0.9	4.9
ERDF	8.9	8.9
Decontamination Schemes	3.3	3.3
Maintaining Existing Services	3.9	3.9

The £14.5m of minor capital projects consisted of a range of minor works, equipment and ICT projects.

Both the Acute Mental Health In-Patient Unit and the New Maternity Hospital have progressed to the enabling works stage. Old See House was handed over to the Trust in March 2014. The Community Information System continues to be rolled out across services within the Trust and handover of Phase 2B is scheduled to take place during 2014.

Work on the purchase and installation of an MRI scanner for the Royal Belfast Hospital for Sick Children has commenced and this project, which is being partly funded by the Helping Hands Charity, will complete in spring 2015.

Research and development

Research to improve the care and management of patients is a key component of the Trust's overall activity and extends right across the full health and social care spectrum. Researchers within the Trust work closely with colleagues in partner organisations, including local universities, other Trusts, major charities and local and international companies to design and complete research studies. The relationship with Queen's University Belfast is particularly important, and responsibility for oversight of many studies is shared by both organisations. Patients and clients of the Trust play an important role in suggesting research ideas and work closely with researchers in many cases to ensure that studies are completed effectively.

Belfast Trust hosts a number of important elements of the regional Northern Ireland research structure, including the Northern Ireland Clinical Research Network, the Northern Ireland Clinical Research Facility, a Clinical Trials Unit and the Northern Ireland Cancer Trials Network. These provide expertise and research leadership for all of Northern Ireland. Funding for research within the Trust comes from a variety of sources, including Government, the EU, Research Councils, Charities and commercial companies.

The Trust research office has oversight of research taking place within the Trust and

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ensures that it is conducted in line with proper ethical standards and all relevant regulations. Almost one thousand research projects take place in the Trust at any time, with up to two hundred new research projects commencing each year. These range from small studies designed to better understand aspects of patient experience through to large national and international clinical trials of new drugs or cutting edge technology.

Over the last year there have been many examples of important findings from research studies carried out in the Trust which have increased knowledge or improved the care of patients and clients. For instance a study sponsored by Belfast Trust and involving hospitals throughout the UK showed that it would be possible to use a new drug treatment to prevent deterioration of vision in people with macular degeneration, with the potential to save the NHS many millions of pounds each year in treatment costs. Trust researchers also published several studies demonstrating the potential of increased fruit and vegetable intake in the diet to improve different aspects of health, particularly reducing the risk of heart disease. Research takes place in almost every area of the Trust as part of our ongoing mission to improve patient management and outcomes.

Donations and fundraising

Charitable donations help us to improve the quality of care we provide to our patients and clients across the Trust.

During 2013/14 and in line with the previous financial year the Trust received donations and legacies totalling just over £1.6 million, this income is received mainly from former patients, clients and their relatives in recognition of the Trust's work. Individual donors are too numerous to mention, but examples of improvements we have made as a result of donations and legacies received during 2013/14 include:

- The production of a DVD for patients to help prepare them for the experience of coming into hospital for major surgery it giving each patient a visual presentation of their surgical journey through the hospital
- Breast Surgery Imaging equipment was procured to assist during procedures to ensure accuracy of breast tissue being removed around an abnormality
- A selection of additional furniture items for patients comforts including easy chairs have been purchased for many of the wards
- Weekly visits by Clown Doctors to the children's wards were they interact with the children and assist them with any anxieties and fears they may have; the clown doctors also involve the children in rehabilitation activities
- Provision of bespoke garden furniture designed with the needs of clients in mind, to enhance their experience of using the gardens
- A Retinal Imaging system was purchased for use with paediatric patients. This is a non-invasive diagnostic technique used

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to generate cross sectional images of the retina

- An anti-gravity treadmill was purchased for use by the physiotherapy department to help with mobilising patients following lower limb fractures, poly traumas, and bariatric patients. Patients using this equipment have been able to avail of earlier discharge
- Beechall Well Being Centre was refurbished for the provision of a purpose built children's play / waiting area, with resources and counselling facilities for profoundly deaf children
- A residential activity weekend took place allowing physically disabled children to enjoy outdoor supervised activities in a local forest park, along with qualified staff in attendance.

If you would like to make a donation to the Trust to help us continue to enhance the experiences of patients and clients in our care, please contact:
The Charitable Funds Section,
4th Floor, Glendinning House,
6 Murray Street,
Belfast BT1 6DP
Tel: 028 9504 5393
E-mail: charitabletrustfunds@belfasttrust.hscni.net

BSTP: Business Services Transformation Programme

This year has seen significant changes for the Trust in how many of our core business functions are delivered as a result of The Business Services Transformation Project (BSTP) which is a project being implemented across HSC in Northern Ireland . The Finance, Procurement and Logistics (FPL) system was implemented in Belfast HSC Trust in November 2012 and the Human Resources, Payroll, Travel and Subsistence (HRPTS) system was implemented in October 2013.

The FPL system is now well embedded in the Trust and has now been rolled out to all HSC organisations across Northern Ireland. There is still much potential to be realised from the system and the Trust is continuing to work with the central BSTP Team and the contractor to achieve these.

The implementation of HRPTS has been successful and we continue to embed new processes and overcome challenges principally in the area of payroll processing. A root cause analysis paper has been developed regionally which identifies and addresses operational and strategic payroll issues and the Trust will work closely with the central BSTP Team and the contractor to ensure these are resolved. Employee and Manager Self Service functionality allows staff and managers to electronically perform a number of tasks which were previously paper based. It gives employees immediate access to their personal information and has opportunity for improved efficiency. This aspect of the system has been deployed to almost 5,000 staff already and, subject to ICT requirements being addressed, a plan is in place to deploy this functionality to all staff by January 2015.

Resources

The final element of BSTP which has had a momentous impact for the Trust this year is the Transition of some Finance functions to a Shared Service environment provided by the Business Services Organisation (BSO). The functions of Accounts Payable and Accounts Receivable were transferred to BSO Shared Services in February 2014 and the Payroll function has transferred in May 2014. A revised timing of implementation of the E-Recruitment module within HRPTS has meant that the timeline for transition of the Recruitment function to BSO Shared Services has been modified and we are due to transfer the service in January 2015. We have already strong links established with BSO Shared Services and look forward to working closely with them to ensure that the services provided are as efficient and effective as we need them to be.

Sustainability report

Transport

Belfast Trust operates a fleet of over 200 vehicles to transport large numbers of clients and patients to where they will receive treatment, as well as moving the huge volume of freight that is needed in the day to day operation of our service. The Trust is very conscious of the environmental impact of these transport activities, and during recent years has achieved reductions in the overall emissions from vehicles, by minimising the number and distance of journeys made. As part of an ongoing initiative to drive down our environmental impact we have started to replace our fleet with zero emission vehicles and now have nine electric vans transporting pharmacy, post and specimens, reducing our fleet emissions by 45kg/Co2 per year.

We actively promote incentives to encourage as many staff as possible to consider alternatives to using the car and to date there are now over 3,000 staff taking advantage of our special packages for using public transport, cycling and car sharing all of which reduces the number of single car journeys

Waste

It is no surprise that an organisation the size of Belfast Trust generates a significant amount of waste ranging from general domestic type waste to specialised surgical waste products associated with our hospital sites. These different products require a range of waste solutions some of which are complex in nature. Our current focus is on initiatives for recovering and recycling non-infectious waste and we can now report that less than 4% of our non-infectious waste goes to landfill.

Energy

We have a continued commitment to renewable energy and now procure 99% of electricity used in our hospitals and facilities from renewable sources. This includes solar panels the equivalent of six tennis courts at the Royal and Musgrave Park Hospitals to generate renewable electricity. While much of our estate, like the Royal and our Health and Wellbeing Centres are modern and have a high environmental specification, the same cannot be said for some of our older buildings. We have a phased upgrade of insulation in our older facilities to ensure that heat provided in the building does not escape. Approximately 30% of the heat in buildings can be lost through the roof.

In the last year we have installed six new wood pellet boilers, bringing our total throughout the Trust to nine. These will use around 500 tonnes of wood pellets a year and reduce further our reliance on oil and gas.

Combined heat and power equipment is generating electricity and using waste heat for hot water and heating at three of our Health and Wellbeing Centres, reducing our carbon emissions by more than 20%.

Remuneration report

Remuneration report

Scope of the report

The remuneration Report summarises the remuneration policy of Belfast Trust and particularly its application in connection with senior managers. The report also describes how the Trust applied the principles of good corporate governance in relation to senior managers' remuneration in accordance with HSS (SM) 3/2001 issued by the DHSSPS.

Remuneration committee

The Board of the Trust, as set out in its Standing Orders and Standing Financial Instructions, has delegated certain functions to the Remunerations Committee including the provision of advice and guidance to the Board on matters of salary and contractual terms for the Chief Executive and Directors of the Trust, guided by DHSPS policy. The membership of this committee changed on 20th January, 2012. Previously all non-Executives Directors were members of the group, however this was amended to the following:

Professor Eileen Evason – Acting Chair Person
Mr Les Drew – Non-Executive Director
Dr Val McGarrell – Non-Executive Director

Remuneration Policy

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

Performance of Senior Executives is assessed during a performance management system which comprises of individual appraisal and review. Their performance is then considered by the remuneration committee and judgements are made as to their banding in line with the departmental contract against the achievement of regional organisation and personal objectives. The relevant importance of the appropriate proportions of remuneration is set by the DHSSPS under the performance management arrangements for senior executives. The recommendations of the remuneration committee go to the full Board for formal approval.

Service contracts

All Senior Executives, except the Trust Medical Director, in the year 2013/14 were employed on the DHSSPS Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed prior December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008.

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

Notice period

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

Remuneration report

Retirement age

The Trust does not operate a general retirement age for its staff including Senior Executives. However, the Trust reserves the right to require an individual or group of employees to retire at a particular age where this can be objectively justified.

Retirement benefit costs

The Trust participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Department Resource Account for the DHSSPS.

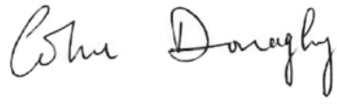
The cost of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was completed in 2014 and will be used in the 2013/14 accounts.

Premature retirement costs

Section 16 of the Agenda for change Terms and Conditions Handbook sets out the arrangements for early retirement on the grounds of redundancy and in the interest of efficiency of the service.

Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook staff made redundant who are members of the HPSS Pension Scheme, have at least two years' continuous service and two years' qualifying membership and have reached the minimum pension age currently 50 years can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months' pay. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment, however if the redundancy payment is not sufficient to meet the early payment of pension cost the employer is required to meet the additional cost.



Colm Donaghy
Chief Executive
Belfast Health and Social Care Trust

Remuneration report

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:

	2013-14				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s	Salary £000s
Non-Executive Members					
Non-Executive Members					
P McNaney (appointed 3 March 2014) (1)	0-5	N/A	N/A	0-5	N/A
E Evason (acting Chair 1 January 2013 - 2 March 2014)	30-35	N/A	N/A	30-35	10-15
L Drew	5-10	N/A	N/A	5-10	5-10
C Jenkins	5-10	N/A	N/A	5-10	5-10
V McGarrell	5-10	N/A	N/A	5-10	5-10
T Hartley	5-10	N/A	N/A	5-10	5-10
J O'Kane	5-10	N/A	N/A	5-10	5-10
MJ Allen (resigned 28 February 2014)	5-10	N/A	N/A	5-10	5-10
Executive Members					
C Donaghy	145-150	N/A	24,000	170-175	145-150
A Stevens	180-185	N/A	12,000	190-195	175-180
M Dillon	110-115	N/A	18,000	125-130	110-115
M Mallon	100-105	N/A	39,000	140-145	100-105
P Donnelly (retired 31 January 2014) (2)	80-85	N/A	N/A	80-85	95-100
J Welsh	80-85	2,600	20,000	105-110	80-85
B Creaney	70-75	N/A	12,000	85-90	70-75
C McNicholl	90-95	N/A	49,000	135-140	90-95
B Barry	90-95	N/A	(8,000)	80-85	85-90
J Devlin (appointed 4 March 2013)	70-75	N/A	15,000	85-90	5-10
C Worthington (appointed 1 September 2012)	85-90	N/A	81,000	165-170	45-50

(1) Mr P McNaney appointed as Chair of Belfast HSC on 3 March 2014 - estimated full year equivalent salary £30-35k

(2) Mrs P Donnelly retired on 31 January 2014 - estimated full year equivalent salary £95-100k

The Benefits in Kind listed above relate to Leased Cars.

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.
The midpoint of the remuneration band of the highest paid director in the Belfast HSCT in financial year 2013-14 was £182,500 (2012-13, £177,500). This was 6.54 times (2012-13, 6.38) the median remuneration of the workforce, which was £27,901 (2012-13, £27,810). Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.
The change in the ratio from 6.38 in 2012-13 to 6.54 in 2013-14 arises due to the fact that the highest paid director in 2013-14 has a slightly higher increase in costs in comparison with most staff receiving either no pay increase or only a very small increase.

The employees that receive remuneration above the highest paid director would fall into the category of medical staff whose earnings would have additional allowances for their specialised roles and whose gross earnings can vary from year to year.

The median calculation is based on 20,063 employees in 2013-14 and on 19,627 employees in 2012-13. Staff with no Gross Pay were deleted from these totals. Staff whose Whole Time Equivalents were less than full time where made up to Full Time Equivalents. Although it was not feasible to extract cumulative Gross Pays the Weekly and Monthly Gross Pays were Annualised in both years and a consistent approach was kept in both years. Staff with Whole Time Equivalents that skewed the totals were also removed ie those who worked sessions or those less than 0.1

Remuneration report

Senior Employees' Remuneration (Cont'd)

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

2012-13			2013-14				
Benefits in kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s	Real increase in pension and related lump sum at age 60 £000s	Total accrued pension at age 60 and related lump sum £000s	CETV at 31/03/13 £000s	CETV at 31/03/13 £000s	Real increase in CETV £000s
					*	*	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	10-15	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
1,100	(24,000)	120-125	7.5-10	250-255	1,248	1,348	41
N/A	(9,000)	155-160	5-7.5	260-265	1,344	1,444	33
N/A	(20,000)	85-90	5-7.5	155-160	746	812	29
N/A	32,000	130-135	7.5-10	200-205	993	1,092	49
N/A	(26,000)	65-70	N/A	N/A	N/A	N/A	N/A
1,900	12,000	95-100	5-7.5	70-75	255	288	21
N/A	N/A	70-75	2.5-5	90-95	369	402	16
N/A	40,000	125-130	10-12.5	155-160	680	765	51
N/A	1,000	90-95	0-2.5	150-155	793	835	3
N/A	N/A	5-10	0-2.5	15-20	86	101	0
N/A	(72,000)	0-5	15-17.5	150-155	739	869	93

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

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

* 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.

Please note that the salary bandings for each board member within the remuneration table are reflective of applicable salary increases following the Senior Executive pay award payable from 1 April 2013. Departmental approval in respect of this was not granted until14 May 2014 and as such the CETV Values noted above have been calculated using pre adjustment salary figures.

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

Accounts

Accounts

BELFAST HEALTH AND SOCIAL CARE TRUST
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

FOREWORD

These accounts for the year ended 31 March 2014 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

STATEMENT OF ACCOUNTING OFFICERS RESPONSIBILITIES

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health, Social Services and Public Safety has directed the Belfast Health and Social Care 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 Belfast Health and Social Care Trust, of its income and expenditure, changes in taxpayers equity and cash flows for the financial year.

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

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

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Mr Colm Donaghy of the Belfast Health and Social Care Trust as the Accounting Officer for the Belfast Health and Social Care Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Belfast Health and Social Care Trust assets as set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.

Accounts

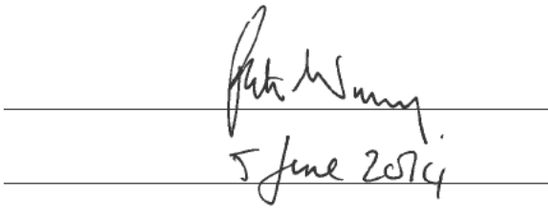
BELFAST HEALTH AND SOCIAL CARE TRUST
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014
CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND CHIEF EXECUTIVE

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 89 to 132) which I am required to prepare on behalf of the Belfast Health and Social Care Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Trust and with the accounting standards and policies for HSC bodies approved by the DHSSPS.

Director of Finance

Date

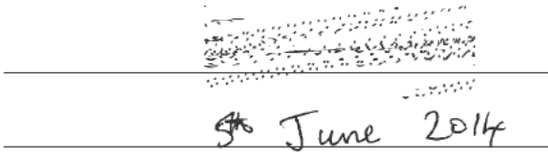
I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 89 to 132) as prepared in accordance with the above requirements have been submitted to and duly approved by the Trust Board.



Chairman

5 June 2014

Date



Chief Executive

5th June 2014

Date

Governance statement

Introduction/Scope of Responsibility

The Board of the Belfast Health and Social Care (HSC) Trust 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 policies, aims and objectives, while safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety (DHSSPS).

Specifically, the Trust has the following key relationships through which it must demonstrate a required level of accountability:

- With HSC Board commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the HSC Board (which includes the Public Health Authority (PHA) for appropriate areas). For example regular meetings are held with Local Commissioning Group (LCG) representatives to discuss local services and a Specialist Services Liaison Group (with representatives from the Trust, HSC Board and PHA) meets to review issues associated with regional services. A range of other engagement processes are in place ie. Transforming Your Care (TYC) Collaboration Board, to address specific areas of service with HSC Board and other appropriate agencies
- With colleague agencies in the HSC, through close and positive working arrangements
- With local communities, through holding public board meetings, and publishing an annual report and accounts
- With patients, through the management of standards of patient care and
- With the DHSSPS, through the performance of functions and meeting statutory financial duties. These are monitored through formal reporting mechanisms and Accountability Review meetings which are held twice yearly and relevant Trust senior staff are in attendance.

Compliance with Corporate Governance Best Practice

The Trust applies the principles of good practice in Corporate Governance and continues to strengthen its governance arrangements. The Trust does this by undertaking continuous assessment of its compliance with Corporate Governance best practice for example by complying with relevant controls assurance standards, completing an annual ALB Board Governance self-assessment and action plan. The Trust's self-assessment for 2013/14 was presented to Trust Board for discussion and approval. The self-assessment covered a number of areas including Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. The self-assessment identified a number of issues which included; appointment terms of Non-Executive Directors not staggered due to RPA process, CIPFA Board Assessment/Review 2011/12 did not survey the views of key stakeholders and adverse publicity in relation to service delivery within the past 12 months.

Governance statement

The Trust has also sought independent verification of best practice and CIPFA carried out a Strengthening Governance in Belfast Trust Review during 2012/13. The Trust is implementing an Action Plan to address the recommendations contained in the report. In addition the Trust receives assurance from external and internal auditors through the Report to those Charged with Governance and Internal Audit Reports.

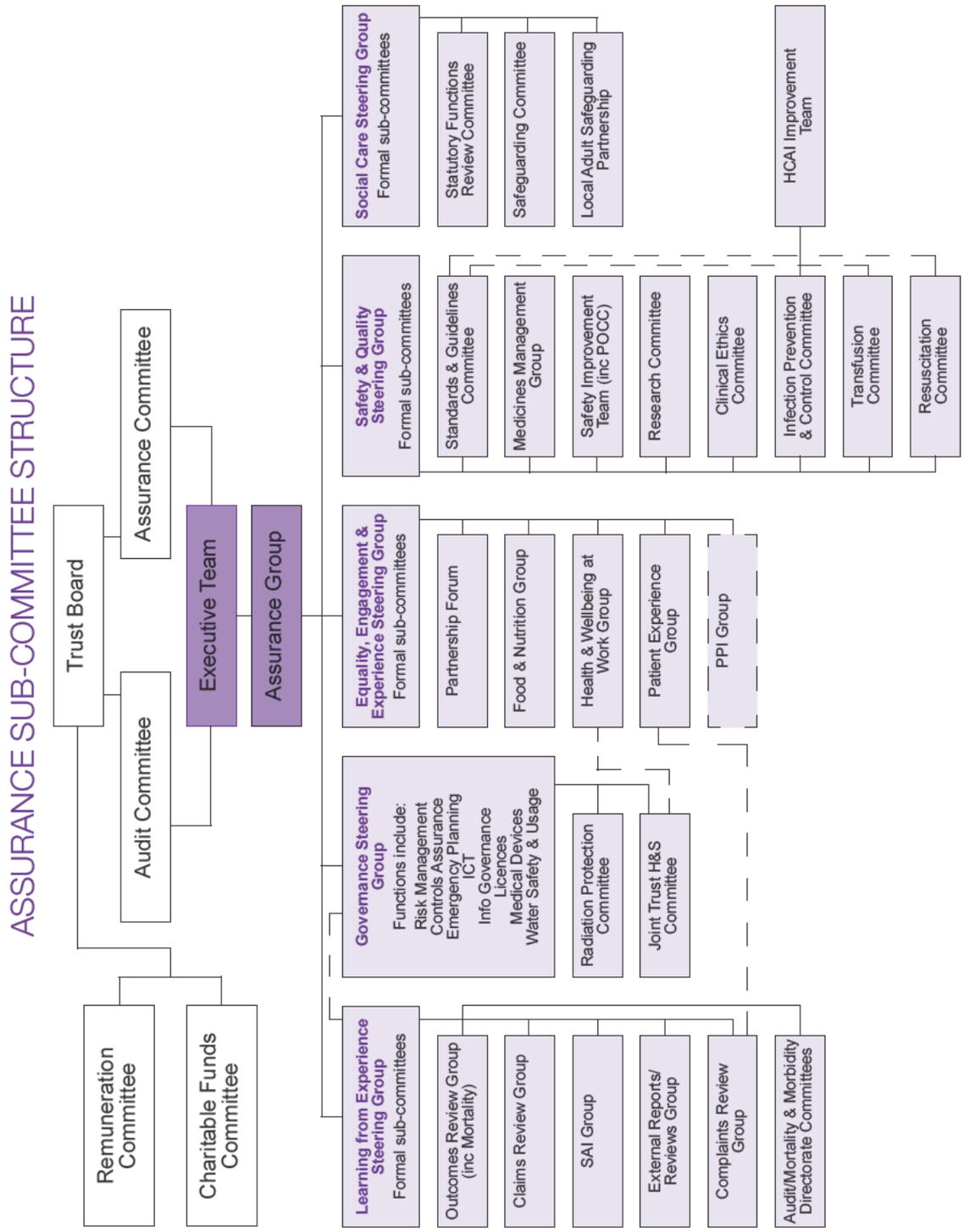
Governance Framework

The Board of the Trust 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
- Standing Orders and Standing Financial Instructions
- An Audit Committee
- An Assurance Committee
- A Remuneration Committee
- A Governance Steering Group
- A Safety & Quality Steering Group
- A Learning from Experience Steering Group
- A Social Care Steering Group
- An Equality, Engagement & Experience Steering Group incorporating a
- Complaints Review Group
- A Charitable Trust Fund Advisory Committee.

Governance statement

The following diagram demonstrates the Trust's assurance framework structure:



Governance statement

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. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held eight public Trust Board meetings and three Trust Board workshops during 2013/14. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

Performance is managed through a number of local, directorate and Trust wide performance and accountability structures where underperformance is identified and corrective action discussed. This year the Trust introduced a series of Directorate scorecards and quarterly Chief Executive led performance meetings for all Directorates to provide further rigour to the performance management process.

At Trust Board meetings, the Board are made aware of performance across all thirty two of the Ministerial Targets through the Trust Performance Report. In 2013/14 the Trust was working to deliver the 32 Ministerial Performance Targets as per the commissioning directions. The Trust did not fully deliver on eleven of the reported performance targets within the following areas:

- Fractures
- Cancer
- ED waiting times (4 hour and 12 hour targets)
- Outpatient Access Waiting Times (80% <9 weeks waiting / 15 week maximum waiting time)
- Diagnostic Waiting Times
- Inpatient and Daycase Access Maximum Waiting Times (26 weeks)
- Telehealth and Telecare
- Psychological Therapies Waiting Time.

The reasons for underperformance are different in each of the areas but the common thread includes increased demand, over and above expectations. Specific issues include:

- Fractures – a considerable growth in demand which meant that the fracture performance fell below the 95% standard in October and November 2014.
- Cancer – a continued delay in transfers of patients from other Trusts so that the target to ensure that 95% of patients urgently referred with a suspected cancer, begin their first definitive treatment within 62 days, was not achieved.
- ED waiting times – a 10% growth in unscheduled admissions, within a system of more complex patients, had a considerable impact on 4 and 12 hour performance.
- Over delivery of review appointment activity in outpatients which resulted in a lack of capacity for new appointment activity resulting in underperformance against core new activity targets.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year. The Audit Committee completes the National Audit Office Audit Committee self-assessment

Governance statement

checklist on an annual basis to assess its effectiveness. The results are submitted to the DHSSPS and an action plan is drawn up for any areas that require improvement. No performance related issues were identified as part of this review. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control. In addition, the controls assurance standards and the annual self-assessment against the standards provide an important assurance to the Assurance Committee.

The Assurance Committee met on four occasions during the year and is comprised of Non-Executive Directors only. The Head of Internal Audit is also in attendance and reports directly on any risk or governance related Internal Audit reports. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors.

The Board of Directors' review mortality data as part of the performance report and are appraised of performance against quality indicators, as set out in the Trust's Safety and Quality Improvement Plan. These indicators include HCAI, crash calls, patient falls, pressure ulcers where improvement in outcomes has been recorded.

Attendance records of key committees and the Trust Board have been reviewed and the Trust routinely meets its requirements for a full quorum.

Business planning

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

The Trust's Corporate Plan sets out the vision and purpose, core values and long term objectives that will shape the strategic direction and priorities for the Trust over the next 3 – 5 years. The Trust has five long term corporate objectives. These are:

- To provide safe, high quality and effective care
- To modernise and reform our services
- To improve health and wellbeing through engagement with our users, communities and partners
- To show leadership and excellence through organisational and workforce development
- To make the best use of resources to improve performance and productivity.

The Corporate Plan and the Trust Delivery Plan set out annual targets to progressively deliver these corporate objectives.
The Trust Delivery Plan is developed annually as a response to the Department's performance indicators and the Commissioning Plans of the Health and Social Care Board as set out in its Annual Commissioning Plan. While the Corporate Plan incorporates these Departmental/ commissioner targets, it takes a wider view of

Governance statement

the organisational responsibilities of the Trust, setting a range of local targets under each corporate objective. The Corporate Objectives and associated annual targets (regional and local) are cascaded throughout the Trust by:

- Directorate Annual Performance Plans
- Service/Team annual plans
- Individual objectives.

This process forms an integral part of the Trust's Performance Management and Assurance Framework. Review and monitoring of progress against priorities and objectives (linked to DHSSPS/HSC Board priorities, the Trust Business/Management Plan (including the Trust Delivery Plan)) is carried out through:

- Trust Board Performance reports (monthly related to key performance indicators), to provide assurance at Board level
- Regular accountability/review meetings with Directorates to monitor progress against organisational and Directorate key priorities
- Individual Personal Contribution Plans and Learning and Development Plans objectives to ensure learning and development supports the delivery of Directorate and organisational objectives.

Risk management

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

- Identify and prioritise the risks to the achievement of organisational policies, aims and objectives
- Evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Trust is committed to providing high quality patient and client services in an environment that is both safe and secure. The Trust Board has approved an Assurance Framework and a Risk Management Strategy and has established an Assurance Committee whose membership includes all Non-Executive Directors. This Committee reports directly to the Trust Board. The Assurance Framework outlines the Chief Executive's overall responsibility and accountability for risk management. The Framework also sets out a system of delegation of responsibility at Trust Board, Executive Team and Directorate levels. While ensuring local ownership in managing and controlling all elements of risk to which the Trust may have been exposed, there is a clear line of accountability through to Trust Board.

The Risk Management Strategy was revised in June 2013 to incorporate the newly agreed Regional Risk Matrix. The new matrix is included within all relevant training programs. Risk management is at the core of the Trust's performance and assurance arrangements and the Assurance Committee, chaired by the Trust's Chairman, provides Board level oversight in this key area. This Committee, along with the Audit Committee, has scrutinised the effectiveness of the Risk Management Strategy.

Governance statement

The Trust acknowledges that it is impossible to eliminate all risks and that systems of control should not be so rigid that they stifle innovation and imaginative use of limited resources. Inevitably the Trust may have to set priorities for the management of risk. There is a need to balance potentially high financial costs of risk elimination against the severity and likelihood of potential harm. The Trust will balance the acceptability of any risk against the potential advantages of new and innovative methods of service. The Trust recognises that risks to its objectives may be shared with or principally owned by other individuals or organisations. The Trust involves its service users, public representatives, contractors and other external stakeholders in the implementation of the Risk Management Strategy.

Risk management is integral to the training for all staff as relevant to their grade and situation, both at induction and in service. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled. Actions taken to reduce risk have been regularly monitored and reported with trends being analysed at Directorate, Corporate and Board levels.

Dissemination of good practice has been facilitated by a range of mechanisms including systems for the implementation and monitoring of authorative guidance, clinical supervision and reflective practice, performance management, continuing professional development, management of adverse events and complaints, multiprofessional audit and the application of evidence based practice. The Trust seeks to ensure that its medical workforce is equipped to provide the best health care that can be achieved through investment in education, appraisal, appropriate job planning and where issues arise that are appropriate to maintaining high professional standards these are dealt with using the appropriate procedures, involvement of National Clinical Assessment Service where necessary and regulatory bodies such as the General Medical Council and General Dental Council.

Information risk

The guardianship and management of information in all its aspects (integrity, availability and confidentiality) is essential for the Trust. Information can take many forms – from data sets of confidential personal information through to records of sensitive meetings, personnel records, policy recommendations, correspondence, case files and historical records. Managing information is an important element for everyone working in the Trust and processes need to be in place to understand and reduce associated risks.

The Information Governance structure involves representation throughout the Trust via a number of Boards and subgroups. The Information Governance Board (IGB) which is chaired by the Director of Performance, Planning and Informatics and is attended by the Medical Director (Trust's Data Guardian), Director of Adult Social and Primary Care Services (Deputy Data Guardian) and a range of senior staff from other Directorates.

The Director of Performance, Planning and Informatics is also the Trust Senior Information Risk Owner (SIRO). Approximately thirty-five

Governance statement

Trust officers, mainly at Co-Director level have been identified as Information Asset Owners (IAOs) who are accountable to the SIRO and the IGB for the management of information within their service areas. Both the SIRO and all IAOs have received training, internal and regional, to help them understand and discharge their roles. IAO's are responsible for developing action plans to deal with areas of information risk and communicating these to the SIRO.

In 2013/14 the Trust agreed to a consensual audit by the Information Commissioners Office (ICO) of its processing of personal data on a number of issues and as a means of seeking to improve data protection compliance. The purpose of the audit was to provide the ICO and the Trust with an independent assurance of the extent to which the Trust, within the scope of the agreed audit, was complying with the Data Protection Act.

The overall assessment concluded that reasonable assurance could be provided; this is the second highest out of four possible outcomes. Internal Audit have also completed an audit on information governance within areas of social services achieving satisfactory levels of assurance for information management.

Information Governance incidents continue to be monitored, seven incidents have been reported to the ICO in 2013/14.

As a result of recommendations from the ICO and as part of compliance with the new Information Management Controls Assurance Standard the Trust has introduced Data Protection Awareness training as mandatory for all staff in October 2013. This can be completed in a variety of ways via eLearning or as part of regular Information Governance sessions that are available throughout the year. The Trusts Governance Department continually promote the need for good information governance practices via training, awareness session, leaflet and newssheets.

Public stakeholder involvement

The Trust remains committed to ensuring that Personal and Public Involvement (PPI) is embedded into all aspects of its business. The Trust is currently reviewing its Involving You Strategy and the structures and processes in place to support effective PPI. This will be followed by a review of the membership and function of the PPI group. PPI continues to be included within the Assurance Framework committee structure. There are a wide range of user engagement opportunities throughout the Trust, both corporately and within clinical Directorates, which allow people to become involved in the development, improvement and evaluation of Trust services. PPI training is delivered four times a year to a wide range of staff and funding for five new PPI projects was secured from the PHA during 2013/14. The Trust continues to play an active role in the regional PPI Forum and in the development of regional work on PPI training and standards.

Assurance

The Assurance Framework describes the relationship between organisational objectives, identified potential risks to their achievement and the key controls through which these risks will be managed, as well as the sources of assurance surrounding the effectiveness of these controls. The Assurance Framework incorporates the Risk

Governance statement

Management Policy and establishes the context in which the Trust Management Plan was developed, as well as determining the mechanism through which assurances were provided to the Trust Board. The Assurance Framework lays out the sources of evidence which the Board will use to be assured of the soundness and effectiveness of the systems and processes in place to meet objectives and deliver appropriate outcomes. The Assurance Committee regularly challenges or seeks verification of the quality of evidence coming to it.

The Assurance Framework was revised in 2013/14 to take account of organisational restructuring and a change in roles and responsibilities of Executive and Non-Executive directors. The Assurance Committee Sub Committee structure was also revised and new Terms of Reference were developed for the Assurance Committee and Sub Committees. The revised Assurance Framework was approved by the Assurance Committee of the Trust Board on the 25 June 2013. The Assurance Framework allows an integrated approach to performance, targets and standards which include controls assurance standards and quality standards for health and social care.

The Assurance Committee established a revised agenda and schedule of annual reports to take account of the development of the new Sub Committees structure. These committees report through the Assurance Group to Executive Team. They are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. At each Assurance Committee meeting, through the relevant chair, the Committee receives assurance reports from the following governance committees: Social Care Steering Group; Governance Steering Group; Learning from Experience Steering Group; Outcome Review Group; Complaints Review Group; Safety and Quality Steering Group; Equality, Engagement and Experience Steering Group as well as a litigation report encompassing clinical negligence and other claims. It also receives an annual health and safety report.

In addition the Committee receives updates on the Safety and Quality Improvement Plan; SAI Reports, and summary reports of RQIA unannounced hygiene inspections, RQIA thematic reviews and RQIA inspections of regulated providers. This taken with other internal assurances and the external assurances detailed under Sources of Independent Assurance means that the Board is satisfied that this level of assurance is of sufficient quality and meets its requirements. The Risk Register Review Group continues to meet on a quarterly basis, to scrutinise the evaluation of all significant risks arising from Directorate and Controls Assurance Risk Registers. Each Directorate has maintained and further developed systems to identify risk, assess impact and likelihood of harm occurring, and to maintain control in line with the Assurance Framework and the revised Risk Management Strategy. These risks are used to populate Directorate risk registers, which are updated on an on-going basis and which feed into the Belfast Trust's Assurance Framework Principal Risks and Controls.

Governance statement

Controls Assurance Standards

The Trust assessed its compliance with the 22 Controls Assurance Standards which were defined by the Department and against which a degree of progress is expected in 2013/14. The Trust achieved the following levels of compliance for 2013/14.

Standard	DHSSPS Expected Level of Compliance	2012/13 Trust Level of Compliance	2013/14 Trust Level of Compliance	Verified by
Building, Land, Plant and Non-Medical Equipment	75% - 99% (Substantive)	81% Substantive	82% Substantive	Self Assessment
Decontamination of Medical Devices	75% - 99% (Substantive)	78% Substantive	77% Substantive	Self Assessment
Emergency Planning	75% - 99% (Substantive)	87% Substantive	86% Substantive	Self Assessment
Environmental Cleanliness	75% - 99% (Substantive)	84% Substantive	87% Substantive	Internal Audit
Environmental Management	75% - 99% (Substantive)	82% Substantive	78% Substantive	Internal Audit
Financial Management (core standard)	75% - 99% (Substantive)	84% Substantive	88% Substantive	Internal Audit
Fire Safety	75% - 99% (Substantive)	88% Substantive	87% Substantive	Self Assessment
Fleet and Transport Management	75% - 99% (Substantive)	84% Substantive	85% Substantive	Self Assessment
Food Hygiene	75% - 99% (Substantive)	89% Substantive	89% Substantive	Self Assessment
Governance (core standard)	75% - 99% (Substantive)	95% Substantive	95% Substantive	Internal Audit
Health & Safety	75% - 99% (Substantive)	84% Substantive	86% Substantive	Self Assessment
Human Resources	75% - 99% (Substantive)	98% Substantive	98% Substantive	Self Assessment
Infection Control	75% - 99% (Substantive)	95% Substantive	93% Substantive	Self Assessment
Information Communication & Technology	75% - 99% (Substantive)	84% Substantive	86% Substantive	Self Assessment
Information Management (previously Records Management)	40% - 74% (Moderate)	93% Substantive	75% Substantive	Self Assessment
Management of Purchasing	75% - 99% (Substantive)	84% Substantive	78% Substantive	Internal Audit
Medical Devices and Equipment Management	75% - 99% (Substantive)	80% Substantive	79% Substantive	Internal Audit
Medicines Management	75% - 99% (Substantive)	76% Substantive	75% Substantive	Self Assessment
Research Governance	75% - 99% (Substantive)	89% Substantive	89% Substantive	Self Assessment
Risk Management (core standard)	75% - 99% (Substantive)	85% Substantive	84% Substantive	Internal Audit
Security Management	75% - 99% (Substantive)	85% Substantive	86% Substantive	Self Assessment
Waste Management	75% - 99% (Substantive)	83% Substantive	87% Substantive	Self Assessment

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All 22 standards maintained substantive compliance by achieving an overall score of 75% or above.

The Trust recognise the significant internal control issues identified in Internal Audit reports and have reflected these in the self-assessment scores for any individual criteria affected.

During 2013/14 year DHSSPS replaced the previous Records Management standard with an Information Management standard. The requirement was that this revised standard achieved moderate compliance overall, however the Trust achieved substantive compliance with a score of 75%. Self-assessment processes for eight of the standards demonstrated an improved compliance level with a further four standards maintaining the same level of compliance as the previous year.

While Emergency Planning, Environmental Management, Fire Safety, Infection Control, Management of Purchasing, Medical Devices, Medicines Management and Risk Management maintained substantive compliance, they demonstrated a slightly reduced level of compliance from the previous year's returns. Some of the reductions in scores were as a result of the bench-marking exercise carried out by Internal Audit. Action plans for each of these standards have been established to support improved compliance during the coming year.

Although Decontamination of Medical Devices also returned a slightly reduced score this was attributed to the removal of two highly compliant criterions from the standard rather than a decrease in compliance with any of the remaining criterion.

Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

- Head of Internal Audit's Annual Report including an overall opinion on the system of Internal Controls
- Chair of Audit Committee's Annual Report to Trust Board
- Internal Audit – through a programme of annual audits based on an analysis of risk
- Northern Ireland Audit Office; through audit of the annual accounts and subsequent report to those charged with governance alongside any value for money (VFM) studies and subsequent reports
- Regulation and Quality Improvement Authority (RQIA); through regular inspections and subsequent reports
- Social Services Inspectorate for older people and children's services
- Medicines and Healthcare products Regulatory Agency (MHRA) through regular inspections and reports
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges.
-

Clinical Pathology Accreditation (CPA) is part of the routine cycle of external quality assurance for Clinical Pathology Laboratories across the UK. The Trust has had a number of inspections from CPA throughout 2013/14 and all laboratories inspected are fully CPA

Governance statement

accredited following inspection.

The Trust has made significant progress in addressing the findings of a Medicines and Healthcare Products Regulatory Agency (MHRA) inspection of the Trust's Regional Radiopharmacy in December 2012. This has included securing capital funding to address deficiencies identified in the fabric of the Radiopharmacy building; securing additional staffing revenue and deployment of additional staff to work within the Radiopharmacy service along with revision of existing and introduction of revised working procedures. During the current refurbishment works, the Radiopharmacy service has temporarily relocated to the Trust's Cyclotron facility and was subject to a MHRA inspection in February 2014 with no critical deficiencies being identified. A corrective action plan, designed to address any remaining outstanding issues, remains in place with actions and timeframes closely monitored by a working group including senior Medical Physics Staff, the Co-Director for Therapy and Therapeutics and Estates Services.

The Trust Blood Bank service has been subject to regular MHRA inspections. An inspection was carried out in May 2014. The MHRA inspectors indicated that they would recommend that the Trust be taken off the list of sites under special measures. This decision awaits formal agreement by the MHRA's Inspection Action Group.

The Trust engages proactively with all such reviews and the Board is assured that appropriate actions are taken, by the Assurance Committee.

The Trust can confirm that it has effective arrangements in place to ensure the timely and effective implementation of agreed National Institute for Health and Clinical Excellence (NICE) guidance where reasonably practical. Any risks associated with non or partial compliance are highlighted in the Corporate Risk Register/Principal Risk Document and are reported to the HSC Board as required.

Internal Audit

The Trust has an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and annual audit plans are based on this analysis.

In 2013/14 Internal Audit reviewed the following systems:

- Specialist Hospitals Directorate – Risk Audit (Satisfactory Assurance)
- Directorate – Finance Audit (Satisfactory Assurance)
- Key Financial Controls - Payroll (Satisfactory Assurance)
- Human Resources, Payroll, Travel & Subsistence (Limited Assurance)
- Non Pay Expenditure (Limited Assurance)
- Bank & Cash (Satisfactory Assurance)
- General Ledger (Substantial Assurance)
- Charitable Funds (Satisfactory Assurance)
- Paying Patient Income (Satisfactory Assurance)
- HRPTS Readiness
- Contracts with Voluntary Sector (Satisfactory Assurance)
- Management of Contracts – Pharmacy (Limited Assurance)

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- Management of Contracts – Estates (Limited Assurance)
- Patients Private Property Mental Health & Learning Disability (Limited Assurance)
- Cash Management in Social Services facilities (Satisfactory Assurance)
- Client Monies in Independent Sector (Satisfactory Assurance)
- Stocktaking (Satisfactory Assurance)
- Agency and Locum (Limited Assurance)
- Plain Film X-rays in Orthopaedics at Musgrave Park Hospital (Limited Assurance)
- Mandatory Training (Satisfactory Assurance)
- Management of Waiting Lists (Satisfactory Assurance)
- Waiting List Initiative - Management of Independent Sector Work (Limited Assurance)
- Information Management (Satisfactory Assurance)
- ICT Governance (Satisfactory Assurance)
- Transforming Your Care (Satisfactory Assurance)
- Fire Safety Belfast City Hospital (Limited Assurance)
- Risk Management (Satisfactory Assurance)
- NICE Technology Appraisals (Limited Assurance)
- Controls Assurance

The Head of Internal Audit reported that there is a satisfactory system of internal control designed to meet the Trust's objectives for the year ended 31 March 2014. However, it should be noted that a considerable number of limited assurance opinions have been provided and percentage implementation of previous recommendations has fallen. In general, procurement (beyond the COPE) and contract management processes require strengthening going forward. Controls in the new financial systems also require further and prompt development.

Limited assurance has been provided in respect of 10 audits:

- Human Resources, Payroll, Travel & Subsistence System (HRPTS): Limited assurance due to significant issues with payroll and travel processing in the new system including reporting issues, variance monitoring, non-payment of enhancements and overpayments
- Non-Pay Expenditure: Limited assurance was provided on the basis that controls over non-pay expenditure are not operating effectively due to continued difficulties encountered with the FPL system. Priority one weaknesses included super user access, prompt payment compliance, absence of duplicate payment reports and oversight of supplier master file changes
- Management of Contracts – Pharmacy: Limited assurance in respect of single tender actions not being in place for all drugs with annual expenditure over £5,000 and lack of regional contract coverage
- Management of Contracts – Estates: Limited assurance in respect of Measured Term Contracts
- Patients Private Property – Mental Health

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& Learning Disability: Limited assurance. Four Priority One weaknesses were identified relating to the standardisation of procedures and monitoring of transaction reports at ward level, the role of appointee and checking of clients' benefits and the management of monies held in dormant accounts

- Agency and Locum: Limited assurance principally in respect of off contract agency usage where there was a lack of; knowledge and understanding by managers of proper procedures in this area; value for money in respect of radiographers and checking of invoice rates to contracts
- Plain Film X-rays in Orthopaedics at Musgrave Park Hospital: A priority one finding was identified as 51/200 plain film x-rays contained no written evaluation in patient notes. Internal Audit reported that the absence of identifiable written evaluations of x-rays reviewed means legal requirements under IR(ME)R are not being consistently complied with. Internal Audit acknowledged that Trust Clinicians were satisfied that there was no evidence of over exposure to radiation in any of these cases and that although not consistently documented, reviewing these plain film x-rays is an integral part of the care pathway and discharge process. A further priority one was reported as there is no written agreement where consultants assume responsibility for evaluation of unreported x-rays. In the absence of the Trust having sufficient funding in place to report all plain films by a radiologist the Trust must have an agreed process in place that complies with IR(ME)R.
- Waiting List Initiative – Management of Independent Sector work: Limited assurance as the Trust was unable to demonstrate that all contracts have been properly procured and monitored consistently
- Fire Safety Belfast City Hospital: from the wards visited 70.5% of staff had attended fire safety training in the past year, walk-through/talk-through evacuation drills has not been completed in all wards and a contract for fire safety equipment with annual value of £20k had expired
- NICE Technology Appraisals: Limited assurance as the Trust was unable to clearly show effective monitoring of the dissemination of Technology Appraisals.

The following three reports received overall satisfactory level of assurance, however limited assurance was provided in specific areas as follows:

- Specialist Hospitals Risk: Internal Audit reported satisfactory assurance in respect of process for managing clinical reviews in fractures and orthopaedics, management of complaints and GUM access targets and limited assurance in respect of the monitoring arrangements in respect of the identification and reporting of non UK residents. HSCB are in discussions with all Trusts with a view to adopting a regional approach to the identification and reporting of Non-UK patients
- Management of Client Monies in the Independent Sector: satisfactory assurance overall but limited in respect of one facility where client monies were found to be held in the businesses' bank accounts.
- Contracts with the Voluntary Sector:

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Internal Audit reported satisfactory assurance in relation to the controls over management of contracts with voluntary sector but limited assurance over the procurement of contracts. A competitive procurement exercise is not undertaken for the awarding of contracts with Voluntary Organisations. There is also no formally documented policy for the procurement, selection of Voluntary Organisations, nor the contract management of these. The Trust is awaiting guidance from DHSSPS regarding the procurement process with voluntary organisations.

A total of 42 Priority One findings (weaknesses that could have a significant impact on the system under review) were identified during 2013/14 – 37 of which are included in the limited assurance reports detailed above. All Priority One findings have been considered when identifying possible internal control divergences. Recommendations to address these control weaknesses have been or are being implemented. The Audit Committee have reviewed management responses to Internal Audit recommendations and monitor progress with the implementation of recommendations.

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority one and two internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 91% of agreed actions have been fully or partially implemented.

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance within the Belfast HSC Trust. My review is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, 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, Assurance Committee and sub committees, and a plan to address weaknesses and ensure continuous improvement to the system is in place.

Follow up audits are carried out and the Trust will continue to implement the compliance regime during 2014/15.

Internal Control Divergences

Progress on Prior Year Control Issues - ongoing

Trust Procurement Processes

The Trust continues to implement an action plan which had been developed as a result of the DHSSPS Review of Procurement Report and monitoring reports have been submitted to the Department. The DHSSPS are currently drafting an overall Procurement Strategy for the HSC.

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Management of Maintenance Contracts

The ESD Contracts Department has a dedicated Estates Officer dealing with Contract Review Meetings for all Service and Maintenance contracts with an annual value over £10,000. The Trust has commenced a programme of annual Contract Review Meetings, to-date 140 have been completed and a further 33 meetings are scheduled to be complete by May 2014.

The ESD Contracts Department has from 1 June 2013, commenced using eSourcingNI as a procurement method to advertise and tender Service and Maintenance Contracts. To date, using eSourcingNI, the Contracts Department has completed 32 contracts, five contracts are currently advertised, eight contracts are at the evaluation stage and 14 contracts are planned to be advertised.

Financial Position

The Trust anticipated a relatively small deficit of £2.5m in its Trust Delivery Plan for 2013/14 and included a number of key financial risks and assumptions in relation to that plan. The financial forecast was amended during the year to take account of a range of unfunded cost pressures and to reflect slippage against the Trust's initial savings targets. Through a combination of contingency measures and to a greater extent, the allocation of non-recurrent funding by HSCB, the Trust was able to achieve financial balance by the end of the year.

Going forward into 2014/15 financial year the Trust faces significant challenges within an even tighter funding environment to address clinical targets and capacity issues whilst achieving a balanced financial position.

Business Service Transformation Project

The Business Services Transformation Project (BSTP) is changing the way that some of the critical business functions in HSC Trusts and organisations are being delivered across Northern Ireland. The Finance, Procurement and Logistics (FPL) system was implemented in Belfast HSC Trust in November 2012 and the Human Resources, Payroll, Travel and Subsistence (HRPTS) system was implemented in October 2013.

Whilst the FPL system was particularly problematic initially, it is now well embedded in the Trust and has now been rolled out to all HSC organisations across Northern Ireland. The technical issues have been largely addressed and the Trust continues to work with the central BSTP Team and the contractor on outstanding procedural and technical issues and the project is monitored at both a regional and local level to ensure all potential benefits are realised.

The implementation of HRPTS has been successful and we continue to embed new processes and overcome challenges principally in the area of payroll processing. A root cause analysis paper has been developed regionally which identifies and addresses operational and strategic payroll issues and the Trust will work closely with the central BSTP Team and the contractor to ensure these are resolved. Employee and Manager Self Service functionality has been deployed to 5,600 staff and subject to ICT requirements being addressed a plan is in place to deploy this functionality to all staff by January 2015.

The functions of Accounts Payable and Accounts Receivable were transferred to

Governance statement

BSO Shared Services in February 2014 and the Payroll function transferred in May 2014. A revised timing of implementation of the E-Recruitment module within HRPTS has meant that the timeline for transition of the Recruitment function to BSO Shared Services has been modified and we are due to transfer the service January 2015.

Paediatric Congenital Cardiac Surgery

Further to the "Safe and Sustainable" Review and public consultation on the future provision of services, the Minister, in consultation with his counterpart in the Republic of Ireland, has commissioned a further review to consider the most appropriate service provision model for children with congenital cardiac disease. This report is due to report to the Minister in June 2014. During the period of time that a review will require and given the recent retirement of one surgeon, the Trust has considered its position and has established a project team to work with the HSCB to ensure the continuing and safe delivery of paediatric cardiac surgery in Belfast. This is being achieved through a network arrangement with surgeons from Dublin working with the Belfast team to delivery less complex surgery and cardiac catheterisation in Belfast, while pathways are being maintained for more complex cases to be managed in Dublin or English Centres.

Emergency Department

The consultation process in respect of the future provision of emergency services in Greater Belfast concluded in May 2013 and pending a final decision the Trust continues to manage Emergency Services through 2 adult Emergency Departments (at RVH and MIH) and also through a Paediatric Emergency Department. The adult emergency departments have seen an increase in the acuity of patients attending and an increase in unscheduled admissions. During 2013 the Trust identified five cases where a delay in a patient being seen by a doctor that may have contributed to a death. The Trust has identified waiting times to be seen by a Doctor in the Emergency Department as a risk and at this time can only give a partial assurance that patients will be seen in the timeframe recommended by the Manchester Triage System. Despite numerous attempts the Trust's inability to recruit sufficient middle grade doctors, to the Emergency Department (because of regional and national shortages of experienced doctors) and its dependency on a small cohort of registrars represents a significant risk. The Trust has developed a focused action plan to address the continuing challenges faced in the adult emergency departments supported by an IPT.

At the request of the Minister for Health, Social Services and Public Safety, following concerns raised, with RQIA, by doctors working within the Trust's Acute Medical Unit, RQIA carried out an urgent inspection of the ED and AMU over a four day period, 31 January to 3 February 2014.

The inspection found that that there were very significant challenges being experienced by staff in ensuring smooth patient flow, found staff shortages in critical areas, found that patients were being cared for outside the locations that were designed to deliver the care and treatment they required with considerable impact on the patient experience, and that this was creating safety risks.

During the inspection, RQIA staff spoke with 65 staff the majority of whom were nurses and

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doctors. Staff reported that they felt stressed and exhausted, not appreciated, that no one is listening and stated that there is a bullying culture, and that they had been asked to 'stop the clock' and stated their view that there had been a greater emphasis in achieving targets than clinical priority.

RQIA concluded that immediate action was required to reduce pressure on staff and risk for patients. In a feedback session, recommendations for immediate implementation/action were made. The Trust has made substantial progress in implementing these.

The final report of the inspection was published on the 8 April 2014. It sets out 59 recommendations which the Trust accepts. The Trust's quality improvement plan (QIP) included in the final report has been assessed by the DHSSPS and the HSCB as being an appropriate response to the recommendations.

RQIA has also been asked by the Minister to carry out a separate review of the arrangements for the management and co-ordination of unscheduled care in Belfast and indeed in the wider system. An independent team has been appointed to conduct the review which is now underway. The review is expected to report in June 2014.

The Children's ED which is contained in the Royal Belfast Hospital for Sick Children continues to deliver an effective unscheduled care service.

Radiology Information System

The Trust continues to manage the Radiology Information System at RVH to ensure that all appropriate plain film x-rays are allocated to a reporting work list. RQIA has completed a review and the Trust is working through the recommendations with the significant recommendations completed. The Trust is in discussion with HSCB regarding a longer term solution to the Radiology Information System.

Radiology Reporting in Orthopaedics

The Trust continues to deal with a challenge in recording the evaluations of low risk plain films in orthopaedics where there is insufficient radiological capacity to report all films. Arrangements are being further developed to facilitate the recording of evaluations by orthopaedic surgeons.

Special Measures

On 21 November 2012 the Minister announced that the Special Measures arrangements introduced in April 2012 were being relaxed in view of the progress which has been made by the Trust in addressing a number of specific areas of concern. This remains the case.

Hypernatremia Inquiry

The Trust has contributed fully to the public inquiry into deaths caused by hypernatremia. The report of this inquiry is now pending. The Trust has maintained a taskforce whose purpose is to ensure the continuing development and implementation of best practice in the area of fluid management of children and adolescents. The Trust has maintained a dialogue with the families whose children have been a subject of the inquiry and also continues to support staff.

Asbestos and Construction, Design and Management (CDM) Regulations

The recent HSE prosecutions further

Governance statement

highlighted that any refurbishment programmes involving asbestos-containing materials must be properly resourced, both in terms of time and resources. The volume of work asbestos management requires is a big issue for healthcare Trusts, and must be built-in with other aspects of the estates business. The report to the Trust following criminal proceedings in the crown court made one recommendation – introduction of an asbestos permit to work system.

To successfully implement such a system would require dedicated staff whose sole role would involve managing asbestos and the associated permit-to-work system.

The Trust is in discussion with HEIS on this matter.

New Control Issues

Patent Case

The ongoing legal case relates to the application of patent law to the design and construction of specialist buildings, and in this case a datacentre. The Trust usually procures products from suppliers or constructs buildings to its own commissioned designs, so this is a highly unusual area for the Trust to operate. In the unlikely event that the Trust does wish to procure such a building in future, we shall ensure design team check for and comply with any applicable patents.

The information on the extent of the patent and its applicability has been brought to the attention of the professional staff in BSO.

Serious Adverse Incidents

In February 2014 the Trust identified that in a number of cases, patients and/or families had not been fully informed of the occurrence of an adverse event and had not necessarily received feedback following proper investigation.
Immediate action has been taken to correct this situation. A formal investigation has been initiated and all staff involved in the management of SAIs have been reminded of the absolute obligation (as defined in extant Trust policy) to engage with patients/service users and if appropriate their families when harm has occurred during the delivery of care.

Conclusion

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

Further to considering the accountability framework within the Trust and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Trust has operated a sound system of internal governance during the period 2013/14.

Colm Donaghy

Mr Colm Donaghy
Date 5th June 2014
Accounting Officer

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The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

BELFAST HEALTH AND SOCIAL CARE TRUST

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

I certify that I have audited the financial statements of the Belfast Health and Social Care Trust and its group for the year ended 31 March 2014 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise the Consolidated Statements of Comprehensive Net Expenditure, Financial Position, Changes in Taxpayers' Equity, Cash Flows and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

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

Opinion on regularity

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

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The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the group's and of Belfast Health and Social Care Trust's affairs as at 31 March 2014 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

Opinion on other matters

In my opinion:

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

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.

KJ Donnelly

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

30 *June 2014*

Accounts

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2014

	NOTE	2014 £000s		2013 £000s	
		Trust	Consolidated	Trust	Consolidated
Expenditure					
Staff costs	3.1	(734,156)	(733,887)	(711,611)	(711,213)
Depreciation	4	(47,568)	(47,568)	(46,811)	(46,811)
Other expenditures	4	(486,929)	(488,024)	(543,120)	(544,459)
		(1,268,653)	(1,269,479)	(1,301,542)	(1,302,483)
Income					
Income from activities	5.1	42,120	42,120	41,017	41,017
Other operating income	5.2	49,889	51,127	49,666	51,893
Other income	5.3	0	0	0	0
		92,009	93,247	90,683	92,910
Net Expenditure		**(1,176,644)**	**(1,176,232)**	**(1,210,859)**	**(1,209,573)**
Revenue Resource Limit (RRL)	25.1	1,176,756	1,176,756	1,210,944	1,210,944
Add back charitable trust fund net expenditure		[redacted]	(412)	[redacted]	(1,286)
Surplus / (Deficit) against RRL		**112**	**112**	**85**	**85**

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2014 £000s		2013 £000s	
Items that will not be reclassified to net operating costs:		Trust	Consolidated	Trust	Consolidated
Net gain/(loss) on revaluation of property, plant and equipment	6.1/10/ 6.2/10	31,430	31,430	(10,165)	(10,165)
Net gain/(loss) on revaluation of intangibles	7.1/10/ 7.2/10	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	1,602	0	4,406
Items that may be reclassified to net operating costs:					
Net gain/(loss) on revaluation of available for sales financial assets		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2014		**(1,145,214)**	**(1,143,200)**	**(1,221,024)**	**(1,215,332)**

The notes on pages 93 to 132 form part of these accounts.

In 2012-13, HM Treasury/DFP agreed a one year extension to the exemption granted by HM Treasury from the FReM consolidation accounting policy which otherwise would have required the HSC Trusts and ALBs financial statements to consolidate the accounts of controlled charitable organisations and funds held on trust. This exemption no longer applies and as a result the financial performance and funds have been consolidated. The HSC Trusts and ALBs has accounted for these transfers using merger accounting as required by the FReM. Prior year figures have been restated to reflect the change in accounting policy and three Statements of Financial Position have been presented.

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

"All funds have been used by Belfast Health and Social Care Trust as intended by the benefactor. It is for the Charitable Funds Advisory Committee within the Trust to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

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

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BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

	NOTE	2014 Trust £000s	2014 Consolidated £000s	2013 Trust £000s	2013 Consolidated £000s	2012 Consolidated £000s
Non Current Assets						
Property, plant and equipment	6.1/6.2	1,059,688	1,059,688	988,243	988,243	1,025,888
Intangible assets	7.1/7.2	9,010	9,010	6,506	6,506	4,800
Financial assets	8	0	41,253	0	38,948	33,717
Trade and other receivables	12	0	0	0	0	0
Other current assets	12	0	0	0	0	0
Total Non Current Assets		**1,068,698**	**1,109,951**	**994,749**	**1,033,697**	**1,064,405**
Current Assets						
Assets classified as held for sale	9	6,352	6,352	6,905	6,905	585
Inventories	11	13,430	13,430	12,257	12,257	11,616
Trade and other receivables	12	33,228	33,342	32,714	32,980	36,259
Other current assets	12	593	593	2,273	2,273	2,919
Intangible current assets	12	105	105	104	104	0
Financial assets	8.1	0	0	0	0	0
Cash and cash equivalents	13	21,393	23,024	40,966	42,892	22,647
Total Current Assets		75,101	76,846	95,219	97,411	74,026
Total Assets		**1,143,799**	**1,186,797**	**1,089,968**	**1,131,108**	**1,138,431**
Current Liabilities						
Trade and other payables	14	(190,051)	(190,160)	(172,418)	(172,683)	(174,296)
Other liabilities	14	(666)	(666)	(409)	(409)	(570)
Intangible current liabilities	14	0	0	0	0	0
Provisions	16	(28,660)	(28,660)	(29,407)	(29,407)	(30,343)
Total Current Liabilities		(219,377)	(219,486)	(202,234)	(202,499)	(205,209)
Non Current Assets plus/less Net Current Assets / Liabilities		**924,422**	**967,311**	**887,734**	**928,609**	**933,222**
Non Current Liabilities						
Provisions	16	(37,185)	(37,185)	(43,892)	(43,892)	(22,304)
Other payables > 1 yr	14	(9,110)	(9,110)	(3,555)	(3,555)	(6,507)
Financial liabilities	8.1	0	0	0	0	0
Total Non Current Liabilities		(46,295)	(46,295)	(47,447)	(47,447)	(28,811)
Assets less Liabilities		**878,127**	**921,016**	**840,287**	**881,162**	**904,411**
Taxpayers' Equity						
Revaluation reserve		108,101	108,101	76,899	76,899	88,422
SoCNE reserve		770,026	770,026	763,388	763,388	780,806
Other reserves - charitable fund		0	42,889	0	40,875	35,183
		878,127	**921,016**	**840,287**	**881,162**	**904,411**

The notes on pages 93 to 132 form part of these accounts.

Signed ..... (Chairman) Date 5 June 2014

Signed ..... (Chief Executive) Date .....

Accounts

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2014

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2012		**780,806**	**88,422**	**35,183**	**904,411**
Changes in Taxpayers Equity 2012-13					
Grant from DHSSPS		1,192,000	[redacted]	[redacted]	1,192,000
Transfers between reserves		1,358	(1,358)	0	0
(Comprehensive expenditure for the year)		(1,210,859)	(10,165)	5,692	(1,215,332)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	4	83	[redacted]	[redacted]	83
Movement - other		0	[redacted]	[redacted]	0
Balance at 31 March 2013		**763,388**	**76,899**	**40,875**	**881,162**
Changes in Taxpayers Equity 2013-14					
Grant from DHSSPS		1,183,000	[redacted]	[redacted]	1,183,000
Transfers between reserves		257	(257)	0	0
(Comprehensive expenditure for the year)		(1,176,644)	31,430	2,014	(1,143,200)
Transfer of asset ownership		(51)	29	0	(22)
Non cash charges - auditors remuneration	4	76	[redacted]	[redacted]	76
Balance at 31 March 2014		**770,026**	**108,101**	**42,889**	**921,016**

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2014

	NOTE	2014 £000s	2013 £000s
Cash flows from operating activities			
Net expenditure after interest		(1,176,232)	(1,209,573)
Adjustments for non cash costs		36,744	108,584
(Increase)/decrease in trade and other receivables		1,317	3,821
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant and equipment		0	(67)
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase)/decrease in inventories		(1,173)	(641)
Increase/(decrease) in trade payables		23,289	(4,726)
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		(549)	3,844
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		5,812	(2,882)
Use of provisions	16	(18,330)	(10,107)
Net cash outflow from operating activities		(1,129,122)	(1,111,747)
Cash flows from investing activities			
(Purchase of property, plant & equipment)	6	(64,002)	(59,244)
(Purchase of intangible assets)	7	(4,273)	(2,995)
Proceeds of disposal of property, plant & equipment		1,044	174
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		(1,053)	(975)
Share of income reinvested		350	150
Net cash outflow from investing activities		(67,934)	(62,890)
Cash flows from financing activities			
Grant in aid		1,183,000	1,192,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		(5,812)	2,882
Net financing		1,177,188	1,194,882
Net increase (decrease) in cash & cash equivalents in the period		(19,868)	20,245
Cash & cash equivalents at the beginning of the period	13	42,892	22,647
Cash & cash equivalents at the end of the period	13	23,024	42,892

The notes on pages 93 to 132 form part of these accounts.

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1 Authority

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

The accounting policies follow IFRS to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts, unless otherwise stated.

The PFI liability comparative figures shown within note 14 and 19 have been reclassified within the categories for less than and greater than 1 year, a smoothing effect to show a contained average figure for each year has been used to give a true and fairer view.

1.1 Accounting Convention

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

1.2 Currency and Rounding

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

1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under construction.

Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has 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, ward or unit, irrespective of their individual or collective cost.

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

Valuation of Land and Buildings

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

The last valuation was carried out on 31 January 2010 by Land and Property Services (LPS) which is an independent executive within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard. The valuation at 31 January 2010 was considered by LPS to be not materially different to 31 March 2014 and there has therefore been no change to the values used.
Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

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

- Land and non-specialised buildings - open market value for existing use
- Specialised buildings - depreciated replacement cost
- Properties surplus to requirements - the lower of open market value less any material directly attributable selling costs or book value at date of moving to non - current assets.

Modern Equivalent Asset

DFP has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Land and Property Services have included this requirement within the latest valuation.

Assets Under Construction (AUC)

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use. The Trust has no borrowing costs and as such, no interest is capitalised in this respect.

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

Revaluation Reserve

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

1.4 Depreciation

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

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and 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 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

1.5 Impairment loss

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

Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

1.6 Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.
The overall useful life of the Trust's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

1.7 Intangible assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible Assets under Construction. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset.
Expenditure on research is not capitalised; it is recognised as an operating expense in the period in which it is incurred.
Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use
- the intention to complete the intangible asset and use it
- the ability to sell or use the intangible asset
- how the intangible asset will generate probable future economic benefits or service potential
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Recognition

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

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.
Intangible assets acquired separately are initially recognised at fair value. Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

1.8 Donated assets

With effect from 1 April 2011, DFP guidance changed the policy on donated asset reserves. The donation reserve no longer exists. What used to be contained in the donated asset reserve has moved to the Statement of Comprehensive Net Expenditure Reserve (previously known as General Reserve) and to the Revaluation Reserve. Income for donated assets is now recognised when received.

1.9 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

1.10 Inventories

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

1.11 Income

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

Grant in aid

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

1.12 Investments

The Trust does not have any investments.

1.13 Other expenses

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

1.14 Cash and cash equivalents

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

1.15 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The Trust as lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in calculating the Trust's surplus/deficit.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term. Contingent rentals are recognised as an expense in the period in which they are incurred.
Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS 17. Leased buildings are assessed as to whether they are operating or finance leases.

The Trust as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Trust's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Trust's net investment outstanding in respect of the leases.
Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

1.16 Private Finance Initiative (PFI) transactions

DFP has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure, and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. The Trust therefore recognises

the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

a) Payment for the fair value of services received;
b) Payment for the PFI asset, including replacement of components and
c) Payment for finance (interest costs).

Services received

The fair value of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.

PFI Assets

The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the Trust's approach for each relevant class of asset in accordance with the principles of IAS 16.

PFI liability

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured initially at the same amount as the fair value of the PFI assets and is subsequently measured as a finance lease liability in accordance with IAS 17. An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the Statement of Comprehensive Net Expenditure.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.
An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the Statement of Comprehensive Net Expenditure.

Lifecycle replacement

Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the Trust's criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at their fair value.

The element of the annual unitary payment allocated to lifecycle replacement is pre-determined for each year of the contract from the operator's planned programme of lifecycle replacement. Where the lifecycle component is provided earlier or later than expected, a short-term finance lease liability or prepayment is recognised respectively.

Where the fair value of the lifecycle component is less than the amount determined in the contract, the difference is recognised as an expense when the replacement is provided. If the fair value is greater than the amount determined in the contract, the difference is treated as a 'free' asset and a deferred income balance is recognised. The deferred income is released to the operating income over the shorter of the remaining contract period or the useful economic life of the replacement component.

Assets contributed by the Trust to the operator for use in the scheme

Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the Trust's Statement of Financial Position.

Other assets contributed by the Trust to the operator

Assets contributed (e.g. cash payments, surplus property) by the Trust to the operator before the asset is brought into use, which are intended to defray the operator's capital costs, are recognised initially as prepayments during the construction phase of the contract. Subsequently, when the asset is made available to the Trust, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

Off Statement of Financial Position PFI

The Trust has one off Statement of Financial Position PFI agreement where the asset has been determined under IFRS to belong to the contractor. The Trust does not have the asset on its Statement of Financial Position, no payments to the

contractor are made therefore no financial impact to the Trust is reflected in the Statement of Comprehensive Net Expenditure.

1.17 Financial instruments

Financial Assets

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

Financial liabilities

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

Financial risk management

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

Currency risk

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

Interest rate risk

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

Credit risk

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

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 DFP's discount rate of -1.9% (negative real rate) for 0 up to and including 5 years, -0.65% (negative real rate) after year 5 up to 10 years and +2.2% in real terms for 10 years or more (+1.80% for employee early departure obligations for all periods).

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

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the Trust has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.
A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.19 Contingencies

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

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 that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2014. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement benefit costs

The Trust participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

The costs of early retirements are met by the Trust and charged to the Statement of Comprehensive Net Expenditure at the time the Trust commits itself to the retirement.
As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was completed in 2014 and will be used in the 2013/14 accounts

1.21 Reserves

Statement of Comprehensive Net Expenditure Reserve

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

Revaluation Reserve

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

1.22 Value Added Tax

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

1.23 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 24 to the accounts.

1.24 Government Grants

Government assistance for capital projects whether from UK, or Europe, were treated as a Government grant even where there were no conditions specifically relating to the operating activities of the entity other than the requirement to operate in certain regions or industry sectors. Such grants (does not include grant-in-aid) were previously credited to a government grant reserve and were released to income over the useful life of the asset.

DFP issued new guidance effective from 1 April 2011. Government grant reserves are no longer permitted. Income is generally recognised when it is received. In exceptional cases where there are conditions attached to the use of the grant, which, if not met, would mean the grant is repayable, the income should be deferred and released when obligations are met. The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

1.25 Losses and Special Payments

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

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

1.26 Charitable Trust Account Consolidation

In 2012-13, HM Treasury/DFP agreed a one year extension to the exemption granted by HM Treasury from the FReM consolidation accounting policy which otherwise would have required the HSC Trusts and ALBs financial statements to consolidate the accounts of controlled charitable organisations and funds held on trust. This exemption no longer applies and as a result the financial performance and funds have been consolidated. The HSC Trusts and ALBs has accounted for these transfers using merger accounting as required by the FReM. Prior year figures have been restated to reflect the change in accounting policy and three Statements of Financial Position have been presented.

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

“All funds have been used by Health and Social Care Trust as intended by the benefactor. It is for the Gifts and Endowments/Charitable Trust Fund Committee within Trusts to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust’s Standing Financial Instructions, Departmental guidance and legislation.

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

1.27 Accounting standards that have been issued but have not yet been adopted

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

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A review of the NI financial process is currently under discussion with the Executive. Should this go ahead, the impact on DHSSPS and its Arms length bodies is expected to focus around the disclosure requirements under IFRS 12.

The impact on the consolidation boundary of NDPB's and trading funds will be subject to review, in particular, where control could be determined to exist due to exposure to variable returns (IFRS 10), and where joint arrangements need reassessing

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

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

ANALYSIS OF NET EXPENDITURE BY SEGMENT

NOTE 2

The Trust is managed by way of a Directorate structure, each led by a Director, providing an integrated healthcare service both for the resident population, and in the case of specialist services for the Northern Ireland population. The Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which coordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts. The information disclosed reflects the realignment of Directorates that took place in 2013/14.

	2014			Restated 2013		
Directorate	**Staff Costs £000s**	**Other Expenditure £000s**	**Total Expenditure £000s**	**Staff Costs £000s**	**Other Expenditure £000s**	**Total Expenditure £000s**
Surgery and Specialist Services	133,879	106,800	240,679	131,317	106,358	237,675
Adult Social and Primary Care	151,778	135,988	287,766	148,232	130,469	278,701
Childrens; Community Services	37,862	23,452	61,314	35,298	24,259	59,557
Unscheduled & Acute Care	189,989	79,332	269,321	184,858	72,833	257,691
Specialist Hospitals and Women's Health	111,084	68,166	179,250	108,004	58,862	166,866
Patient and Client Support Services	45,848	14,853	60,701	45,772	16,043	61,815
Other Trust Service/Corporate Group	63,749	74,662	138,411	58,130	78,576	136,706
Expenditure for Reportable Segments net of Non Cash Expenditure	**734,189**	**503,253**	**1,237,442**	**711,611**	**487,400**	**1,199,011**
Non Cash Expenditure			**31,211**			**102,531**
Total Expenditure per Net Expenditure Account			**1,268,653**			**1,301,542**
Income Note 5			**92,009**			**90,683**
Net Expenditure			**1,176,644**			**1,210,859**
Revenue Resource Limit			**1,176,756**			**1,210,944**
Surplus / (Deficit) against RRL			**112**			**85**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 3 STAFF NUMBERS AND RELATED COSTS

3.1 Staff Costs

Staff costs comprise:	2014 Permanently employed staff £000s	2014 Others £000s	2014 Total £000s	2013 Total £000s
Wages and salaries	596,619	30,078	626,697	609,807
Social security costs	46,087	508	46,595	43,190
Other pension costs	60,849	750	61,599	59,064
Sub-Total	703,555	31,336	734,891	712,061
Capitalised staff costs	735	0	735	450
Total staff costs reported in Statement of Comprehensive Expenditure	702,820	31,336	734,156	711,611
Less recoveries in respect of outward secondments			(6,383)	(7,107)
Total net costs			**727,773**	**704,504**

Total Net costs of which:	£000s	£000s
Belfast HSC Trust	734,156	711,611
Charitable Trust Fund	0	0
Consolidation Adjustments	(269)	(398)
Total	733,887	711,213

Staff Costs exclude £735k charged to capital projects during the year (2013 £450k)

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was completed in 2014 and will be used in the 2013/14 accounts.

3.2 Average number of persons employed

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

	2014 Permanently employed staff No.	2014 Others No.	2014 Total No.	2013 Total No.
Medical and dental	1,557	149	1,706	1,701
Nursing and midwifery	6,064	152	6,216	6,047
Professions allied to medicine	2,585	57	2,642	2,557
Ancillaries	1,672	34	1,706	1,693
Administrative & clerical	3,012	222	3,234	3,265
Works	224	0	224	215
Other professional and technical	0	0	0	0
Social services	1,879	33	1,912	1,936
Total average number of persons employed	16,993	647	17,640	17,414
Less average staff number relating to capitalised staff costs	21	0	21	17
Less average staff number in respect of outward secondments	118	0	118	147
Total net average number of persons employed	**16,854**	**647**	**17,501**	**17,250**

Belfast HSC Trust	17,501
Charitable Trust Fund	0
Consolidation Adjustments	0
	17,501

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 3 STAFF NUMBERS AND RELATED COSTS

3.3 Reporting of early retirement and other compensation scheme - exit packages

Exit package cost band	*Number of compulsory redundancies		*Number of other departures agreed		Total number of exit packages by cost band	
	2014	2013	2014	2013	2014	2013
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	0	2	0	2
£25,001 - £50,000	0	0	0	9	0	9
£50,001 - £100,000	0	0	0	8	0	8
£100,001- £150,000	0	0	0	3	0	3
£150,001- £200,000	0	0	0	2	0	2
>£200,000	0	0	0	2	0	2
Total number of exit packages by type	0	0	0	26	0	26
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Total resource cost	0	0	0	2,150	0	2,150

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

3.4 Staff Benefits

The Belfast HSC Trust has no staff benefits

3.5 Trust Management Costs

	2014 £000s	2013 £000s
Trust management costs	39,690	39,113
Income:		
RRL	1,176,756	1,210,944
Income per Note 5	92,009	90,683
Non cash RRL for movement in clinical negligence provision	(8,743)	(26,032)
Less interest receivable	0	0
Total Income	1,260,022	1,275,595
% of total income	**3.1%**	**3.1%**

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

3.6 Retirements due to ill-health

During 2013/14 there were 36 early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £143k. These costs are borne by the HSC Pension Scheme.

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 4 OPERATING EXPENSES

	2014 £000s		2013 £000s	
Operating Expenses are as follows:-	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Purchase of care from non-HPSS bodies	157,072	157,072	150,011	150,011
Revenue grants to voluntary organisations	11,734	11,734	11,745	11,745
Personal social services	11,836	11,836	12,182	12,182
Recharges from other HSC organisations	3,154	3,154	3,028	3,028
Supplies and services - Clinical	198,858	198,822	185,524	185,524
Supplies and services - General	13,202	13,200	14,149	14,148
Establishment	13,016	13,016	13,204	13,204
Transport	3,017	3,017	3,180	3,180
Premises	52,635	52,635	55,175	55,175
Bad debts	549	549	521	521
Rentals under operating leases	979	979	796	796
Interest charges	1,410	1,410	1,065	1,065
PFI and other service concession arrangements service charges	9,079	9,079	9,516	9,516
BSO services	5,992	5,992	5,362	5,362
Training	1,747	1,747	1,607	1,607
Patients travelling expenses	747	747	791	791
Costs of exit packages not provided for	0	0	2,150	2,150
Other charitable expenditure	0	1,146	0	1,328
Miscellaneous expenditure	12,536	12,523	11,325	11,337
Non cash items				
Depreciation	47,568	47,568	46,811	46,811
Amortisation	1,799	1,799	1,360	1,360
Impairments	(23,385)	(23,385)	29,587	29,587
Provisions provided for in year	11,578	11,578	31,511	31,511
Cost of borrowing of provisions (unwinding of discount on provisions)	(702)	(702)	(752)	(752)
Auditors remuneration	76	83	83	93
Add back of notional charitable expenditure	0	(7)	0	(10)
Total	**534,497**	**535,592**	**589,931**	**591,270**

During the year the Trust purchased no non audit services from its external auditor (NIAO).

Accounts

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 5 INCOME

5.1 Income from Activities

	2014 £000s		2013 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
GB/Republic of Ireland Health Authorities	416	416	563	563
HSC Trusts	1,087	1,087	995	995
Non-HSC:- Private patients	3,158	3,158	3,944	3,944
Non-HSC:- Other	4,847	4,847	3,645	3,645
Clients contributions	32,612	32,612	31,870	31,870
Total	**42,120**	**42,120**	**41,017**	**41,017**

5.2 Other Operating Income

	2014 £000s		2013 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Other income from non-patient services	37,809	37,774	38,518	38,468
Seconded staff	6,383	6,138	7,107	6,861
Charitable and other contributions to expenditure by core trust	3,777	3,737	3,303	3,213
Donations / Government grant / Lottery funding for non current assets	1,730	1,376	722	575
Charitable income received by charitable trust fund	0	852	0	1,768
Investment income	0	1,060	0	992
Profit on disposal of land	190	190	16	16
Total	**49,889**	**51,127**	**49,666**	**51,893**

5.3 Other income

	2014 £000s		2013 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Income released from conditional grants	0	0	0	0
Total	**0**	**0**	**0**	**0**

TOTAL INCOME	**92,009**	**93,247**	**90,683**	**92,910**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 6.1 Consolidated Property, plant & equipment - year ended 31 March 2014

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2013	99,715	693,345	26,142	159,783	163,797	8,884	29,875	7,878	1,189,419
Indexation	0	32,950	1,509	0	4,115	0	0	123	38,697
Additions	0	16,555	1,218	9,787	23,136	1,221	10,909	60	62,886
Donations / Government grant / Lottery funding	0	90	0	0	1,477	0	56	0	1,623
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	(406)	929	0	(1,778)	(78)	684	2	2	(645)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	(62)	(241)	(1,189)	0	(9)	0	0	0	(1,501)
Impairment charged to the revaluation reserve	0	(249)	0	0	0	0	0	0	(249)
Reversal of impairments (indexn)	0	27,750	695	0	0	0	0	0	28,445
Disposals	0	0	0	0	(8,933)	(2,184)	(791)	(39)	(11,947)
At 31 March 2014	**99,247**	**771,129**	**28,375**	**167,792**	**183,505**	**8,605**	**40,051**	**8,024**	**1,306,728**
Depreciation									
At 1 April 2013	0	65,803	2,807	0	111,143	5,117	11,843	4,463	201,176
Indexation	0	3,969	201	0	2,788	0	0	76	7,034
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	(16)	0	0	(37)	0	2	0	(51)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(30)	(168)	0	(6)	0	0	0	(204)
Impairment charged to the revaluation reserve	0	(16)	0	0	0	0	0	0	(16)
Reversal of impairments (indexn)	0	3,335	93	0	0	0	0	0	3,428
Disposals	0	0	0	0	(8,932)	(2,137)	(791)	(35)	(11,895)
Provided during the year	0	24,428	1,215	0	14,228	1,016	6,105	576	47,568
At 31 March 2014	**0**	**97,473**	**4,148**	**0**	**119,184**	**3,996**	**17,159**	**5,080**	**247,040**
Carrying Amount									
At 31 March 2014	**99,247**	**673,656**	**24,227**	**167,792**	**64,321**	**4,609**	**22,892**	**2,944**	**1,059,688**
At 31 March 2013	**99,715**	**627,542**	**23,335**	**159,783**	**52,654**	**3,767**	**18,032**	**3,415**	**988,243**
Asset financing									
Owned	99,247	673,656	24,227	167,792	42,456	4,609	22,892	2,944	1,037,823
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	21,865	0	0	0	21,865
Carrying Amount									
At 31 March 2014	**99,247**	**673,656**	**24,227**	**167,792**	**64,321**	**4,609**	**22,892**	**2,944**	**1,059,688**
Of which:									
Trust	99,247	673,656	24,227	167,792	64,321	4,609	22,892	2,944	1,059,688
Charitable trust fund	0	0	0	0	0	0	0	0	0

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 in respect of assets held under finance leases and hire purchase contracts is £0 (2013 £0).

The fair value of assets funded from the following sources during the year was:

	2014 £000s	2013 £000s
Donations	1,623	722
Government grant	0	0
Lottery funding	0	0

Professional revaluations of land and buildings are undertaken by Land and Property Services (LPS) at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS. See Accounting Policy Note 1, Section 1.3 for more details of valuation of Property, Plant and Equipment.

The Trust's Land, Buildings and Dwellings were all revalued at 31 January 2010 by Land and Property Services. The valuations were carried out by the following valuers;
Mr. I. Jamison BA MRICS
Mr G. Coen Dip Est Man MRICS
Ms. O. Maginness BSc(Hons)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 6.2 Consolidated Property, plant & equipment - year ended 31 March 2013

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Cost or Valuation									
At 1 April 2012	120,105	701,098	26,976	145,436	159,134	7,557	26,525	7,442	1,194,273
Indexation	0	0	0	0	1,936	234	0	132	2,302
Additions	0	14,773	611	20,358	9,966	1,717	7,201	52	54,678
Donations / Government grant / Lottery funding	0	442	0	0	240	0	40	0	722
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	(5,737)	4,203	(49)	(5,020)	(319)	0	14	252	(6,656)
Revaluation	30	0	0	0	0	0	0	0	30
Impairment charged to the SoCNE	(14,010)	(15,302)	(392)	(991)	0	0	0	0	(30,695)
Impairment charged to the revaluation reserve	(699)	(10,512)	(558)	0	0	0	0	0	(11,769)
Reversal of impairments (indexn)	26	36	0	0	0	0	0	0	62
Disposals	0	(1,393)	(446)	0	(7,160)	(624)	(3,905)	0	(13,528)
At 31 March 2013	**99,715**	**693,345**	**26,142**	**159,783**	**163,797**	**8,884**	**29,875**	**7,878**	**1,189,419**
Depreciation									
At 1 April 2012	0	43,541	1,954	0	103,211	4,815	11,131	3,733	168,385
Indexation	0	0	0	0	1,256	149		66	1,471
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	(33)	(4)	0	(153)	0	23	96	(71)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(1,089)	(28)	0	0	0	0	0	(1,117)
Impairment charged to the revaluation reserve	0	(742)	(41)	0	0	0	0	0	(783)
Reversal of impairments (indexn)	0	3	0	0	0	0	0	0	3
Disposals	0	(1,393)	(446)	0	(7,159)	(620)	(3,905)	0	(13,523)
Provided during the year	0	25,516	1,372	0	13,988	773	4,594	568	46,811
At 31 March 2013	**0**	**65,803**	**2,807**	**0**	**111,143**	**5,117**	**11,843**	**4,463**	**201,176**
Carrying Amount									
At 31 March 2013	**99,715**	**627,542**	**23,335**	**159,783**	**52,654**	**3,767**	**18,032**	**3,415**	**988,243**
At 1 April 2012	**120,105**	**657,557**	**25,022**	**145,436**	**55,923**	**2,742**	**15,394**	**3,709**	**1,025,888**
Asset financing									
Owned	99,715	625,345	23,335	159,783	36,276	3,767	18,032	3,415	969,668
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	2,197	0	0	16,378	0	0	0	18,575
Carrying Amount									
At 31 March 2013	**99,715**	**627,542**	**23,335**	**159,783**	**52,654**	**3,767**	**18,032**	**3,415**	**988,243**
Asset financing									
Owned	116,451	640,284	22,910	145,436	35,866	2,742	15,394	3,709	982,792
Finance leased	3,654	14,941	2,112	0	0	0	0	0	20,707
On B/S (SoFP) PFI and other service concession arrangements contracts	0	2,332	0	0	20,057	0	0	0	22,389
Carrying Amount									
At 1 April 2012	**120,105**	**657,557**	**25,022**	**145,436**	**55,923**	**2,742**	**15,394**	**3,709**	**1,025,888**
Carrying amount comprises:									
Trust at 31 March 2014	99,247	673,656	24,227	167,792	64,321	4,609	22,892	2,944	1,059,688
Charitable trust fund at 31 March 2014	0	0	0	0	0	0	0	0	0
	99,247	673,656	24,227	167,792	64,321	4,609	22,892	2,944	1,059,688
Trust at 31 March 2013	99,715	627,542	23,335	159,783	52,654	3,767	18,032	3,415	988,243
Charitable trust fund at 31 March 2013	0	0	0	0	0	0	0	0	0
	99,715	627,542	23,335	159,783	52,654	3,767	18,032	3,415	988,243
Trust at 1 April 2012	120,105	657,557	25,022	145,436	55,923	2,742	15,394	3,709	1,025,888
Charitable trust fund at 1 April 2012	0	0	0	0	0	0	0	0	0
	120,105	657,557	25,022	145,436	55,923	2,742	15,394	3,709	1,025,888

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 7.1 Consolidated Intangible assets - year ended 31 March 2014

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2013	9,878	0	9,878
Indexation	0	0	0
Additions	4,173	0	4,173
Donations / Government grant / Lottery funding	100	0	100
Reclassifications	0	0	0
Transfers	30	0	30
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 2014	**14,181**	**0**	**14,181**
Amortisation			
At 1 April 2013	3,372	0	3,372
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	1,799	0	1,799
At 31 March 2014	**5,171**	**0**	**5,171**
Carrying Amount			
At 31 March 2014	**9,010**	**0**	**9,010**
At 31 March 2013	**6,506**	**0**	**6,506**
Asset financing			
Owned	9,010	0	9,010
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2014	**9,010**	**0**	**9,010**

Any fall in value through negative indexation or revaluation is shown as an impairment
The fair value of assets funded from the following sources during the year was:

	2014 £000s	2013 £000s
Donations	100	0
Government grant	0	0
Lottery funding	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 7.2 Consolidated Intangible assets - year ended 31 March 2013

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2012	7,670	0	7,670
Indexation	0	0	0
Additions	2,995	0	2,995
Donations / Government grant / Lottery funding	0	0	0
Reclassifications	0	0	0
Transfers	127	0	127
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(914)	0	(914)
At 31 March 2013	**9,878**	**0**	**9,878**
Amortisation			
At 1 April 2012	2,870	0	2,870
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	56	0	56
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(914)	0	(914)
Provided during the year	1,360	0	1,360
At 31 March 2013	**3,372**	**0**	**3,372**
Carrying Amount			
At 31 March 2013	**6,506**	**0**	**6,506**
At 1 April 2012	**4,800**	**0**	**4,800**
Asset financing			
Owned	6,506	0	6,506
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2013	**6,506**	**0**	**6,506**
Asset financing			
Owned	4,800	0	4,800
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 1 April 2012	**4,800**	**0**	**4,800**
Carrying amount comprises:			
Trust at 31 March 2014	9,010	0	9,010
Charitable trust fund at 31 March 2014	0	0	0
	9,010	0	9,010
Trust at 31 March 2013	6,506	0	6,506
Charitable trust fund at 31 March 2013	0	0	0
	6,506	0	6,506
Trust at 1 April 2012	4,800	0	4,800
Charitable trust fund at 1 April 2012	0	0	0
	4,800	0	4,800

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 8 FINANCIAL INSTRUMENTS

	2014			2013			2012		
	Investments	Assets	Liabilities	Investments	Assets	Liabilities	Investments	Assets	Liabilities
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Balance at 1 April	38,948	0	0	33,717	0	0	32,917	0	0
Additions	1,053	0	0	1,475	0	0	915	0	0
Disposals	(350)	0	0	(650)	0	0	(750)	0	0
Revaluations	1,602	0	0	4,406	0	0	635	0	0
Balance at 31 March	41,253	0	0	38,948	0	0	33,717	0	0
Trust	0	0	0	0	0	0	0	0	0
Charitable trust fund	41,253	0	0	38,948	0	0	33,717	0	0
	41,253	0	0	38,948	0	0	33,717	0	0

NOTE 8.1 Market value of investments as at 31 March 2014

	Held in UK	Held outside UK	2014 Total	2013 Total
	£000s	£000s	£000s	£000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	41,253	0	41,253	38,948
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	41,253	0	41,253	38,948

The only financial instruments held directly by the Trust as at 31 March 2014 are trade and other receivables, cash and trade and other liabilities. Details of these can be seen at Notes 12, 13 and 14 respectively.

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

	Land			Buildings			Total		
	2014 £000s	2013 £000s	2012 £000s	2014 £000s	2013 £000s	2012 £000s	2014 £000s	2013 £000s	2012 £000s
Cost									
At 1 April	6,059	335	430	874	254	235	6,933	589	665
Transfers in	360	5,737	177	268	807	79	628	6,544	256
Transfers out	0	0	0	0	0	0	0	0	0
Impairment	(60)	(13)	(172)	(275)	(99)	(60)	(335)	(112)	(232)
(Disposals)	(597)	0	(100)	(205)	(88)	0	(802)	(88)	(100)
At 31 March	**5,762**	**6,059**	**335**	**662**	**874**	**254**	**6,424**	**6,933**	**589**
Depreciation									
At 1 April	0	0	0	28	4	0	28	4	0
Transfers in	0	0	0	44	28	4	44	28	4
Transfers out	0	0	0	0	0	0			
Impairment	0	0	0	0	(4)	0	0	(4)	0
(Disposals)	0	0	0	0	0	0	0	0	0
At 31 March	**0**	**0**	**0**	**72**	**28**	**4**	**72**	**28**	**4**
Carrying amount at 31 March	**5,762**	**6,059**	**335**	**590**	**846**	**250**	**6,352**	**6,905**	**585**

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

During the year ended 31 March 2014, the following properties were sold. Fair value at disposal date is also shown below;

- 449 Antrim Road £170,000
- 2 Gilnahirk Rise £127,000
- 1-4 Minnowburn Terrace £175,000
- 29 Annadale Avenue £235,000
- 52 Drumart Square (Belvoir clinic) £95,000

At 31 March 2014 non current assets held for resale comprise ;

- 89 Durham Street
- 16 Cupar Street
- 53-57 Davaar Avenue
- 414 Ormeau Road
- 195 Templemore Avenue
- Unit 5, 25 Tamar Street (Victoria DC)
- 116-120 Great Victoria Street, (Shaftesbury Square Hospital)
- 3 Hospital Road, (Belvoir Park Hospital)
- 14 Lower Crescent
- 106 Cullingtree Road (Grovetree House)

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 10 IMPAIRMENTS

	2014		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	(23,152)	0	(23,152)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	233		233
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**(23,385)**	**0**	**(23,385)**

	2013		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	40,613	0	40,613
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	11,026	0	11,026
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**29,587**	**0**	**29,587**

	2012		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	25,124	0	25,124
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	16,266	0	16,266
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**8,858**	**0**	**8,858**

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 11 INVENTORIES

	2014 £000s		2013 £000s		2012 £000s
Classification	**Trust**	**Consolidated**	**Trust**	**Consolidated**	**Consolidated**
X-ray	314	314	247	247	245
Pharmacy supplies	5,243	5,243	4,241	4,241	4,178
Theatre equipment	4,383	4,383	4,678	4,678	4,288
Community care appliances	1,433	1,433	1,245	1,245	1,301
Laboratory materials	535	535	538	538	568
Fuel	760	760	674	674	531
Building & engineering supplies	674	674	554	554	380
Other	88	88	80	80	125
Total	**13,430**	**13,430**	**12,257**	**12,257**	**11,616**

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

12.1 Trade receivables and other current assets

	2014 £000s		2013 £000s		2012 £000s
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**	**Consolidated**
Trade receivables	5,152	5,152	4,986	4,986	4,966
VAT receivable	9,435	9,435	9,736	9,736	10,712
Other receivables - not relating to fixed assets	18,641	18,755	17,887	18,153	20,515
Other receivables - relating to property plant and equipment	0	0	0	0	66
Other receivables - relating to intangibles	0	0	105	105	0
Trade and other receivables	33,228	33,342	32,714	32,980	36,259
Prepayments and accrued income	593	593	2,273	2,273	2,919
Other current assets	593	593	2,273	2,273	2,919
Carbon reduction commitment	105	105	104	104	0
Intangible current assets	105	105	104	104	0
Amounts falling due after more than one year					
Trade receivables	0	0	0	0	0
Other receivables	0	0	0	0	0
Trade and other receivables	0	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	0
TOTAL TRADE AND OTHER RECEIVABLES	33,228	33,342	32,714	32,980	36,259
TOTAL OTHER CURRENT ASSETS	593	593	2,273	2,273	2,919
TOTAL INTANGIBLE CURRENT ASSETS	105	105	104	104	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**33,926**	**34,040**	**35,091**	**35,357**	**39,178**

The balances are net of a provision for bad debts of £5,671k (2013 £5,122k) (2012 £4,775k)

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

12.2 Trade receivables and other current assets: Intra-Government balances

	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due within 1 year 2012/13 £000s	Amounts falling due within 1 year 2011/12 £000s	Amounts falling due after more than 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2012/13 £000s	Amounts falling due after more than 1 year 2011/12 £000s
Balances with other central government bodies	17,213	19,118	21,670	0	0	0
Balances with local authorities	13	11	15	0	0	0
Balances with NHS /HSC Trusts	5,153	4,986	4,966	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
Intra-government balances	22,379	24,115	26,651	0	0	0
Balances with bodies external to government	11,661	11,242	12,527	0	0	0
Total receivables and other current assets at 31 March	**34,040**	**35,357**	**39,178**	**0**	**0**	**0**

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 13 CASH AND CASH EQUIVALENTS

	2014 £000s		2013 £000s		2012 £000s
	Trust	Consolidated	Trust	Consolidated	Consolidated
Balance at 1st April	40,966	42,892	21,057	22,647	16,735
Net change in cash and cash equivalents	(19,573)	(19,868)	19,909	20,245	5,912
Balance at 31st March	**21,393**	**23,024**	**40,966**	**42,892**	**22,647**

The following balances at 31 March were held at	2014 £000s		2013 £000s		2012 £000s
	Trust	Consolidated	Trust	Consolidated	Consolidated
Commercial banks and cash in hand	21,393	23,024	40,966	42,892	22,647
Balance at 31st March	**21,393**	**23,024**	**40,966**	**42,892**	**22,647**

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

14.1 Trade payables and other current liabilities

	2014 £000s		2013 £000s		2012 £000s
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**	**Consolidated**
Other taxation and social security	23,158	23,158	22,948	22,948	22,660
Trade capital payables - property, plant and equipment	24,959	24,959	24,410	24,410	28,254
Trade revenue payables	93,765	93,765	72,977	72,977	76,155
Payroll payables	39,125	39,125	41,469	41,469	41,604
BSO payables	2,528	2,528	4,890	4,890	1,756
Other payables	4,266	4,375	3,474	3,739	1,641
Accruals and deferred income	2,250	2,250	2,250	2,250	2,226
Trade and other payables	190,051	190,160	172,418	172,683	174,296
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	666	666	409	409	570
Other current liabilities	666	666	409	409	570
Carbon reduction commitment	0	0	0	0	0
Intangible current liabilities	0	0	0	0	0
Total payables falling due within one year	190,717	190,826	172,827	173,092	174,866
Amounts falling due after more than one year					
Trade and other payables	0	0	0	0	231
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	9,110	9,110	3,555	3,555	6,276
Total non current other payables	9,110	9,110	3,555	3,555	6,507
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**199,827**	**199,936**	**176,382**	**176,647**	**181,373**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

14.2 Trade payables and other current liabilities - Intra-government balances

	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due within 1 year 2012/13 £000s	Amounts falling due within 1 year 2011/12 £000s	Amounts falling due after more than 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2012/13 £000s	Amounts falling due after more than 1 year 2011/12 £000s
Balances with other central government bodies	24,523	28,619	25,516	0	0	0
Balances with local authorities	22	53	91	0	0	0
Balances with NHS /HSC Trusts	10,466	4,491	6,280	0	0	0
Balances with public corporations and trading funds		0	0	0	0	0
Intra-government balances	**35,011**	**33,163**	**31,887**	**0**	**0**	**0**
Balances with bodies external to government	155,815	139,929	142,979	9,110	3,555	6,507
Total payables and other liabilities at 31 March	**190,826**	**173,092**	**174,866**	**9,110**	**3,555**	**6,507**

NOTE 14.3 LOANS

Loans

The Belfast HSC Trust has no Government or other long term loans (2013: £nil).

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 15 PROMPT PAYMENT POLICY

15.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. The Trust's payment policy is consistent with the Better Payments Practice code and Government Accounting rules and its measure of compliance is:

			Restated	
	2014 Number	**2014 Value £000s**	**2013 Number**	**2013 Value £000s**
Total bills paid	369,119	506,482	346,283	517,457
Total bills paid within 30 days of receipt of an undisputed invoice	310,092	441,437	288,488	434,373
% of bills paid within 30 days of receipt of an undisputed invoice	**84.0%**	**87.2%**	**83.3%**	**83.9%**
Total bills paid within 10 day target	230,046	354,006	159,979	297,078
% of bills paid within 10 day target	**62.3%**	**69.9%**	**46.2%**	**57.4%**

From 16 March 2013 EU Directive 2011/7/EU on Combating Late Payment in Commercial Transactions was implemented through the Late Payment of Commercial Debts Regulations 2013. These regulations apply to all contracts made from 16 March 2013. They require all public bodies to pay suppliers for goods/services received within 30 days of receiving an undisputed invoice. The impact of this directive has taken effect 30 days from 16 March 2013 (which is payments received by 14 April 2013) and as such the 2013-14 compliance reported is on this basis. The 2012-13 performance has been recalculated against this measure and restated for comparative purposes only. The Trust compliance measure for 2012-13 remains as reported in the 2012-13 Annual Report.

15.2 The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	4,710
Amount of interest paid for payment(s) being late	773
Total	5,483

This is also reflected as a fruitless payment in note 26

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 16 PROVISIONS FOR LIABILITIES AND CHARGES - 2014

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2014 £000s
Balance at 1 April 2013	10,127	51,459	0	11,713	73,299
Provided in year	210	24,271	0	2,775	27,256
(Provisions not required written back)	0	(14,580)	0	(1,098)	(15,678)
(Provisions utilised in the year)	(498)	(16,327)	0	(1,505)	(18,330)
Cost of borrowing (unwinding of discount)	176	(948)	0	70	(702)
At 31 March 2014	**10,015**	**43,875**	**0**	**11,955**	**65,845**

	CSR £000s
CSR utilised costs include the following;	
Pension costs for early retirement reflecting the single lump sum to buy over the full liability	0
Redundancy costs	0
	0

Comprehensive Net Expenditure Account charges

	2014 £000s	2013 £'000
Arising during the year	27,256	39,202
Reversed unused	(15,678)	(7,691)
Cost of borrowing (unwinding of discount)	(702)	(752)
Total charge within Operating expenses	**10,876**	**30,759**

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2014 £000s
Not later than one year	495	24,419	0	3,746	28,660
Later than one year and not later than five years	1,981	16,883	0	1,541	20,405
Later than five years	7,539	2,573	0	6,668	16,780
At 31 March 2014	**10,015**	**43,875**	**0**	**11,955**	**65,845**

Pensions relating to other staff is in relation to early retirement costs.

The provision for pensions is determined on the basis of information on current annual pension rates payable over average life expectancy derived from government actuarial tables and on payments made to HSC Superannuation Branch. The provisions for Clinical Negligence, Employers and Public Liability have been determined by assigning probabilities to expected settlement values.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

16 PROVISIONS FOR LIABILITIES AND CHARGES - 2013

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2013 £000s
Balance at 1 April 2012	8,829	33,645	0	10,173	52,647
Provided in year	1,586	33,690	0	3,926	39,202
(Provisions not required written back)	0	(6,624)	0	(1,067)	(7,691)
(Provisions utilised in the year)	(487)	(8,218)	0	(1,402)	(10,107)
Cost of borrowing (unwinding of discount)	199	(1,034)	0	83	(752)
At 31 March 2013	**10,127**	**51,459**	**0**	**11,713**	**73,299**

Provisions have been made for 4 types of potential liability: Pensions relating to other staff, Clinical negligence, Restructuring (CSR) and Other. The provision for Pensions relating to other staff is an estimate of the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision based on professional legal advice.

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2013 £000s
Not later than one year	485	25,146	0	3,776	29,407
Later than one year and not later than five years	1,939	19,777	0	1,323	23,039
Later than five years	7,703	6,536	0	6,614	20,853
At 31 March 2013	**10,127**	**51,459**	**0**	**11,713**	**73,299**

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 17 CAPITAL COMMITMENTS

Contracted capital commitments at 31 March not otherwise included in these financial statements	2014 £000s	2013 £000s	2012 £000s
Property, plant & equipment	13,880	17,972	25,095
Intangible assets	0	0	0
	13,880	17,972	25,095

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 18 COMMITMENTS UNDER LEASES

18.1 Operating Leases

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

Obligations under operating leases comprise	2014 £000s	2013 £000s	2012 £000s
Land			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	0	0	0
Later than 5 years	0	0	0
	0	**0**	**0**
Buildings			
Not later than 1 year	502	464	481
Later than 1 year and not later than 5 years	849	1,085	1,300
Later than 5 years	1,008	981	1,173
	2,358	**2,530**	**2,954**
Other			
Not later than 1 year	262	332	336
Later than 1 year and not later than 5 years	365	542	594
Later than 5 years	14	58	0
	641	**932**	**930**

18.2 Finance Leases

The Trust have included within its fixed assets a number of land and buildings held under leasehold arrangements. Under accounting standard IAS 17 'Accounting for leases', The Trust have assessed these land and buildings to be finance leases in nature. However, the associated financial obligations of these finance leases are deemed insignificant and therefore no finance lease creditor has been recorded in the accounts in this respect.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 18 COMMITMENTS UNDER LESSOR AGREEMENTS

18.3 Operating Leases

Total future minimum lease income under operating leases are given in the table below for each of the following periods.

Obligations under operating leases issued by the Trust comprise	2014 £000s	2013 £000s	2012 £000s
Land & Buildings			
Not later than 1 year	689	548	669
Later than 1 year and not later than 5 years	1,328	1,421	1,384
Later than 5 years	1,473	1,766	2,057
	3,489	**3,735**	**4,110**
Other			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	0	0	0
Later than 5 years	0	0	0
	0	**0**	**0**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 19 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

19.1 Off balance sheet PFI and other service concession arrangements schemes

	2014 £000s	2013 £000s	2012 £000s
Estimated capital value of the PFI schemes			
Carparks	3,200	3,200	3,200
	3,200	**3,200**	**3,200**

Contract start date : 01/04/1997

Contract end date : 30/03/2017

The Trust has a PFI arrangement for the provision of a carpark at the Royal Group of Hospitals site. The carpark is not an asset of Belfast HSC Trust. The carpark is owned and operated by Carpark Services .

19.2 On balance sheet (SoFP) PFI Schemes

The Trust is committed to make the following payments during the next year

Details of the imputed finance lease charges are given in the table below for each of the following periods:

	2014 £000s	2013 £000s	2012 £000s
Rentals due within one year	2,799	2,333	2,135
Rentals due later than one year and not later than five years	10,372	8,116	9,289
Rentals due later than five years	19,249	18,083	21,556
	32,420	28,532	32,980
Less interest element	18,396	19,807	20,861
Present value of obligations	**14,024**	**8,725**	**12,119**

Details of the minimum service charge are given in the table below for each of the following periods:

	2014 £000s	2013 £000s	2012 £000s
Service charge due within one year	1,179	921	1,082
Service charge due later than one year and not later than five years	4,794	2,376	3,535
Service charge due later than five years	8,051	5,428	7,502
Total	**14,024**	**8,725**	**12,119**

19.3 Charge to the Statement of Comprehensive Net Expenditure account and future commitments

	2014 £000s	2013 £000s	2012 £000s
Amounts included within operating expenses in respect of off balance sheet (SoFP) PFI and other service concession arrangement transactions	0	0	0
Amounts included within operating expenses in respect of the service element of on balance sheet (SoFP) PFI and other service concession arrangement transactions	9,079	9,516	8,801
	9,079	**9,516**	**8,801**

The payments to which the Trust is committed is as follows:

	2014 £000s	2013 £000s	2012 £000s
Not later than one year	6,210	6,877	7,296
Later than one year and not later than five years	25,304	24,949	25,406
Later than five years	38,598	45,161	51,581
	70,112	**76,987**	**84,283**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 20 OTHER FINANCIAL COMMITMENTS

The Belfast HSC Trust has not entered into any non cancellable contracts (which are not leases, PFI or other service concession arrangement contracts) in the current or previous financial year.

NOTE 21 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

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

The Belfast HSC Trust did not have any financial instruments at either 31 March 2014 or 31 March 2013.

NOTE 22 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.

	2014 £000s	2013 £000s	2012 £000s
Clinical negligence	3,366	3,688	3,142
Total	**3,366**	**3,688**	**3,142**

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 23 RELATED PARTY TRANSACTIONS

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Chief Executive and is available for inspection by members of the public.

During the year the Belfast Health and Social Care Trust entered into the following material transactions with the following related parties.

HSC Bodies

The Belfast Heath and Social Care Trust is an arms length body of the Department of Health, Social Services and Public Safety and as such the Department is a related party and the ultimate controlling parent with which the Trust has had various material transactions during the year. During the year the Belfast Health and Social Care 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 five HSC Trusts and the Business Services Organisation.

Non Executive Directors

Some of the Trust's Non Executive Directors have disclosed interests with organisations from which the Trust purchased services from or supplied services to during 2013/14. Set out below are details of the amount paid to these organisations during 2013/14. In none of these cases listed did the Non Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Queen's University Belfast	Joint Appointments, premises and associated costs	6,011	3,258	85	845
Kainos Software Ltd	ICT Services	4	0	0	0
Simon Community	Voluntary Organisation Funding	55	0	0	0
Belfast City Council	Building Inspections, premises and associated costs, salary recharges	205	99	14	9
Age NI	Domiciliary Care	79	0	0	0
Action Mental Health	Daycare Services	272	7	1	1
West Belfast Partnership	Voluntary Organisation Funding	11	1	1	0

Interests in the above organisations were declared by the following Board members:-

Mr JPJ O'Kane (Non Executive Director) holds the position of Registrar and Chief Operating Officer for Queen's University Belfast and Non Executive Board Member for Kainos Software Ltd

Ms J Allen (Non Executive Director) holds the position of Chair of Board for Simon Community and provides support to Belfast Carer's Centre, Age NI and Action Mental Health.

Mr T Hartley (Non Executive Director) held the position of Councillor for Belfast City Council and is a Board Member for West Belfast Partnership

Ms E Evason (Acting Chair) holds the position of Trustee for Age NI.

P McNaney (Chairman) holds the position of Chief Executive for Belfast City Council

Transactions with these related parties are conducted on an arm's length basis. The purchase of goods and services are subject to the normal tendering processes under Northern Ireland Public Procurement Policy, Trust Standing Orders and Standing Financial Instructions. There are no provisions for doubtful debts against the related party balances owed. In addition, the Trust has not provided or received any financial guarantees in respect of any related parties identified.

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 23 RELATED PARTY TRANSACTIONS (Cont'd)

Other Board Members and Senior Managers

In a similar way, some other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchased services in 2013/14. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Action Cancer	Voluntary Organisation Funding	3	11	0	0
Marie Curie	Voluntary Organisation Funding and Salary Recharges	158	141	12	38
Relate NI	Counselling Services	17	0	1	0
NI Hospice	Palliative Care Services	14	157	0	96

Interests in the above organisations were declared by the following Board members:-

Mr B Barry holds the position of Board member for Action Cancer.

Mrs P Donnelly (Executive Director) held the position of Chairman for Relate NI.

Mr T Stevens (Executive Director) holds the position of Responsible officer for NI Hospice and Marie Curie

NOTE 24 THIRD PARTY ASSETS

The Trust held £3,463,221 Cash at bank and in hand and £1,675,121 short term investments at 31 March 2014 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 25 Financial Performance Targets

25.1 Revenue Resource Limit

The Trust is given a Revenue Resource Limit which it is not permitted to overspend

The Revenue Resource Limit (RRL) for Belfast HSC Trust is calculated as follows:

	2014 Total £000s	2013 Total £000s
HSCB	1,117,045	1,079,274
PHA	11,375	11,140
SUMDE & NIMDTA	18,473	18,141
Non cash RRL (from DHSSPS)	31,211	102,531
Total agreed RRL	1,178,104	1,211,086
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(1,730)	(722)
Adjustment for PFI and other service concession arrangements/IFRIC 12	382	580
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,176,756	1,210,944

25.2 Capital Resource Limit

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

	2014 Total £000s	2013 Total £000s
Gross capital expenditure	67,101	57,673
Less charitable trust fund capital expenditure		
Less IFRIC 12/PFI and other service concession arrangements spend	(10,449)	(2,079)
(Receipts from sales of fixed assets)	(802)	(109)
Net capital expenditure	55,850	55,485
Capital Resource Limit	55,925	55,507
Overspend/(Underspend) against CRL	(75)	(22)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

25.3 Financial Performance Targets

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

	2013/14 £000s	2012/13 £000s
Net Expenditure	(1,176,644)	(1,210,859)
RRL	1,176,756	1,210,944
Surplus / (Deficit) against RRL	112	85
Break Even cumulative position(opening)	322	237
Break Even cumulative position (closing)	434	322

Materiality Test:

	2013/14 %	2012/13 %
Break Even in year position as % of RRL	0.01%	0.01%
Break Even cumulative position as % of RRL	0.04%	0.03%

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 26 Losses and Special Payments

Type of loss and special payment	2013/14 Number of Cases	2013/14 £	2012/13 £
Cash losses			
Cash Losses - Theft, fraud etc	6	1,127	68
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	6	**1,127**	**68**
Claims abandoned			
Waived or abandoned claims	0	0	0
	0	**0**	**0**
Administrative write-offs			
Bad debts	678	563,646	174,007
Other	0	0	0
	678	**563,646**	**174,007**
Fruitless payments			
Late Payment of Commercial Debt	2	5,483	956
Other fruitless payments and constructive losses	0	0	0
	2	**5,483**	**956**
Stores losses			
Losses of accountable stores through any deliberate act	0	0	0
Other stores losses	10	153,407	53
	10	**153,407**	**53**
Special Payments			
Compensation payments			
- Clinical Negligence	199	16,326,920	8,218,748
- Public Liability	21	106,121	158,171
- Employers Liability	136	1,020,991	859,232
- Other	5	36,258	0
	361	**17,490,291**	**9,236,151**
Ex-gratia payments	**59**	**28,886**	**64,757**
Extra contractual	**0**	**0**	**0**
Special severance payments	**0**	**0**	**0**
TOTAL	**1,116**	**18,242,840**	**9,475,992**

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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 26 Losses and Special Payments (Cont'd)

26.1 Special Payments

The Belfast Health & Social Care Trust did not make any special payments or gifts during the financial year.

26.2 Other Payments

The Belfast Health & Social Care Trust did not make any other payments or gifts during the financial year.

26.3 Losses and Special Payments over £250,000

Losses and Special Payments over £250,000	Number of Cases	2013-14	2012-13
		£	£
Cash losses	0	0	0
Claims abandoned	0	0	0
Administrative write-offs	0	0	0
Fruitless payments	0	0	0
Stores losses	0	0	0
Special Payments			
Compensation payments	12	12,264,718	4,151,940
Clinical negligence (these cases are included in the total value of clinical negligence payments on note 26)			
TOTAL	**12**	**12,264,718**	**4,151,940**

NOTE 27 POST BALANCE SHEET EVENTS

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

NOTE 28 DATE AUTHORISED FOR ISSUE

The Accounting Officer authorised these financial statements for issue on (insert date)

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Account of monies held on behalf of Patients/Residents

for the year ended 31 March 2014

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

STATEMENT OF TRUSTS RESPONSIBILITIES IN RELATION TO PATIENTS/RESIDENTS MONIES

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, the Trust is required to prepare and submit accounts in such form as the Department may direct.

The Trust is also required to maintain proper and distinct accounting records and is responsible for safeguarding the monies held on behalf of patients/residents and for taking reasonable steps to prevent and detect fraud and other irregularities.

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BELFAST HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS

Previous Year	**RECEIPTS**		
£		£	£
	Balance at 1 April 2013		
3,669,318	1. Investments (at cost)	1,673,239	
1,123,191	2. Cash at Bank	3,586,498	
11,544	3. Cash in Hand	14,530	5,274,267
2,328,255	Amounts Received in the Year		2,689,431
66,276	Interest Received		4,895
7,198,584	**TOTAL**		**7,968,593**
	PAYMENTS		
1,924,317	Amounts Paid to or on behalf of Patients/Residents		2,830,251
	Balance at 31 March 2014		
1,673,239	1. Investments (at cost)	1,675,121	
3,586,498	2. Cash at Bank	3,453,811	
14,530	3. Cash in Hand	9,410	5,138,342
7,198,584	**TOTAL**		**7,968,593**

Schedule of investments held at 31 March 2014

Cost Price		Nominal Value	Cost Price
£	**Investment**	£	£
61,512	GPK Patients Property Account First Trust Deposit Account		58,528
1,611,727	South & East Locality		1,616,593

I certify that the above account has been compiled from and is in accordance with the accounts and financial records maintained by the Trust.

Director of Finance _____

Date 5th June 2014

I certify that the above account has been submitted to and duly approved by the Board

Chief Executive _____

Date _____

Accounts

BELFAST HEALTH AND SOCIAL CARE TRUST

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

I certify that I have audited Belfast Health and Social Care Trust's account of Monies held on behalf of Patients/ Residents for the year ended 31 March 2014 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

Respective responsibilities of the Trust and auditor

As explained more fully in the Statement of Trust Responsibilities in relation to Patients' and Residents' Monies, the Trust is responsible for the preparation of the account in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety's directions made thereunder. My responsibility is to audit, certify and report on the account in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the account

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

I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions recorded in the account conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the financial transactions recorded in the account conform to the authorities which govern them.

Opinion on account

In my opinion:

- the account properly presents the receipts and payments of the monies held on behalf of the patients and residents of Belfast Health and Social Care Trust for the year ended 31 March 2014 and balances held at that date; and

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- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.

Report

I have no observations to make on this account.

KJ Donnelly

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

30 *June 2014*

Accounts

Belfast Health and Social Care Trust

Charitable Trust Funds

Annual Accounts

for the year ended 31 March 2014

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

STATEMENT OF ACCOUNTING OFFICER RESPONSIBILITIES

Under the Health and Personal Social Services (Northern Ireland) Order 1972, (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003),the Department of Health, Social Services and Public Safety has directed the Belfast Health & Social Care Trust to prepare for each financial year a statement of accounts in respect of endowments and other property held on trust by it in a form determined by the Department of Health, Social Services and Public Safety.The financial statements are prepared on an accrual basis and must provide a true and fair view.

In preparing the financial statements the Accounting Officer is required to;

- observe the accounts direction issued by the Department of Health, Social Services and Public Safety including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in Charities SORP 2005 have been followed, and disclose and explain any material departures in the financial statements
- keep proper accounting records
- ensure an effective governance framework and establishing arrangements for the prevention and detection of fraud and corruption

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Mr Colm Donaghy of the Belfast Health & Social Care Trust as the Accounting Officer for the Belfast Health and Social Care Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Belfast Health and Social Care Trust assets are set out in the Accounting Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

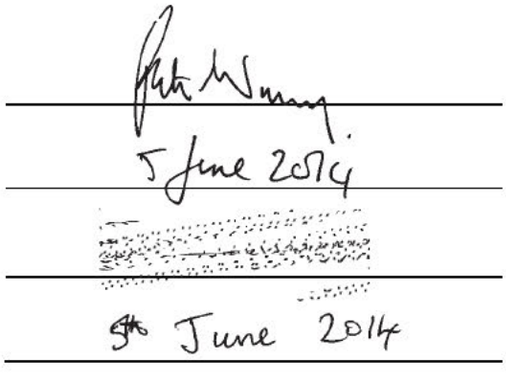
CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND CHIEF EXECUTIVE

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 150 to 161) which I am required to prepare on behalf of the Belfast Health & Social Care Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Belfast Health & Social Care Trust and in accordance with the accounting policies for HSC Charitable Trust Funds as approved by the Department of Health, Social Services and Public Safety.

Director of Finance

Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 150 to 161) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



Chairman

Date

Chief Executive

Date

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

GOVERNANCE STATEMENT

Introduction/Scope of Responsibility

The Board of the Belfast Health and Social Care (HSC) Trust 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 organisations policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety (DHSSPS).

Specifically, the Trust has the following key relationships through which it must demonstrate a required level of accountability:-

- with HSC Board commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the HSC Board (which includes the Public Health Authority (PHA) for appropriate areas). For example regular meetings are held with Local Commissioning Group (LCG) representatives to discuss local services and a Specialist Services Liaison Group (with representatives from the Trust, HSC Board and PHA) meets to review issues associated with regional services. A range of other engagement processes are in place i.e. Transforming Your Care (TYC) Collaboration Board, to address specific areas of service with HSC Board and other appropriate agencies;
- with colleague agencies in the HSC, through close and positive working arrangements;
- with local communities, through holding public board meetings, and publishing an annual report and accounts;
- with patients, through the management of standards of patient care; and
- with the DHSSPS, through the performance of functions and meeting statutory financial duties. These are monitored through formal reporting mechanisms and Accountability Review meetings which are held twice yearly and relevant Trust senior staff are in attendance.

Compliance with Corporate Governance Best Practice

The Trust applies the principles of good practice in Corporate Governance and continues to strengthen its governance arrangements. The Trust does this by undertaking continuous assessment of its compliance with Corporate Governance best practice for example by complying with relevant controls assurance standards, completing an annual ALB Board Governance self-assessment and action plan. The Trust's self-assessment for 2013/14 was presented to Trust Board for discussion and approval. The self-assessment covered a number of areas including Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. The self-assessment identified a number of issues which included; appointment terms of Non-Executive Directors not staggered due to RPA process, CIPFA Board Assessment/Review 2011/12 did not survey the views of key stakeholders and adverse publicity in relation to service delivery within the past 12 months.

The Trust has also sought independent verification of best practice and CIPFA carried out a Strengthening Governance in Belfast Trust Review during 2012/13. The Trust is implementing an Action Plan to address the recommendations contained in the report. In addition the Trust receives assurance from external and internal auditors through the Report to those Charged with Governance and Internal Audit Reports. .

Governance Framework

The Board of the Trust 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;
- Standing Orders and Standing Financial Instructions;
- An Audit Committee;

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- An Assurance Committee;
- A Remuneration Committee;
- A Governance Steering Group;
- A Safety & Quality Steering Group;
- A Learning from Experience Steering Group;
- A Social Care Steering Group;
- An Equality, Engagement & Experience Steering Group incorporating a
- Complaints Review Group;
- A Charitable Trust Fund Advisory Committee.

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. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held eight public Trust Board meetings and three Trust Board workshops during 2013/14. Standing agenda items included report from the Chief Executive, performance, quality and financial performance reports.

The Trust Board acts as "Corporate Trustee" for the Charitable Trust Funds and is responsible for ensuring that these funds are held and managed separately from public funds.

The Trust Board has established a Charitable Funds Advisory Committee, which is authorised by the Board to undertake any activity within its Term of Reference. It is authorised to seek advice from whatever source it deems to be appropriate in order to fulfil its function.

The roles and responsibilities of the Charitable Funds Advisory Committee in relation to the management and governance of the Trust Fund are as follows:-

- Oversee charitable funds in line with guidance in the Trust's Standing Financial Instructions, Departmental guidance and legislation;
- Ratify the creation of new funds by the Director of Finance where funds and/or other assets are received from donors in circumstances where the wishes of the donor cannot be accommodated within the scope of an existing fund;
- Make recommendations on the potential for rationalisation of funds within statutory guidelines;
- Ensure that assets in ownership of, or used by, the Charitable Fund will be maintained with the Trust's general estate and inventory of assets;
- Ensure that funds are not unduly or unnecessarily accumulated;
- Ensure that expenditure from charitable funds is subject to appropriate value for money considerations including proper procurement procedures where applicable;
- Ensure that Annual accounts are prepared in accordance with DHSSPS guidelines and submitted to the Trust Board within agreed timescales; and
- On behalf of the Trust Board, and on the advice of the Senior Management Team, the Committee will authorise appropriate policies and procedures in relation to charitable funds.

The Trustees have delegated the authority for expenditure decisions to the Charitable Funds Advisory Committee. The Trustees have also delegated expenditure decisions to specific individuals within the Trust to recommend expenditure from restricted funds. These recommendations were approved by a designated Director of the Trust.

In the Belfast HSC Trust, the delegated authorities are contained in the Terms of Reference for the Charitable Funds Advisory Committee.

The Trust operates under a scheme of delegation approved by the Trust Board in June 2007. This authorised the extant local arrangements for approval to Trust Fund expenditure requests. These arrangements are regularly reviewed and updated by the Charitable Funds Advisory Committee. From 1st December 2008, the following arrangements for approval apply:

Expenditure Range	**Approval Level**
£0 to £1,000	Co -Director of Accounting and Financial Services
£1,001 to £4,999	Director of Finance
£5,000 to £24,999	Chief Executive
£25,000 to £99,999	Charitable Funds Advisory Committee
£100,000 and above	Trust Board

Accounts

All Trust Fund expenditure requests are checked by the Charitable Trust Funds team to ensure:-

1. The proposed expenditure meets the objectives of the fund in question;
2. There are sufficient funds to cover the expenditure proposed in full;
3. Any revenue consequential are clearly identified and have a recurring funding source.

The Belfast Trust has responsibility for the administration of the Common Investment Fund.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year. The Audit Committee completes the National Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. The results are submitted to the DHSSPS and an action plan is drawn up for any areas that require improvement. No performance related issues were identified as part of this review. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control. In addition, the controls assurance standards and the annual self-assessment against the standards provide an important assurance to the Assurance Committee.

The Assurance Committee met on four occasions during the year and is comprised of Non-Executive Directors only. The Head of Internal Audit is also in attendance and reports directly on any risk or governance related Internal Audit reports. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors. No performance issues where identified during the year.

Attendance records of key committees, including the Charitable Funds Advisory Committee, have been reviewed and the Trust routinely meets its requirements for a full quorum.

Business Planning

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

The Trust's Corporate Plan sets out the vision and purpose, core values and long term objectives that will shape the strategic direction and priorities for the Trust over the next 3 – 5 years. The Corporate Plan and the Trust Delivery Plan set out annual targets to progressively deliver the corporate objectives.

The Trust Delivery Plan is developed annually as a response to the Department's performance indicators and the Commissioning Plans of Health and Social Care Board as set out in its Annual Commissioning Plan. While the Corporate Plan incorporates these Departmental/commissioner targets, it takes a wider view of the organisational responsibilities of the Trust, setting a range of local targets under each corporate objective. The Corporate Objectives and associated annual targets (regional and local) are cascaded throughout the Trust by;

- Directorate Annual Performance Plans;
- Service/Team annual plans;
- Individual objectives.

This process forms an integral part of the Trust's Performance Management and Assurance Framework. Review and monitoring of progress against priorities and objectives (linked to DHSSPS/HSC Board priorities, the Trust Business/Management Plan (including the Trust Delivery Plan)) is carried out through;

- Trust Board Performance reports (monthly related to key performance indicators), to provide assurance at Board level;
- Regular accountability/review meetings with Directorates to monitor progress against organisational and Directorate key priorities;
- Individual Personal Contribution Plans and Learning and Development Plans objectives to ensure learning and development supports the delivery of Directorate and organisational objectives.

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Risk Management

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

- identify and prioritise the risks to the achievement of organisational policies, aims and objectives;
- evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Trust is committed to providing high quality patient and client services in an environment that is both safe and secure. The Trust Board has approved an Assurance Framework and a Risk Management Strategy and has established an Assurance Committee whose membership includes all Non-Executive Directors. This Committee reports directly to the Trust Board. The Assurance Framework outlines the Chief Executive's overall responsibility and accountability for risk management. The Framework also sets out a system of delegation of responsibility at Trust Board, Executive Team and Directorate levels. While ensuring local ownership in managing and controlling all elements of risk to which the Trust may have been exposed, there is a clear line of accountability through to Trust Board.

Risk management is at the core of the Trust's performance and assurance arrangements and the Assurance Committee, chaired by the Trust's Chairman, provides Board level oversight in this key area. This Committee, along with the Audit Committee, has scrutinised the effectiveness of the Risk Management Strategy.

The Trust acknowledges that it is impossible to eliminate all risks and that systems of control should not be so rigid that they stifle innovation and imaginative use of limited resources. Inevitably the Trust may have to set priorities for the management of risk. There is a need to balance potentially high financial costs of risk elimination against the severity and likelihood of potential harm. The Trust will balance the acceptability of any risk against the potential advantages of new and innovative methods of service. The Trust recognises that risks to its objectives may be shared with or principally owned by other individuals or organisations. The Trust involves its service users, public representatives, contractors and other external stakeholders in the implementation of the Risk Management Strategy.

Risk management is integral to the training for all staff as relevant to their grade and situation, both at induction and in service. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled. Actions taken to reduce risk have been regularly monitored and reported with trends being analysed at Directorate, Corporate and Board levels.

Dissemination of good practice has been facilitated by a range of mechanisms including systems for the implementation and monitoring of authorative guidance, clinical supervision and reflective practice, performance management, continuing professional development, management of adverse events and complaints, multiprofessional audit and the application of evidence based practice. The Trust seeks to ensure that its medical workforce is equipped to provide the best health care that can be achieved through investment in education, appraisal, appropriate job planning and where issues arise that are appropriate to maintaining high professional standards these are dealt with using the appropriate procedures, involvement of National Clinical Assessment Service where necessary and regulatory bodies such as the General Medical Council and General Dental Council.

Information Risk

The guardianship and management of information in all its aspects (integrity, availability and confidentiality) is essential for the Trust. Information can take many forms – from data sets of confidential personal information through to records of sensitive meetings, personnel records, policy recommendations, correspondence, case files and historical records. Managing information is an important element for everyone working in the Trust and processes need to be in place to understand and reduce associated risks.

The Information Governance structure involves representation throughout the Trust via a number of Boards and subgroups. The Information Governance Board (IGB) which is chaired by the Director of Performance, Planning and Informatics and is attended by the Medical Director (Trust's Data Guardian), Director of Adult Social and Primary Care Services (Deputy Data Guardian) and a range of senior staff from other Directorates.

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The Director of Performance, Planning and Informatics is also the Trust Senior Information Risk Owner (SIRO). Approximately thirty-five Trust officers, mainly at Co-Director level have been identified as Information Asset Owners (IAOs) who are accountable to the SIRO and the IGB for the management of information within their service areas. Both the SIRO and all IAOs have received training, internal and regional, to help them understand and discharge their roles. IAO's are responsible for developing action plans to deal with areas of information risk and communicating these to the SIRO.

In 2013/14 the Trust agreed to a consensual audit by the Information Commissioners Office (ICO) of its processing of personal data on a number of issues and as a means of seeking to improve data protection compliance. The purpose of the audit was to provide the ICO and the Trust with an independent assurance of the extent to which the Trust, within the scope of the agreed audit, was complying with the Data Protection Act.

The overall assessment concluded that reasonable assurance could be provided; this is the second highest out of four possible outcomes. Internal Audit have also completed an audit on information governance within areas of social services achieving satisfactory levels of assurance for information management.

Information Governance incidents continue to be monitored, seven incidents have been reported to the ICO in 2013/14.

As a result of recommendations from the ICO and as part of compliance with the new Information Management Controls Assurance Standard the Trust has introduced Data Protection Awareness training as mandatory for all staff in October 2013. This can be completed in a variety of ways via eLearning or as part of regular Information Governance sessions that are available throughout the year. The Trusts Governance Department continually promote the need for good information governance practices via training, awareness session, leaflet and newssheets.

Public Stakeholder Involvement

The Trust remains committed to ensuring that Personal and Public Involvement (PPI) is embedded into all aspects of its business. The Trust is currently reviewing its Involving You Strategy and the structures and processes in place to support effective PPI. This will be followed by a review of the membership and function of the PPI group. PPI continues to be included within the Assurance Framework committee structure. There are a wide range of user engagement opportunities throughout the Trust, both corporately and within clinical Directorates, which allow people to become involved in the development, improvement and evaluation of Trust services. PPI training is delivered 4 times a year to a wide range of staff and funding for 5 new PPI projects was secured from the PHA during 2013/14. The Trust continues to play an active role in the regional PPI Forum and in the development of regional work on PPI training and standards.

Assurance

The Assurance Framework describes the relationship between organisational objectives, identified potential risks to their achievement and the key controls through which these risks will be managed, as well as the sources of assurance surrounding the effectiveness of these controls. The Assurance Framework incorporates the Risk Management Policy and establishes the context in which the Trust Management Plan was developed, as well as determining the mechanism through which assurances were provided to the Trust Board. The Assurance Framework lays out the sources of evidence which the Board will use to be assured of the soundness and effectiveness of the systems and processes in place to meet objectives and deliver appropriate outcomes. The Assurance Committee regularly challenges or seeks verification of the quality of evidence coming to it.

The Assurance Framework was revised in 2013/14 to take account of organisational restructuring and a change in roles and responsibilities of Executive and Non-Executive directors. The Assurance Committee Sub Committee structure was also revised and new Terms of Reference were developed for the Assurance Committee and Sub Committees. The revised Assurance Framework was approved by the Assurance Committee of the Trust Board on the 25th June 2013. The Assurance Framework allows an integrated approach to performance, targets and standards which include controls assurance standards and quality standards for health and social care.

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The Assurance Committee established a revised agenda and schedule of annual reports to take account of the development of the new Sub Committees structure. These committees report through the Assurance Group to Executive Team. They are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. At each Assurance Committee meeting, through the relevant chair, the Committee receives assurance reports from the following governance committees: Social Care Steering Group; Governance Steering Group; Learning from Experience Steering Group; Outcome Review Group; Complaints Review Group; Safety and Quality Steering Group; Equality, Engagement and Experience Steering Group as well as a litigation report encompassing clinical negligence and other claims. It also receives an annual health and safety report.

In addition the Committee receives updates on the Safety and Quality Improvement Plan; SAI Reports, and summary reports of RQIA unannounced hygiene inspections, RQIA thematic reviews and RQIA inspections of regulated providers. This taken with other internal assurances and the external assurances detailed under Sources of Independent Assurance means that the Board is satisfied that this level of assurance is of sufficient quality and meets its requirements. The Risk Register Review Group continues to meet on a quarterly basis, to scrutinise the evaluation of all significant risks arising from Directorate and Controls Assurance Risk Registers. Each Directorate has maintained and further developed systems to identify risk, assess impact and likelihood of harm occurring, and to maintain control in line with the Assurance Framework and the Risk Management Strategy. These risks are used to populate Directorate risk registers, which are updated on an on-going basis and which feed into the Belfast Trust's Assurance Framework Principal Risks and Controls document.

The Trust assessed its compliance with the 22 Controls Assurance Standards which were defined by the Department. All standards achieved substantive compliance in 2013/14 with the exception of Information Management which achieved moderate compliance which is in line with DHSSPS expected level of compliance.

Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

- Head of Internal Audit's Annual Report including an overall opinion on the system of Internal Controls
- Chair of Audit Committee's Annual Report to Trust Board;
- Internal Audit - through a programme of annual audits based on an analysis of risk;
- Northern Ireland Audit Office; through audit of the annual accounts and subsequent report to those charged with governance alongside any value for money (VFM) studies and subsequent reports;
- Regulation and Quality Improvement Authority (RQIA); through regular inspections and subsequent reports;
- Social Services Inspectorate for older people and children's services;
- Medicines and Healthcare products Regulatory Agency (MHRA) through regular inspections and reports;
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges.

The Trust engages proactively with all such reviews and the Board is assured that appropriate actions are taken, by the Assurance Committee.

Internal Audit

The Trust has an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and annual audit plans are based on this analysis. Internal Audit reviewed the Charitable Funds system and procedures in 2013/14 and a satisfactory level of assurance was provided. In addition Internal Audit reviewed the following systems in 2013/14 of which elements were relevant to the Charitable Trust Funds:-

- Use of Finance, Procurement & Logistics System (Satisfactory Assurance)
- Bank & Cash (Satisfactory Assurance)
- Cash Management in Social Services facilities (Satisfactory Assurance)

In her annual report, the Internal Auditor reported that the Belfast Trust had a satisfactory system of internal control designed to meet the Trust's objectives for the year ended 31 March 2014.

Accounts

Certain weaknesses and issues were identified by audit and recommendations to address these control weaknesses have been or are being implemented. The Audit Committee have reviewed management responses to Internal Audit recommendations and monitor progress with the implementation of recommendations.

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority one and two internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 89% of agreed actions have been fully or partially implemented.

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance within the Belfast HSC Trust. My review is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, 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, Assurance Committee and sub committees, and a plan to address weaknesses and ensure continuous improvement to the system is in place.

Follow up audits are carried out and the Trust will continue to implement the compliance regime during 2014/15.

The Charitable Trust Fund Advisory Committee of the Belfast HSC Trust was in place for 2013/14.

The Charitable Trust Fund Advisory Committee recognise the current and ongoing economic conditions in investment markets and its impact on the Charitable Trust Fund's investments. The Charitable Trust Fund Advisory Committee will ensure that there is:

- Continued representation on behalf of the Belfast Charitable Trust Funds on the Common Investment Fund Committee;
- Continued discussion and review of Investment Management performance reports and forecasts.

The Charitable Trust Fund Advisory Committee will continue to meet on a regular basis in 2014/15 to discharge its duties and responsibilities, including the monitoring and oversight of new procedures as they continue to be embedded with the organisation.

There were no internal control divergences identified during the year in relation to Charitable Trust Funds.

Conclusion

The Trust has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of Charitable Trust Funds, as detailed in Manage Public Money NI.

Further to considering the accountability framework within the Trust and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Trust has operated a sound system of internal governance during the period 2013/14.

Mr Colm Donaghy
Accounting Officer

Date: 5th June 2014

Accounts

BELFAST HEALTH AND SOCIAL CARE TRUST - CHARITABLE TRUST FUNDS

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

I certify that I have audited the financial statements of the Belfast Health and Social Care Trust for the year ended 31 March 2014 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of the Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

I am required to obtain evidence sufficient to give reasonable assurance that the incoming and outgoing resources recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Opinion on Regularity

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

Opinion on financial statements

Accounts

In my opinion:

- the financial statements give a true and fair view of the state of Belfast Health and Social Care Trust's Charitable Trust Fund's affairs as at 31 March 2014 and of its incoming and outgoing resources for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services & Public Safety directions issued thereunder.

Opinion on other matters

In my opinion the information given in Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.

KJ Donnelly

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

30 *June 2014*

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2014 Total Funds £000	2013 Total Funds £000
INCOMING RESOURCES						
Incoming resources from generating funds						
Voluntary income	2	109	743	0	852	1,768
Activities for generating funds						
Investment income	3	335	725	0	1,060	992
Incoming resources from charitable activities	4	0	0	0	0	0
Other Incoming Resources		0	0	0	0	0
Total Incoming Resources		**444**	**1,468**	**0**	**1,912**	**2,760**
RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income		0	0	0	0	0
Fundraising trading: Costs of goods sold and other costs		0	0	0	0	0
Investment management costs		0	0	0	0	0
Charitable activities	6	(190)	(1,152)	0	(1,342)	(1,316)
Governance Costs	5	(47)	(118)	0	(165)	(168)
Other resources expended		0	0	0	0	0
Total Resources Expended		**(237)**	**(1,270)**	**0**	**(1,507)**	**(1,484)**
Net incoming/(outgoing) resources before transfers		**207**	**198**	**0**	**405**	**1,276**
TRANSFERS						
Gross transfer between funds	8	0	0	0	0	0
Net Incoming/(Outgoing) Resources before other recognised gains and losses		**207**	**198**	**0**	**405**	**1,276**
OTHER RECOGNISED GAINS/LOSSES						
Gains/(losses) on revaluation of fixed assets for charity's own use		0	0	0	0	0
Gains/(losses) on investment assets	12	509	1,093	0	1,602	4,406
Net Movement in Funds		**716**	**1,291**	**0**	**2,007**	**5,682**
Adjustment to add back: Notional Audit Fee	10	2	5	0	7	10
Net Movement in Funds excluding Notional Audit Fee		**718**	**1,296**	**0**	**2,014**	**5,692**
RECONCILIATION OF FUNDS						
Fund balances brought forward at 1 April 2013		**12,227**	**27,093**	**1,555**	**40,875**	**35,183**
Fund balances carried forward at 31 March 2014		**12,945**	**28,389**	**1,555**	**42,889**	**40,875**

The notes at pages 152 to 161 form part of this account

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

BALANCE SHEET

	Notes	31 March 2014 £000	31 March 2013 £000
Fixed Assets			
Intangible assets		0	0
Tangible assets	11	0	0
Heritage assets		0	0
Investments:			
Investments	12	41,253	38,948
Programme related investments		0	0
Total Fixed Assets		41,253	38,948
Current Assets			
Stocks		0	0
Debtors	13	114	266
Short term investments and deposits		972	966
Cash at bank and in hand		659	960
Total Current Assets		1,745	2,192
Creditors : Amounts falling due within one year	14	(109)	(265)
Net Current Assets/(Liabilities)		1,636	1,927
Total Assets less Current Liabilities		42,889	40,875
Creditors : Amounts falling due after more than one year	14	0	0
Provisions for liabilities and charges		0	0
Net Assets		**42,889**	**40,875**
Funds of the Charity			
Restricted Income Funds	15	28,389	27,093
Endowment Funds	15	1,555	1,555
Unrestricted Income Funds			
Unrestricted Income Funds	15	12,945	12,227
Revaluation reserve		0	0
Total unrestricted funds		12,945	12,227
Total charity funds		**42,889**	**40,875**

The notes at pages 152 to 161 form part of this account

Chairman: ..... **Date:** 5 June 2014

Chief Executive : ..... **Date:** .....

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTES TO THE ACCOUNTS

1. Accounting policies

1(a) Basis of preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities' The Statement of Recommended Practice issued in March 2005, and with relevant guidance issued by the DHSSPS.

1(b) Incoming resources

All incoming resources are included in full in the statement of financial activities as soon as the following three factors can be met:

i. entitlement – arises when a particular resource is receivable or the charity's right becomes legally enforceable;

ii. certainty – where there is reasonable certainty that the incoming resource will be received;

iii. measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

1(c) Incoming resources from legacies

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1(d) Gifts in kind

i. Assets given for distribution by the charity are included in the Statement of Financial Activities only when distributed.

ii. Assets given for use by the charity (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.

iii. Gifts made in kind but on trust for conversion into cash and subsequent application by the charity are included in the accounting period in which the gift is sold.

In all cases the amount at which the gifts in kind are brought into account is either a reasonable estimate of their value to the charity or the amount actually realised. The basis of the valuation is disclosed in the Trustees Report.

1(e) Intangible income

Intangible income (e.g. the provision of free accommodation) is included in the accounts with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such

income is the financial cost of the third party providing the resources.

1(f) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1(g) Allocation of support costs and overheads

Support costs and overheads have been allocated between Governance Costs and Charitable Activities. Costs which are not wholly attributable to an expenditure category have been apportioned. The analysis of support costs and the bases of apportionment applied are shown in note 5.Where costs are shared by two or more charitable activities, support costs have been apportioned between categories and this is analysed in note 6.

1(h) Costs of generating funds

The costs of generating funds are the cost of Investment management fees.

1(i) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in note 5.

1(j) Governance costs

Governance costs comprise all costs incurred in the governance of the charity. These costs include costs related to statutory audit together with an apportionment of overhead and support costs.

1(k) Fixed assets

There are no fixed assets held by the Charitable Trust Funds.

1(l) Donated assets

There are no donated assets held by the Charitable Trust Funds.

1(m) Investment fixed assets

Investment Fixed Assets are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Property assets are not depreciated but are shown at market valuation.

Quoted stocks and shares included in the balance sheet are carried at market value based on the closing market value at the year end.

Other investment fixed assets are included at trustees' best estimate of market value.

1(n) 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(o) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchased date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

1(p) Funds structure

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment fund. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

1(q) Pensions

The Charitable Trust Fund has no employees.

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

2 Analysis of voluntary income

	Unrestricted Funds £000	Restricted Funds £000	2014 Total Funds £000	2013 Total Funds £000
Donations from individuals	33	367	400	567
Corporate donations	0	11	11	83
Legacies	74	329	403	1,083
Grants	0	0	0	0
Other	2	36	38	35
Total	**109**	**743**	**852**	**1,768**

3 Gross investment income

	2014 Total Funds £000	2013 Total Funds £000
Gross income earned from:		
Fixed asset equity and similar investments	1,053	975
Fixed asset cash on deposit	0	0
Current assest investments	7	17
Other	0	0
Total	**1,060**	**992**

4 Incoming resources from charitable activities

There is no Income from charitable activities for Charitable Trust Funds for year ended 31 March 2014 (2013: Nil)

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

5 Allocation of support costs and overheads

	2014 Total Funds £000	Allocated to Governance £000	Charitable Activities £000	Basis of apportionment	2013 Total Funds £000
Financial	0	0	0		0
Administration	158	158	0	Usage	158
Salaries and related costs	0	0	0		0
Staff training	0	0	0		0
Staff recruitment	0	0	0		0
Office rent	0	0	0		0
Internal Audit	0	0	0		0
External Audit	7	7	0	Usage	10
Telephone, Postage & Stationery	0	0	0		0
Bank Charges	0	0	0		0
Other professional expenses	0	0	0		0
Insurance	0	0	0		0
Other	0	0	0		0
Total	**165**	**165**	**0**		**168**

6 Analysis of charitable expenditure

	Grant funded activity £000	Support Costs £000	2014 Total £000	2013 Total £000
Medical research	0	371	371	423
Purchase of new equipment	0	374	374	331
Building and refurbishment	0	74	74	23
Staff education and welfare	0	302	302	293
Patient education and welfare	0	181	181	212
Other	0	40	40	34
Total	**0**	**1,342**	**1,342**	**1,316**

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

7 Analysis of grants

The Charitable Trust Funds have no grants in year ended 31 March 2014 (2013: Nil)

8 Transfer between funds

	2014 £	2013 £
Restricted Funds	0	15,118
Unrestricted Funds	0	(15,118)
Endowment	0	0
Total	**0**	**0**

9 Analysis of staff costs

The average number of employees on a full-time basis in the year was Nil (2013: Nil). The Charitable Trust is recharged a portion of Belfast Trust staff costs as administration charges each year.

10 Auditor's remuneration

The auditor's remuneration of £6,750 (2013: £9,750) related solely to the audit with no other additional work undertaken.

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

11 Total tangible fixed assets

There are no fixed assets held by Charitable Trust Funds (2013: Nil)

12 Analysis of Fixed Asset Investments

12.1 Investments in a Common Investment Fund

	2014 £000	2013 £000
Market Value at 1 April 2013	38,948	33,717
Net Cash Inflow/(Outflow)	(350)	(150)
Share of income	1,053	975
Share of realised gains/(losses)	330	83
Share of unrealised gains/(losses)	1,272	4,323
Market Value at 31 March 2014	**41,253**	**38,948**

12.2 Movement in fixed asset investment

	2014 £000	2013 £000
Market Value at 1 April 2013	0	0
Less:Disposals at carrying value	0	0
add: Acquisitions at cost	0	0
Net gain / loss on revaluation	0	0
Market value at 31 March 2014	**0**	**0**
Historic Cost at 31 March 2013	**0**	**0**

12.3 Market Value as at 31 March 2014

	Held in UK £000	Held outside UK £000	Total £000	2013 Total £000
Investment Properties :				
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF - EHSSB area only	41,253	0	41,253	38,948
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	**41,253**	**0**	**41,253**	**38,948**

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

13 Analysis of Debtors

		2014 £000	2013 £000
13.1	**Amounts falling due within one year :**		
	Trade debtors	0	0
	Prepayments	0	0
	Accrued income	0	0
	Other debtors	114	266
	Total	**114**	**266**

		2014 £000	2013 £000
13.2	**Amounts falling due over one year :**		
	Trade debtors	0	**0**
	Prepayments	0	**0**
	Accured income	0	**0**
	Other debtors	0	0
	Total	**0**	**0**

14 Analysis of Creditors

		2014 £000	2013 £000
14.1	**Amounts falling due within one year :**		
	Loans and overdrafts	0	0
	Trade creditors	0	0
	Other creditors	109	265
	Accruals	0	0
	Deferred income	0	0
	Total	**109**	**265**

14.2	**Amounts falling due after more than one year :**		
	Loans and overdrafts	0	0
	Trade Creditors	0	0
	Other creditors	0	0
	Accruals	0	0
	Deferred income	0	0
		0	**0**

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

15 Analysis of charitable funds

	Balance at 1 April 2013	Incoming resources	Resources expended	Transfers	Gains and losses	Fund at 31 March 2014
	£000	£000	£000	£000	£000	£000
Endowment Funds						
RVH General C.I.P.	420	0	0	0	0	420
Frederick Street Nurses (Cap) RVH	182	0	0	0	0	182
BOAG Trust (Capital) RVH	339	0	0	0	0	339
EM Wiles Fund (Capital) RVH	117	0	0	0	0	117
Other (individually less than 5%)	497	0	0	0	0	497
Endowment funds total	**1,555**	**0**	**0**	**0**	**0**	**1,555**
Restricted Funds						
Renal BCH	1,519	105	(64)	0	62	1,622
Other (individually less than 5%)	25,574	1,363	(1,201)	0	1,031	26,767
Restricted funds total	**27,093**	**1,468**	**(1,265)**	**0**	**1,093**	**28,389**
Total	**28,648**	**1,468**	**(1,265)**	**0**	**1,093**	**29,944**

Analysis of unrestricted and material designated funds	Balance at 1 April 2013	Incoming resources	Resources expended	Transfers	Gains and losses	Fund at 31 March 2014
	£000	£000	£000	£000	£000	£000
RVH General	1,177	87	(89)	0	65	1,240
RMH General	2,185	58	(11)	0	89	2,321
RBHSC General	5,877	160	(73)	0	238	6,202
Mater General Fund	1,065	28	(30)	0	41	1,104
NICC General Fund	843	40	(12)	0	34	905
Other (individually less than 5%)	1,080	71	(20)	0	42	1,173
Total	**12,227**	**444**	**(235)**	**0**	**509**	**12,945**
Total Funds	**40,875**	**1,912**	**(1,500)**	**0**	**1,602**	**42,889**

Accounts

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

16 Contingencies

The Trust Funds have no contingencies at year ended 31 March 2014 (2013: Nil)

17 Commitments

The Trust Funds have no commitments at year ended 31 March 2014 (2013: Nil)

18 Financial Guarantees

The Belfast HSC Trust Charitable Trust Funds have not given any financial guarantees as at 31st March 2014 (2013 : £nil)

19 Related Party Transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Belfast Health and Social Care Trust Funds.

Board Members (and other senior staff) take decisions both on Charity and Exchequer matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public.

Non Executive Directors

Some of the Trust's Non Executive Directors have disclosed interests with organisations from which the Trust purchased services from or supplied services to during 2013/14. Set out below are details of the amount paid to these organisations during 2013/14. In none of these cases listed did the Non Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
	£000s	£000s	£000s	£000s
Queen's University Belfast	244	0	0	0

Interests in the above organisations were declared by the following Board members:-

Mr JPJ O'Kane (Non Executive Director) holds the position of Registrar and Chief Operating Officer for Queen's University Belfast.

Transactions with these related parties are conducted on an arm's length basis. The purchase of goods and services are subject to the normal tendering processes under Northern Ireland Public Procurement Policy, Trust Standing Orders and Standing Financial Instructions. There are no provisions for doubtful debts against the related party balances owed. In addition, the Trust has not provided or received any financial guarantees in respect of any related parties identified.

Other Board Members and Senior Managers

No other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchased services relating to Charitable Trust Funds during 2013/14.

Accounts

Charitable Trust Funds

Trustees Report

Year Ended 31 March 2014

Accounts

Annual Report of the Trustees of the Trust Funds held by the Belfast Health & Social Care Trust for the year ended 31 March 2014

Background

Under the Health and Personal Social Services (NI) Order 1972 (as amended by Article 6 of the Audit and Accountability (NI) Order 2003), the Trust is required to prepare annual accounts in respect of endowments and other property held on trust by it in a form determined by the DHSSPS. Further, under the requirements of the Statement of Recommended Practice (SORP) 2005 "Accounting and Reporting by Charities", is the requirement to produce an Annual Report.

Investment arrangements

In order to maximise the total return from investment of the Trust funds, the Northern Ireland Health and Social Services Charities Common Investment Fund was established by an Order dated 30 March 1995, made by the Department of Health and Social Services under Section 25 of the Charities Act (Northern Ireland) 1964. The charitable funds of the Belfast Health & Social Care Trust are invested within this Common Investment Fund. A committee has been established to manage the operations of the Common Investment Fund. During 2013/14 this committee consisted of the following individuals:

Mr Charles Jenkins (Chairman)	BHSCT, Non Executive Director
Mr Les Drew	BHSCT, Non Executive Director
Mr Martin Dillon	BHSCT Director of Finance
Mrs Fiona Cotter	BHSCT Co Director Accounting & Financial Services
Mr Neil Guckian	South Eastern HSC Trust Director of Finance
Mr Nigel Mansley	South Eastern HSC Trust, Non Executive Director

Since 1st April 2012 the Belfast Health & Social Care Trust has had responsibility for the administration of the Common Investment Fund.

Accounts

Names of Trustees

Under the Health and Personal Social Services (NI) Order 1972, as amended by Article 16 of the Health and Personal Social Services (NI) Order 1991, the Board of the Belfast Health & Social Care Trust are the trustees of the Trust Fund. During 2013/14 the following acted as Trustees:

Chairperson	Professor Eileen Evason Acting Chair wef 1.01.13 – 2.03.14 Mr Peter Mc Namey Chairman wef 3.03.14
Non Executive Directors	Ms Joy Allen – resigned wef 28.02.14 Mr Les Drew Councillor Tom Hartley Mr Charles Jenkins Mr James O'Kane
Executive Directors	
Chief Executive	Mr Colm Donaghy
Director of Finance	Mr Martin Dillon
Director of Social and Primary Care	Mr C Worthington
Medical Director	Dr Tony Stevens
Director of Nursing and User Experience	Miss Brenda Creaney

Address of Principal office
A Floor
Belfast City Hospital
Lisburn Road
Belfast BT9

Charity Number: XT1874

The Trustees employed the following professional advisors during the year:

Auditors
Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

Bankers
Bank of Ireland
Belfast City Branch
Belfast BT1 2BA

Accounts

Solicitors

Directorate of Legal Services
Business Services Organisation
2 Franklin Street
Belfast BT2 8DQ

(Advisors in relation to the Charitable Trust Funds Review)
Cleaver Fulton Rankin
50 Bedford Street
Belfast BT2 7FW

Principal Advisors

(Advisors in relation to the Common Investment Fund)
Cunningham Coates Stockbrokers
19 Donegall Street
Belfast BT1 5BX

Structure, governance and management

The Trust Board acts as "corporate trustee" for the Charitable Trust funds and is responsible for ensuring that these funds are held and managed separately from public funds.

The Trust Board has established a Charitable Funds Advisory Committee, which is authorised by the Board to undertake any activity within its terms of reference. It is authorised to seek advice from whatever source it deems to be appropriate in order to fulfil its function. Membership of the Charitable Funds Advisory Committee during 2013/14 was as follows:

Mr Les Drew (Chair)	Non Executive Director
Mr Colm Donaghy	Chief Executive
Mr Martin Dillon	Director of Finance
Miss Brenda Creaney	Director of Nursing and User Experience
Dr Tony Stevens	Medical Director
Mr Cecil Worthington	Director of Social and Primary Care
Ms Joy Allen	Non Executive Director

The roles and responsibilities of the Charitable Funds Advisory Committee in relation to the management and governance of the Trust Fund are as follows:

- Oversee charitable funds in line with guidance in the Trust's Standing Financial Instructions, Departmental guidance and legislation
- Ratifying the creation of new funds by the Director of Finance where funds and/or other assets are received from donors in circumstances where the wishes of the donor cannot be accommodated within the scope of an existing fund.
- Make recommendations on the potential for rationalisation of funds within statutory guidelines

Accounts

- Ensure that assets in ownership of, or used by, the Charitable Fund will be maintained with the Trust's general estate and inventory of assets
- Ensure that funds are not unduly or unnecessarily accumulated
- Produce an annual statement on internal control over Charitable funds, being informed by reports from Management, the Internal Auditor and the External Auditor
- Ensure that a Trustees Report is produced as part of the production of annual accounts for charitable funds
- Ensure that expenditure from charitable funds is subject to appropriate value for money considerations including proper procurement procedures where applicable
- Ensure that Annual accounts are prepared in accordance with DHSSPS guidelines and submitted to the Trust Board within agreed timescales
- On behalf of the Trust Board, and on the advice of the Senior Management Team, the Committee will authorise appropriate policies and procedures in relation to charitable funds.

The Trustees have delegated the authority for expenditure decisions to the Charitable Funds Advisory Committee. The Trustees have also delegated expenditure decisions to specific individuals within the Trust to recommend expenditure from restricted funds. These recommendations were approved by a designated Director of the Trust.

In the Belfast Trust the delegated authorities will be contained in the Terms of Reference for the Charitable Funds Advisory Committee.

In addition, the Charitable funds Advisory Committee recognise the current and ongoing economic conditions in investment markets and its impact on the Charitable Trust Fund's investments. The Charitable Trust Fund Advisory Committee will continue to ensure that there is:

- Continued representation on behalf of the Belfast Charitable Trust Funds on the Common Investment Fund Committee
- Continued discussion and review of Investment Management performance reports and forecasts.

As the Trustees are directors of the Belfast Trust, the policies and procedures followed for recruitment, induction and training of these officers applies also to their duties as Trustees.

During the year, none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Belfast HSC Trust's Charitable Trust Funds.

Accounts

Objectives and activities

The objectives of the Belfast Health & Social Care Trust are to ensure 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.

The aim of the Trustees is to enhance the patient experience within the hospital through planned expenditure from the funds available. The Trustees have not undertaken any fundraising activities in 2013/14 and relied on voluntary contributions and donations.

Achievements and performance

The Trustees policy is to seek to balance the use of the Trust funds capital and income in a way which maximises the benefits to the hospital and patients and which sustains historical levels of income.

During the year the Trust Fund continued to engage in activities commensurate with its objectives. Over £1.3m was expended on charitable activities, in accordance with the Trust's policies and procedures in relation to expenditure from Trust Funds.

Where there are cash balances surplus to requirements the Trust transfers such balances to the Common Investment Fund, in order to maximise the return on investments.

Financial Review

Introduction

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities' The Statement of Recommended Practice issued in March 2005, and with relevant guidance issued by the DHSSPS.

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment fund. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

Review of the year
Income and Expenditure

For the year ended 31 March 2014 there was net income surplus of £412k (after excluding the notional audit fee).

Accounts

Total income of £1,912k was received in comparison to £2,760k in 2012/13 representing an overall decrease of £848k in 2013/14.

Voluntary income accounted for £852k of the total income
Investment income accounted for £1,060k.

Voluntary income decreased £916k on the 2012/13 figure of £1,768k.
Investment income increased £68k on the 2012/13 figure of £992k.
The increase in investment income is due to the additional return from a higher amount being invested in 2013/14 than in 2012/13.

The decrease in total income in 2013/14 is mainly due to a decrease of £680k in legacies received by the Belfast Trust in year, giving a total for legacies received of £403k for 2013/14 as compared to £1,083k for 2012/13.

The overall trend is downwards for donations to the Belfast HSC Charitable Trusts in 2013/14 and this is evidenced through a decrease of £167k in donations from individuals and a decrease of £72k in Corporate Donations as compared to the prior year, this reflects the overall trend in the current economic climate.

The total resources expended for the year were £1,507k (£1,484k in 2012/13) of which total direct charitable expenditure for the year accounted for £1,342k, an increase of £26k on 2012/13.
Total direct charitable expenditure on Building & refurbishment, purchase of equipment & other expenditure increased by £109k on prior year figures. Medical Research decreased by £52k and Patients welfare decreased by £31k compared to 2012/13.
Of the remaining expenditure, governance costs for the financial administration of the fund amounted to £165k representing 8% of total incoming resources.

Financial position at year-end

The total fund balance at 31 March 2013 was £42,889k an increase of £2,014k on the fund balance of £40,875k at 31st March 2013.

In 2013/14 the equity market unrealised and realised gains decreased significantly from £4,406k in 2012/13 to £1,602 in 2013/14. The gain of £1,602 when added to the net income surplus of £412k resulted in the total increase of £2,014k to the fund. This increase to the fund is lower than the increase of £5,692k in 2012/13.This reflects the continuous slow recovery in equity and bond markets.

Financial controls

The Trustees are aware of their financial responsibilities for the money that is held on trust. Appropriate policies and procedures are in place to ensure these responsibilities are adequately discharged, and these are reviewed on a regular basis.

Accounts

Statement of risk

The management of risk in relation to the Trust Funds is closely aligned with the Belfast Health & Social Care Trust's risk management procedures. These are outlined in detail in the Statement on Internal Control contained within the Trust Fund's annual financial statements.

Reserves policy

The Trust Fund does not currently enter into future commitments and so has not created any reserves for this.

Investment policy

For investment purposes the balances on the Trust funds of all Trusts in the greater Belfast area are pooled and invested in the Common Investment Fund.

Charitable Trust Funds review

The Trust continued to work on the advice and guidance of Cleaver Fulton Rankin Solicitors in respect of the review of funds. Files submitted to the Attorney General in January 2013 have been reviewed by his office, a process of re-submission in a new format requested by the Attorney General is currently ongoing. As part of the process the Charitable Trust Funds review working group regularly update and advise the Charitable Funds Advisory Committee of progress to date.

Plans for future periods

Prepare for the implementation of the proposed new funding arrangements by communicating the proposed changes to Trust Staff.
Provide training for the new fund committees and the Charitable Trust Fund Team.
Work with the Charities Commission when it is fully established and ensure that the registration process required under legislation is completed.

Funds held as custodian trustee on behalf of others

The Belfast HSC Trust does not act as Custodian Trustee on behalf of others.

Approved by the Trustees at a meeting of the Board on 5 June 2014

Signed: Mr Peter Naney _____
Chairman

C. Donaghy _____
Chief Executive

BT14-948

Belfast Health and Social Care Trust
caring supporting improving together

ANNUAL REPORT & ACCOUNTS 2020/21

Belfast Health and Social Care Trust
Annual Report and Accounts
for the year ended 31 March 2021

Laid before the Northern Ireland Assembly under Article 90 (5)
of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health
on 15 July 2021

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CHAIRMAN'S FOREWORD

The 2020-21 Annual Report is unique. At no time in our history have health services across the world witnessed a pandemic such as the scale of Covid-19. Northern Ireland has not been immune from this and I am pleased, as Chairman of Belfast Health and Social Care Trust to recognise and celebrate the pivotal role this Trust has played in Northern Ireland's response to this pandemic thus far.

Covid-19 has challenged every aspect of modern day society like never before. And in terms of the health service, in many ways we became unrecognisable. But one aspect has remained steadfast throughout – the bravery, skill, and dedication of our staff. Moreover, it is more than fair to say this has been recognised and applauded right across society.

Under the leadership of Chief Executive, Dr Cathy Jack and in the space of a few short weeks, our teams were able to transform our response to the emerging and acute need. We reduced footfall across our sites, the Mater Hospital transformed to become Belfast Trust's Covid Hospital, we altered almost every service user's pathway, and increased critical care bed capacity to levels where over 200 patients with Covid-19 could receive potentially lifesaving intensive care.

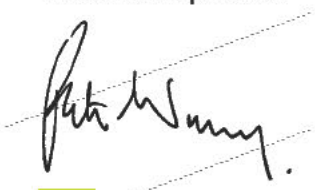
Since those early days of the pandemic in March 2020, we have faced three surges. The Trust's resilience plans have been more than stress-tested in the past 12 months and whilst we have withstood the pressure placed upon us, we have learnt a number of lessons that we will incorporate into future planning. Whilst unavoidable, and driven solely by the organisational imperative to keep service users and staff safe, some of the decisions were tremendously difficult to take. I know that many people in receipt of community support, or waiting on surgery have suffered due to a lack of access to care and that is a source of profound regret to everyone in the Trust. This global crisis impacted everyone in different ways and many suffered directly and indirectly.

But it also is to the great credit of staff that so much work continued. You will see as you read through the following pages how the past year has shown us the adaptability and ingenuity of our staff as they continued to provide many services in the face of the pandemic. This has included drive through clinics, virtual appointments and the use of technology to educate and inform our service users as all of us became accustomed to a new way of living.

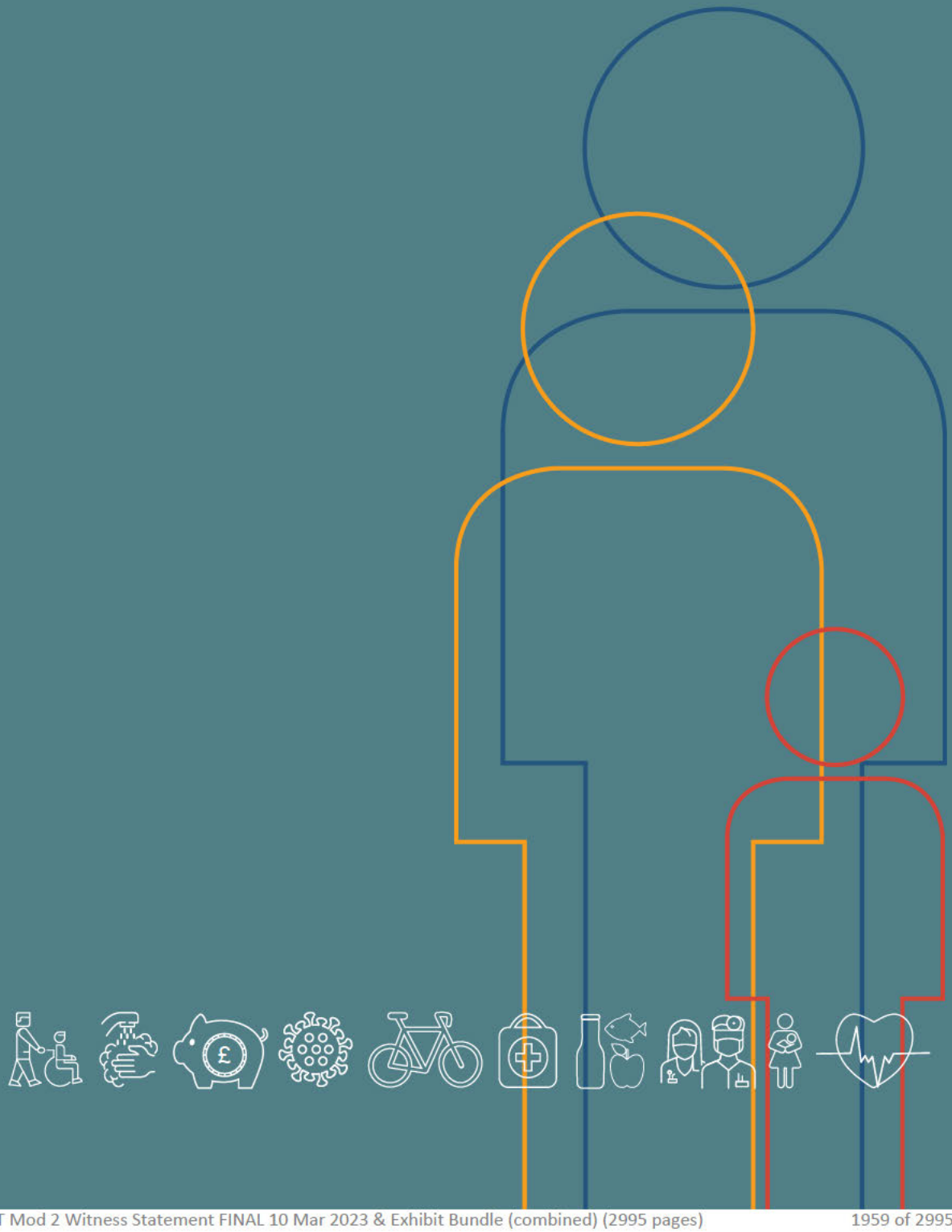
Whilst social distancing guidelines did not permit a staff recognition event to take place in 2020 I cannot help but feel it would have been incredibly difficult to select winners for specific awards from a field so rich with talent, dedication and creativity. Every member of staff across health and social care should be recognised equally for the terrific role they played this year of all years.

I would like to thank my Non-Executive colleagues on the Board of Directors as well as Dr Cathy Jack, our Chief Executive, the Executive Team and all the Divisional Management teams for their continued support.

I commend this Annual Report to you as a snap shot of a period in history which we all hope, will never be repeated.



PERFORMANCE REPORT



PERFORMANCE REPORT

Performance Overview

The purpose of the performance overview is to provide a brief summary of the Trust, its aims and risks to the achievement of its objectives. It also provides an overview of the Trust performance over the past year.

Chief Executive's Statement

I am delighted and proud to present this Annual Report. During this time our health service has been tested unlike any other time in its history and through the dedication and courage of our staff, resilience of our contingency plans and quality of service delivery we have delivered care to those most in need during the Covid-19 pandemic. As we inch our way through recovery and rebuilding plans, we are mindful of the ever-present threat of Covid which will dictate what our services will look like in the immediate months and years to come.

Time and again our staff have gone above and beyond as they provided compassionate care to those who were ill with Covid and to their families, especially those who were unable to visit loved ones who have passed away. That pain is unimaginable but I am proud that our staff, even when faced with increasing demands prioritised the importance of compassion for those we care for. This is demonstrated by the exceptional feedback we have received from patients and their families.

Our teams across a range of services have adapted to the unexpectedly new restrictions on how we carry out our roles. This has not been confined to critical or acute care. Our community teams have carried out the extremely difficult work of providing care for patients who have Covid at home; district nurses expanded their roles significantly, social workers home schooled children who live in our children's homes just like every other parent during lockdown, and clinical and social care teams supported multiple nursing homes in outbreak. Our Patient Client & Support Services and our Estates staff saved lives. They have kept our sites running safely, even in the most challenging of times and none of this would have been achievable without our dedicated team at Coolmore Stores ensuring everyone had access to appropriate Personal Protective Equipment (PPE). We delivered 112,858,462 PPE over the past year.

Belfast Trust took on a regional role with the Nightingale Hospital and enhanced respiratory care at the Mater Hospital. Our outcomes are exceptionally good. For example, 148 patients with Covid were discharged from ICU and over the last year, 29 patients were treated successfully by our specialist teams in the Mater.

Our ICU Follow Up team are providing excellent multi-disciplinary care to patients who were admitted to ICU. Whilst Human resources have produced videos to guide and support staff through

the pandemic, provided expert occupational health support to staff, and were available to guide us through the myriad of unfolding advice for staff as we learned more and more about this deadly disease and how it could impact on our staff. There is much, much more to read in this Annual Report. This ability to diversify is indicative of many other examples across the organisation and demonstrates the ability we have to change approach whilst delivering results.

Whilst we are proud to have delivered high standards of care during the pandemic, it has not been without its challenges. Redirecting resources to fight the disease was the right thing to do but this has had an inevitable impact on other services where waiting lists have grown even further and surgery has been postponed with deep regret. Through our recovery and rebuilding plans, we are working with regional Health and Social Care partners to deliver these services based on clinical need. This has included the introduction of “Green (Covid minimal) Pathways” which will help isolate Covid-19 treatment from our complex and major surgery, which will take place at Belfast City Hospital on behalf of the region.

Whilst our focus has necessarily been on the Covid-19 pandemic, there is a long-term emphasis and commitment to ensure the health service remains financially sustainable. I can report that this year, in spite of extraordinary pressures, we met all of our financial commitments. The health and social care landscape has changed, however, as the demands on our services have grown to unprecedented levels. Health and Social Care will never be delivered in the same way as it was prior to this pandemic. It has never been clearer that major reform is required at all levels of the HSC system including addressing workforce issues, emergency care, waiting times and care in the community – and most particularly, care of older people and vulnerable younger people.

Whilst challenges will remain and new issues will arise, I am enthused and encouraged by the attitude of our staff in how they adapt and remain committed to continually improving and transforming service delivery. I have every faith that we will go from strength to strength given the determination, focus and courage of my 22,000 colleagues.

Trust Purpose and Activities

Belfast Trust is one of the largest integrated health and social care Trusts in the United Kingdom.

We deliver integrated health and social care to approximately 358,000 citizens in Belfast and provide the majority of regional specialist services to all of Northern Ireland.

We have an annual budget of £1.9 billion and a workforce of over 22,000 (full time and part time). Belfast Trust also comprises the major teaching and training hospitals in Northern Ireland.

Our Annual Activity

In a normal year the average activity levels across the Trust include:

- Delivers 329,000 District Nursing visits
- Delivers care to 7,300 people supported in their own homes
- Is responsible for 251 children on the Child Protection Register, 871 Looked After Children and over 3,500 children and young people in need.
- Delivers 185,000 + attendances at Emergency Departments
- Cares for 64,000 day case patients
- Cares for 20,000 elective inpatients
- Cares for 43,000 non-elective inpatients
- Cares for 562,000 outpatients, including 18,000 with procedures undertaken
- Delivers 18,000 critical care bed days including Paediatric ICU, Regional ICU, HDU and Special Care Baby Unit
- Delivers 8,200 Cardiology procedures
- Has over 130 partnerships + more than 1,000 contracts with community, voluntary and private sector organisations
- Is supported by 350 volunteers
- Staff liaise with and provide support and advice to carers through a network of family carers (estimated to be in the region of 40,000).

Where our services are based

Map Key

= Hospital Site

Muckamore Abbey Hospital is situated approximately 13 miles outside Belfast in Co Antrim

= Wellbeing and Treatment Centre (WTC)

G – Grove WTC
C – Carlisle WTC
S – Shankill WTC
BH – Beech Hall WTC
B – Bradbury WTC
K – Knockbreda WTC
H – Holywood Arches WTC

Our Vision

The vision for the Belfast Trust is to be one of the safest, most effective and compassionate health and social care organisations.

Our Values

The HSC Values were established to embed a core set of leadership values and associated behaviours across all Health and Social organisations in Northern Ireland. They were the result of a large-scale scoping exercise that received nearly 4,000 responses.

The Values define everything we do – how we work with each other and deliver our services. They reflect our commitment to provide safe, effective, compassionate and person-centred care.

The HSC Values are:

Working together

We work together for the best outcome for people we care for and support.

We work across Health and Social Care and with other external organisations and agencies, recognising that leadership is the responsibility of all.

Excellence

We commit to being the best we can be in our work, aiming to improve and develop services to achieve positive changes.

We deliver safe, high quality, compassionate care and support.

Openness and Honesty

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

Compassion

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

Our Corporate Themes

Our Corporate Themes support the achievement of the Trust's Vision and are well embedded throughout the organisation. The way that our services will be planned and developed from 2018 - 2021 are described under these five themes:

- **Safety, Quality and Experience** – the Trust will work with service users and carers to continuously improve Safety, Quality and Experience for those who access and deliver our services
- **Service Delivery** – the Trust will drive improved performance against agreed goals and outcomes in partnership with our service users and carers, staff and partners in the community and voluntary sectors
- **People and Culture** – the Trust will support a culture of safe, effective and compassionate care through a network of skilled and engaged people and teams
- **Strategy and Partnerships** – the Trust will work with partners to innovate and to develop strategies to transform health and social care in partnership with our service users and carers, staff and partners in the community and voluntary sectors
- **Resources** – the Trust will work together to make the best use of available resources and reduce variation in care for the benefit of those we serve.

The Trust Corporate Objectives to underpin these themes are:

- We will seek, listen and respond to service user and carer experience, including real-time feedback in order to inform and develop our services

- We will make our services safer and achieve agreed improvements across our safety improvement measures
- With our partners, we will encourage our population to play an active role in their own health and wellbeing
- We will support people with chronic and long term conditions to live at home, supported by carers, families and their communities
- We will optimise the opportunities for young adult care leavers through education, training and employment
- We will further develop safeguarding services in partnership with service users, parents, carers, communities and other agencies to enhance safety and welfare of vulnerable adults and children
- We will improve community support to enable more timely discharge for older people and those with chronic conditions
- We will deliver agreed improvements for our unscheduled care patients and develop services to avoid unnecessary admission
- We will deliver agreed elective care improvement each year, including acute, mental health and cancer services
- We will increase staff engagement in order to improve the delivery of safe, effective and compassionate care
- We will work with partners to innovate and to develop strategies to transform health and social care in partnership with our service users and carers, staff and partners in the community and voluntary sectors
- We will build a sustainable workforce, deploy our resources in an effective and efficient manner, invest in infrastructure which is fit for service delivery and achieve financial balance.

Challenges

Covid-19

Over the past 12 months Covid-19 has changed the face of health and social care in Northern Ireland beyond recognition. Our response to this challenge has been based on the principles of openness, compassion and working collectively.

During this time our primary aim and concern was to ensure capacity was available to deliver intensive and critical care, as well as recovery support to all patients who required it. The overarching ambition to never be at the point where care could not be provided was central to every decision taken and as a result the delivery model for health and social care will never be the same again.

The Covid-19 virus was first detected in Wuhan province, China in December 2019 and modelling suggested Northern Ireland would experience a rise in cases and admissions in April and May 2020. The Trust immediately took action to ensure preparedness for the pandemic while supporting service areas as they adapted in an effort to continue delivering care.

The Trust established specialist Covid-19 areas as a priority before the first patient presented. Initially, a dedicated ward in the Royal Victoria Hospital was reconfigured and staffed to treat the first Covid-19 patients in Northern Ireland. Processes were set up to immediately isolate and test any patient who attended with or developed symptoms.

A significant element of the testing program required an increase in our lab capacity, from a low base of 360 tests per week the Regional Virology Laboratory (RVL) can now process over 9,000 PCR tests over a seven day period. This was crucial to our management of patients in our hospitals and in maintaining safe staffing levels.

In late March 2020, as projections made clear the potential need for a rapid expansion in respiratory and critical care we took the decision to designate the Mater Hospital as Belfast Trust's Covid-19 acute site. Whilst this required a number of services to decant to other sites this decision ensured we had the capacity required to treat any initial surge of patients with Covid-19.

To coincide with this re-designation and their move to the Mater, our respiratory team, across a range of disciplines, recorded a video asking the public to follow public health messaging and to stay at home. The video went viral, reaching 8 million views on social media and appearing on news channels across the world. The emotion of the plea being delivered by those on the very front line of the response was central to the videos success.

The decision to re-designate the Mater also saw the Emergency Department closed to all but NIAS respiratory transfers which increased pressure on the Royal Victoria Hospital Emergency Department. In the first instance it was therefore critical that the RVH ED was redesigned to

separate Covid-19 from non-Covid-19 patients. Later we opened the Urgent Critical Care pathway within ED to triage patients more effectively and reduce capacity on the Department.

As admissions continued to rise, the Department of Health announced on 2 April 2020 that the Belfast City Hospital Tower Block would be re-designated as the HSC Nightingale Hospital for Covid-19 positive patients requiring Intensive Care Services. A significant multidisciplinary effort was required to improve electrical supply, expand oxygen capacity, procure specialist equipment and increase IT provision across the Tower Block. All of this was just as vital to our response as our clinical and nursing staff who answered the call of redeployment, returned from retirement or left training early to staff the beds at a safe level. This successful transformation allowed the Trust to potentially accommodate up to 230 critically ill patients with Covid-19 requiring ventilation and critical care.

To provide this increase in critical care patients a number of significant decisions were taken to release pressure on our services and create the capacity needed. A significant part of this was the postponement of elective surgery and we fully accept the anxiety that has caused. It cannot be easy to be told that your surgery has been postponed, especially when you do not know how long it will be before it is rescheduled. We apologise to the patients and families affected by this and have given assurances that patients have or will be rescheduled based on clinical need. Central to this is the designation of Belfast City Hospital as a regional centre for complex surgery which will maximise theatre capacity resulting in increased procedures as we work through waiting lists.

In the community we worked in partnership with local GPs to establish Beech Hall Health Centre as a Covid-19 community assessment hub, providing screening and health care for patients who were displaying symptoms consistent with Covid-19 but did not require hospital care. Additionally, the role of community and district nursing expanded dramatically as our Acute Care at Home Team delivered a wider range of care in people's homes than before. Their response to Covid and non-Covid issues has been exceptional and health and social care would not have been in the position to respond to the pandemic without their commitment to provide support to their service users.

On the same day, we followed Departmental advice and suspended visiting on all of our hospital sites. This was an incredibly difficult time, especially for our patients who faced an extended stay in hospital, and for those who sadly passed away in our care. Every effort was made to provide virtual visits through FaceTime and Zoom but we appreciate it was not the same as visiting in person. The safety of our patients, staff and visitors was paramount and this approach was regretfully necessary.

Partnership working was crucial in responding to the pandemic and in May 2020 we worked with Healthcare Ireland and the Ramada Encore to open a step down facility at the hotel to provide care for patients who were fit to be discharged from hospital but still required some clinical care before going home. Whilst this was not used to capacity it provided us with a significant increase in step down bed capacity to ensure those needing acute care could receive it in a hospital site.

As lockdown eased for most of society and acute Covid admissions declined from their peak the epicentre of the pandemic had moved from our hospitals to care homes. Throughout the pandemic, we have assisted care homes with thousands of items of PPE, guidance on infection, prevention and control and in ensuring safe staffing levels, which has included redeployment, where possible.

After the summer months Covid-19 admissions began to increase once again due to the general rise in transmission rates within wider society. HSC Nightingale was re-established, having been de-escalated over the summer, at the Belfast City Hospital Tower Block and other services scaled back to provide the bed and staffing capacity required to deliver Covid-19 care.

HSC Nightingale was formally stood down for a second time in April 2021 and all Covid-19 patients are currently cared for at the Mater Hospital as it remains the Covid-19 hospital for Belfast.

During the pandemic, in an effort to maintain the safety of our patients and staff a number of measures were put in place to minimise disruption to service delivery. Our IT team increased our server capacity to allow up to 1,400 people to work from home at any one time, reducing footfall in our sites and protecting non-clinical staff from exposure to the virus. This work also permitted us to hold virtual consultations in some service areas to maintain service delivery, where possible and through our virtual hospital, a small number of services were provided online, to create capacity within our acute sites and protect patients from exposure to Covid-19.

Equally, in Occupational Health measures ranging from staff testing to psychological support were put in place within a matter of weeks. This was crucial to ensuring our staff could get tested and, if the result was negative, return to work and continue to deliver services.

Management of our response to Covid-19

The Trust established a Covid-19 Oversight Group which leads on the Covid plan. This team works in partnership with the Senior Management Team of the Trust and oversees every aspect of our response to the pandemic, including what is happening in the community, in our hospitals, staffing, PPE stocks and testing in our laboratories.

We also have a specific community Covid-19 group which co-ordinates information pertaining to community services, including children's services, mental health and community learning disability.

Non-Covid services

At an early stage, the Trust took the decision to stand down outpatient and routine elective work to release staff to meet the increasing clinical needs of Covid-19 patients and to prevent patients coming to hospital sites for appointments. Where possible, clinicians have used telephone appointments to reduce the impact for patients.

Providing safe and effective care throughout the pandemic remained the Trust's top priority and as such there has been little impact in terms of emergency work.

The decision to postpone elective surgery was not taken lightly and we appreciate the anxiety our patients experienced as a result. We have already begun the process of recommencing elective surgery and it will be prioritised based on clinical need.

Staffing

In addition to specialist intensive care staff, other medical and nursing staff have been upskilled to work alongside the ICU trained staff caring for patients in intensive care.

We have put in place many measures to help our staff as we recognise that Covid-19 has the potential to increase psychological and physical pressures on staff. A number of helplines have been established, including an Occupational Health Advice Line and a confidential psychological support helpline. Staff have also been provided with guidance on looking after their mental health.

Regional guidance has been followed in terms of self-isolation for any member of staff suspected of having Covid-19 or whose family member is suspected of being Covid-19 positive, and for staff who required 'shielding' due to medical conditions, pregnancy or those over the age of 70. The Trust prepares a daily report on staff absenteeism as a result of the above, and uses this to arrange for appropriate testing to help staff return to work as quickly as possible. We have also enabled staff to work remotely where they are able to do so and where staff are required to work on hospital or community premises, social distancing guidelines are strictly followed.

Staff accommodation was organised by the Trust for staff who, for any reason, could not live at home or return home between shifts. Accommodation and meals were funded by the Trust.

Personal Protective Equipment

The availability of PPE to every member of staff who needs it is crucial, and we have established processes to ensure equality of access to PPE for all staff. The Covid-19 Oversight Group continuously reviews stock levels, usage and planned deliveries to manage the Trust's demands. This included ensuring local care homes who needed PPE from the Trust receive it.

Linked to PPE is the requirement to have staff appropriately fit tested for masks and we have trained all staff who may be required to wear masks of this nature.

Staff Testing/Labs facilities

The Belfast Trust Regional Virology Laboratory (RVL) worked hard to increase their testing capacity and turnaround times since the beginning of the pandemic. The RVL team, one of the first 12 UK Covid-19 testing sites, developed a testing platform in February 2020 and capacity has increased from 360 tests per week to over 9,000 tests per week. This has enabled the Trust to test staff as well as patients in line with regional testing guidance.

Swabbing for patient and staff testing was originally provided from two pods (in close proximity to

the Royal Victoria Hospital and Mater Emergency Departments) which were purchased specifically for Covid-19; swabbing was performed in the pods by Trust staff.

In April 2020, Belfast Trust testing on a larger scale became available at the Balmoral MOT Centre, creating a drive through facility for the testing of staff, and a small number of patients. We are deeply grateful to the Department for Infrastructure to agree to us using the site for this purpose until MOTs resumed in the autumn of 2020.

At this point staff testing moved to Knockbracken Healthcare Park where a purpose built facility has been established to maintain a drive through testing service.

Testing for the general public remains available in the SSE arena car park, which is run by the consultancy firm Deloitte and overseen by the Public Health Agency.

Covid vaccination program

The Non-Clinical Support Building on the Royal Victoria Hospital site was identified as one of seven regional vaccination centres across Northern Ireland. The first Covid-19 vaccination in Northern Ireland was delivered at the Royal on 8 December 2020 and it has now administered more than 100,000 doses.

In April 2021, a mass vaccination centre opened within the main auditorium of the SSE Arena. This is staffed and administered by the South Eastern HSC Trust and the Public Health Agency.

Human Resources and Occupational Health

Human Resources and the Occupational Health Service has provided a variety of supporting services to Belfast Trust staff during the pandemic whilst continuing to deliver its core services and functions. Testing staff for Covid-19 and identifying close contacts became an integral part of the service to ensure the number of staff absent due to self-isolation was limited. Several new services were setup in response to the pandemic.

In the early stages of the pandemic the service, initially setup a results team, who provided Covid-19 PCR results along with fitness to work advice directly to staff and their relatives. The service has evolved to include a text service delivery to transmit test results to employees and their relatives issuing 37,738 swab results.

The Occupational Health and Wellness Team advice line provided advice, guidance and support to staff and managers and made outbound wellness calls to staff who have tested positive for Covid-19. To date the team have received 28,005 advice calls and have made 4,584 wellness calls to staff.

Staff within the Contact Tracing Team have been responsible for the provision of a contact tracing service for Trust staff. The team have contact traced 1,683 confirmed cases amongst staff, which in turn has identified 1,114 close contacts. The team also work closely with Infection Prevention

Control colleagues in relation to outbreaks.

The Occupational Health service have assisted with the delivery of a psychological support line for staff throughout the pandemic. Additionally, a referral system is in place to enable managers to refer staff affected by Covid-19 for an urgent assessment.

Delivering quality services

While we recognise that Covid-19 has created significant challenges, the Trust has responded with innovation utilising the talents and flexibility of our staff to ensure patients continue to receive compassionate care. We constantly strive to improve and learn from best practice here and elsewhere. The following pages provide just a small sample of that work.

Safety, Quality and Experience

ICU Follow Up Clinic

The Belfast Trust ICU Follow Up Clinic was set up rapidly in response to the pandemic to assess and aid the recovery of patients who had Covid-19. Central to our service is our wide ranging multi-disciplinary team including:

- Consultations with a Clinician and Nurse
- Physiotherapy to assess ongoing rehabilitation needs
- Psychological support to address ongoing anxiety and trauma issues
- A full medication review with a member of the Pharmacy team
- Speech and Language support for ongoing issues after ventilation
- Dietician advice on getting the nutrition to support recovery.

Glaucoma

A new, innovative approach to providing continued assessment and monitoring of patients with glaucoma during the Covid-19 pandemic was established at our drive through facility in the Shankill Wellbeing Centre.

Providing continued assessment and monitoring for patients with glaucoma during the Covid-19 pandemic was necessary to mitigate the risk of sight loss and ensure that patients receive the timely treatment they may require.

Monitoring the pressure in a patient's eye, through a hand held machine, provided an accurate reading on how the condition has progressed and allowed us to triage patients for further treatment or appointments as necessary. The process also provided peace of mind for patients who know that the condition is not going unchecked and the risk of sight loss was considerably decreased.

Service Delivery

Rapid Testing at RVH ED

On 16 December 2020 we introduced the Lumira DX Rapid test to the Royal Victoria Hospital Emergency Department, which provides a diagnostic result for Covid-19 within twelve minutes.

As one of five early adopter sites, we have generated data to demonstrate the value this test can add when managing a busy Emergency Department in a pandemic. This allows us to more effectively isolate patients who return a positive Lumira test whilst ensuring those with a negative test can be seen safely.

Virtual Hospital

A diagnosis of Covid-19 can be stressful for both care-givers and patients. In order to ease that pressure, Belfast Trust have set up virtual Covid-19 wards for patients who can be safely discharged.

The Virtual Hospital aims to continue to provide an excellent standard of care beyond the hospital walls and into patients' homes. Behind this service is a multi-disciplinary team, consisting of specialist nurses, doctors, the emergency department, allied health care professionals and primary care.

Once admitted our team will contact the patient at home and monitor them through frequent contact as well as offering support and advice. If additional needs are identified, these will be discussed at the daily Multi-Disciplinary Team ward round.

The changing role of ICT

Traditionally ICT has provided resources for staff as they come to work but over the last year ICT has supported a growing number of staff across the Trust to work remotely. In February 2020 ICT began to distribute provisions across the service to increase remote access infrastructure for staff. When lock down began in March 2020, the number of staff across the Trust working remotely from home jumped from an average of 40 a day to a peak of 1,300. This jump was only possible with the infrastructure built out by ICT in February 2020 around datacentres, servers and security provisions, as well as the repurposing of end of life equipment to help support the demands on ICT systems.

Microsoft Teams has been a huge success for ICT during the pandemic with face-to-face meetings stopping overnight, this allowed staff to collaborate and work together seamlessly. The service is now embedded across the Trust, making meetings and virtual conferencing normal practice for staff.

Opening up the Nightingale Hospital was a huge task for the Trust and ICT were instrumental in helping services move out of Belfast City Hospital to other sites but also in opening the step-down facility at the Ramada Hotel in Belfast city centre and working with the independent clinics to support services.

The pandemic changed how ICT worked, relying on ICT staff and suppliers to help deliver unprecedented support for staff; a network connection in the Ramada Hotel running within 24 hours creating an extension of Belfast Trust systems in an outside facility.

ICT were crucial in the rollout of the Trust's vaccination programme for staff and for the public. Using the annual flu vaccination booking system as a base, ICT adapted a version specific to help staff book their Covid-19 vaccinations as the programme went live offering a simple and effective booking system that staff could access in work or at home.

People and Culture

Ask HR

Covid-19 had an impact on everyone, not least our staff who faced the pandemic from the front line and understandably had a lot of questions about how Covid impacted on them.

The Belfast Trust Human Resources Team produced a series of online videos with information on maternity pay, annual leave, social distancing, working from home and more. These coupled with our HR advice service, BWell app and Occupational Health helpline provided staff with a holistic HR service as they faced the pandemic.

#DoingOurBit

Belfast Trust has become the first Health Trust in Northern Ireland to sign up to #DoingOurBit – a free online fitness platform for health and social care staff.

#DoingOurBit started as a passion project for keyworker Julie Davis, who works as the Deputy Chief Operating Officer at the Clinical Research Network West Midlands. Julie, who is also an amateur power lifter, created the project when she saw the emotional and physical impact the pandemic was having on her NHS colleagues. She invited personal trainers to 'give back' to the hard-working NHS workers by providing free online workouts and wellbeing sessions. Since June 2020, 35 trainers have donated more than 45 workouts and over 90 NHS trusts have signed up to give over half a million NHS and social care staff access to the platform.

Belfast Trust is hoping the platform will support the physical and mental wellbeing of their staff.

The Trust, which has more than 22,000 staff, chose to offer #DoingOurBit to all colleagues to help keep them fit and well despite disruption to gym and exercise classes during the pandemic. Not only is the #DoingOurBit platform an ideal way to get active, it carries no cost to staff.

Strategy and Partnerships

Animated guidance for Paediatrics

The past 12 months have been difficult for everyone, especially young people who may not fully understand Covid-19, its implications and what it means to them. This is especially true for our Paediatric patients who may require ongoing treatment during the pandemic.

Our Children's team and the Public Health Agency have worked together to produce a series of animated videos educating young people on these issues, reducing anxiety and providing reassurance. Examples of these include "Coronavirus-Explained for Children", "Saying goodbye when someone special dies", "PPE explained for children" and "A kids guide to Ambulance Transfer."

Paediatric Living Donor

In June 2020, Belfast Trust announced the first paediatric living donor transplant since the Covid-19 surge in the UK or Ireland.

Inspired by the successful work undertaken by our adult Renal and Nephrology service, increasing deceased donor transplants during Covid-19, the paediatric team were incredibly proud to have reached this stage. Regrettably, living donor transplants were stood down during the Covid-19 surge.

Due to the pandemic, the Trust took steps to make sure we could proceed safely to protect our patients and staff. The efforts of the public to socially distance, stay at home and reduce the strain on the health service were vital to ensuring we had the capacity to deliver this service for patients who needed it most.

As the donor was an adult, this achievement is a result of collaboration between our paediatric team and those in the adult service at Belfast City Hospital, ensuring a smooth process.

Young People NI Website

The Young People NI website was created by the Royal Victoria Emergency Department in partnership with the Southern HSC Trust and the Adolescent Network NI. The aim of the website is to help support young people with a wide range of issues they might be experiencing, including mental health, drugs and alcohol, bullying and problems at home.

The idea came after the team introduced a pilot scheme to introduce an assessment tool in ED for doctors and nurses to use when a young person presents to the Emergency Department with possible mental health issues. The HEEADSSS strategy is the tool that is used to assess the risk to the young person and to help staff make decisions about what services they might need referred on to. The team felt that there was a wealth of information available online which meant it could

often be difficult for young people to find the support they were looking for and therefore decided to create a website which would detail services available to young people on a variety of issues.

It is hoped that the website will offer young people the options of accessing support services in their home and community before they reach a crisis point. It is anticipated that with continued success the initiative could be rolled out across the region.

Resources

Free catering

Our staff are the lifeblood of our organisation and it was important to us that staff were provided with the appropriate nutrition and hydration during their shift. For this reason, we made all meals and drinks in our canteens free of charge to staff from 1 April 2020 until the Autumn.

Whilst this came at a cost to the Trust financially, it was well received by our workforce. During the Autumn surge staff were provided with free sandwiches and hot drinks from our canteens.

Macular Building opening

The Ophthalmology Macular Service has opened a new modular unit on the Musgrave Park Hospital site. This unit has two injection rooms and an OCT retinal scanner. There are also parking spaces reserved for macular patients outside the unit.

The modular unit will help address the delays and anxiety of patients caused by restrictions in accessing the Macular Service at the Mater Hospital site.

The Macular Service at the Mater Hospital remains open and delivers treatment for patients with macular degeneration, retinal vein occlusion and diabetic retinopathy.

Performance Analysis

The Belfast Trust is committed to embedding effective organisational performance management arrangements to ensure clear and robust accountability and assurance arrangements to deliver better outcomes for patients and clients through a Quality Management System (QMS).

Performance within our QMS is managed through a tiered accountability process with comprehensive reporting against key performance standard and targets related to six quality parameters (safety, experience, effectiveness, efficiency, timeliness and equity). Reporting is provided through the Trust organisational structures ie. Trust Board, Executive Team (through the Chief Executive), Directorate and Divisional Teams. Risk and performance are examined through the QMS reporting structures and actions agreed as required.

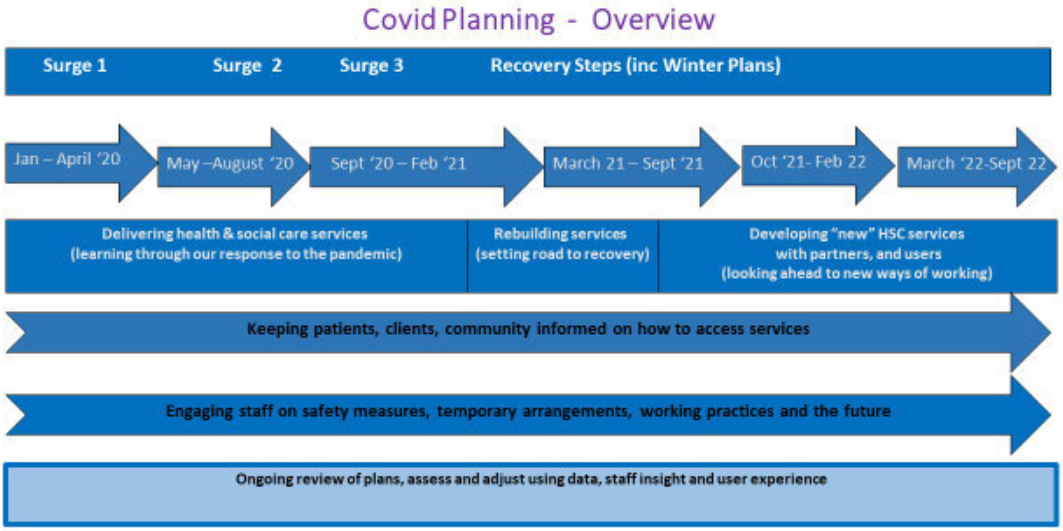
Trust services were significantly impacted in 2020-21 due to the Covid-19 pandemic and this also impacted on delivery against Performance targets.

Covid-19 Performance Management arrangements – Core funded activity and Re-build planning

Throughout 2020-21 the Trust had in place a daily and weekly reporting structure, the Charles Vincent Daily/Weekly SitRep, to provide Executive Team with a wide range of operational metrics to provide assurance, and facilitate decision making related to service delivery and planning in response to the pandemic.

Performance against Trust core Service and Budget Agreements activity was significantly affected during 2020-21 and it was recognised that targets should be re-set to take account of the impact of surges in the pandemic and resulting changes in capacity, along with limitations on capacity to maintain social distancing and other Covid-19 safety requirements.

A regional approach was adopted during 2020-21, with Trusts delivering to agreed service re-build plans, which took account of Covid-19 pressures. Monthly and quarterly activity targets were provided by Trusts with performance against these targets monitored regularly. In addition to internal capacity re-build, regional arrangements were established for Trusts to access Independent Sector facilities to provide cancer and time critical elective surgeries in a range of specialties.



In 2020-21, the Trust worked to deliver, as far as possible, the Ministerial Commissioning Plan Directions Performance (CPD) targets. These targets were rolled forward from 2019-20, as 2020-21 CPD targets were not issued due to the Covid-19 pressures.

In 2020-21, the Trust achieved or substantially achieved the following standards and targets:

- C-Difficile and MRSA – target to have less than or equal to cumulative 110 incidences of C-Difficile and 12 incidences of MRSA by 31 March 2021
- Breast Cancer 14-day wait
- Cancer Urgent 31 day pathway
- Hip Fractures <48 hours
- ED Triage <2 hours
- Mental Health discharges <28 days
- GP Out of Hours 95% of patients triaged <=20 minutes
- Mental Health discharges within 7 days
- Non-Complex patients with discharge – 6 hours
- Absence.

The Trust was not able to deliver against the targets set out below, with reduction in service delivery capacity impacting throughout the year because of Covid-19:

- ED patients treated, discharged or admitted within 4 hours, 12 hours
- Diagnostic – urgent tests reported within 2 days, numbers waiting 9 weeks and 26 weeks

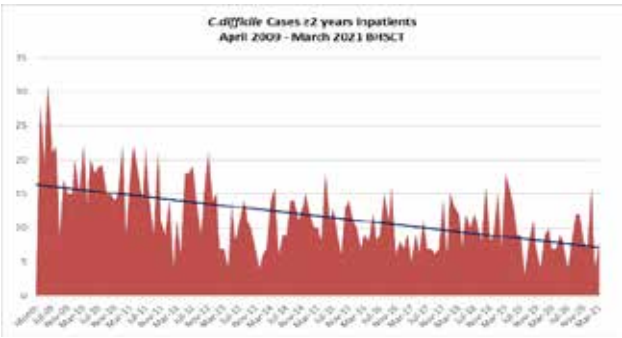
- Cancer 62 day pathway
- OP percentage of patients waiting no longer than 9 weeks; no patient waiting longer than 52 weeks
- IPDC percentage of patients waiting no longer than 13 weeks; no patient waiting longer than 52 weeks
- CAMHS 9 weeks and Psychological Therapies 13 weeks
- Direct Payments
- AHP – no patient waits longer than 13 weeks to first treatment
- Carers Assessments; 10% increase year on year
- Complex patients with discharge – 48 hour and 7 days
- Core funded IPDC and OP activity.

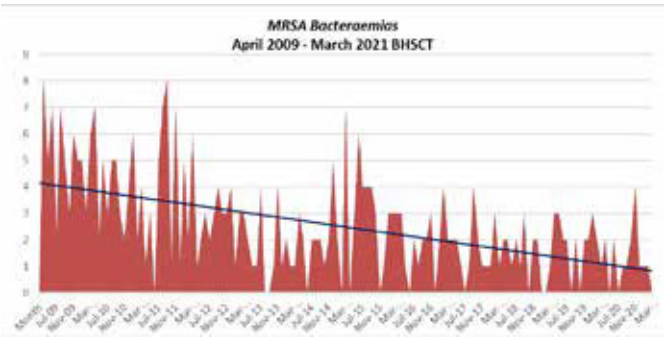
More details related to some of the standards and target areas are provided in the section below. Please note that the targets, as referenced above, relate to 2019-20 as new targets were not issued for 2020-21.

Performance: Healthcare Associated Infections (HCAI)

The Trust is striving to be one of the safest, most effective and compassionate Health and Social Care organisations. One of the top priorities for the Trust is to "reduce harm from Healthcare Associated Infection".

The graphs below present the picture of the Trust's performance in relation to Clostridium difficile and MRSA bacteraemia respectively from April 2018 to March 2021. It should also be noted that, from 2009 (tables below), there has been a downward trend in relation to MRSA bacteraemia and Clostridium difficile infections with a clear reduction in case numbers for both infections over time.





For the year 2020-21 we recorded 111 cases of Clostridium difficile against a target of 110. In total 16 incidences of MRSA bacteraemia were recorded against a target of 12.

In 2019-20, the Trust was also set a target for gram negative bacteraemia of 201 isolates and the outturn for 2019-20 was 240. In the year 2020-21 the number had reduced to 187.

There was a reduction in hospital admissions in 2020-21 compared to 2019-20, due to Covid-19.

Performance: GP Out of Hours Service

To have 95% of acute / urgent calls to GP OOH triaged within 20 minutes

There were 3,345 Urgent Calls between April 2020 and March 2021, of which 3,159 (94.4%) were triaged within 20 minutes. This is 0.6% below target.

Urgent calls of 3,345 for 2020-21 represent 4% of the 84,622 total GPOOH calls recorded by the Trust during the year.

Performance: Emergency Department

95% of patients attending any type 1, 2 or 3 emergency department are either treated and discharged home, or admitted, within four hours of their arrival in the department

There were 128,533 patients treated at ED between April 2020 to March 2021, compared to 185,404 for 2019-20.

At March 2021, 55% of Trust ED patients were seen within 4 hours of arrival.

No patient attending any emergency department should wait longer than 12 hours of their arrival in the department

The cumulative number of patients waiting more than 12 hours in 2020-21 was 7,373 (5.7%) of the 128,533 total attendances.

Urgent Care Centre (UCC)

As part of the development of the unscheduled care pathway an Urgent Care Centre opened on 14 October 2020. There were 18,800 attendances recorded between 14 October 2020 to 31 March 2021.

ED Triage

Unscheduled care: At least 80% of patients to have commenced treatment, following triage, within 2 hours

By March 2021 there were 101,434 ED patients triaged, of which 77,585 (76.5%) were seen by a consultant within 2 hours.

PERFORMANCE REPORT

Performance: Hip Fractures

95% of patients, where clinically appropriate, wait no longer than 48 hours for inpatient treatment for hip fractures

Overall 93% of patients presenting were treated within the target by March 2021.

The Trust has introduced a number of innovative changes to facilitate a more patient centred, efficient and effective fracture pathway. These include:

- Virtual fracture clinics have resulted in a liaison pathway with Belfast Trust and Northern Trust ED, which involves the review of ED x-rays to route the patient to the appropriate sub-specialist, and triage based on urgency. This ensures involvement of the most appropriate professional, whether physiotherapist, specialist nurse or sub-specialist fracture surgeon in the initial care of patients who were previously referred to be seen at fracture clinic on day of ED attendance
- Introduction of Block lists to allow better utilisation of General Anaesthetic (GA) sessions for patients requiring a GA
- Use of Musgrave Park elective theatre capacity to treat less complex but urgent fractures requiring overnight or short inpatient stay.

Performance: Diagnostic Waiting Times

The Trust measures against several targets in relation to patients waiting for diagnostic tests. Additional non-recurrent resources were made available in 2020-21 to help address waiting list pressures.

75% of patients should wait no longer than 9 weeks for a diagnostic test

In March 2021, 46% of patients waited less than 9 weeks for diagnostic tests.

No patients should wait longer than 26 weeks for diagnostic tests

In March 2021, there were 15,374 patients waiting in excess of 26 weeks.

All urgent diagnostic tests should be reported on within two days

In March 2021, there were 84% of urgent diagnostic tests reported within 2 days.

Performance: Cancer

All urgent suspected breast cancer referrals should be seen within 14 days

The Trust met the 14-Day Breast Cancer Target in 2020-21 with 100% of patients being seen within 14 days of referral at March 2021.

At least 98% of patients diagnosed with cancer should receive their first definitive treatment within 31 days of a decision to treat

Trust performance at March 2021 was 91%.

At least 95% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days

Trust performance at March 2021 was 47%.

Additional capacity was put in place in 2020-21 within the Independent Sector to support the downturn in Trust elective capacity as a result of Covid-19 restrictions. Alongside reduced capacity within the Trust there remains however an overall shortfall in cancer services capacity. The Trust continues to address these capacity shortfalls with our commissioner.

Cancer services are part of a UK Peer review process that occurs across each tumour site on a rolling plan. Recommendations from Peer review are discussed with the HSCB and action plans agreed to follow up.

Performance: Outpatients

50% of patients should be waiting no longer than 9 weeks for an outpatient appointment

At the end of March 2021 16% of patients on Trust's OP waiting lists were waiting no longer than 9 weeks for an outpatient appointment.

Nearly 425,000 Consultant led Outpatients attendances have taken place over the last year. There has been a significant shift to virtual – telephone and video – appointments from face to face in response to Covid-19 restrictions, although the totality of new and review activity was reduced overall by 23% compared to the previous year.

Performance: In-patients and Day-cases

55% of patient should wait no longer than 13 weeks for inpatient / daycase treatment

At the end of March 2021, 13% of patients on Trust's IPDC waiting lists were waiting no longer than 13 weeks.

No patient should wait no longer than 52 weeks for inpatient / daycase treatment

In total, 31,562 patients were waiting longer than 52 weeks for IPDC treatment at March 2021, representing a 95% increase from the position at March 2020.

The Trust admitted circa 54,000 elective inpatient and daycases admissions during the year. As with outpatients, elective IPDC activity was significantly affected by the impact of the pandemic, with reduced capacity. Additional capacity was put in place in 2020-21 within the Independent Sector to support the downturn in Trust elective surgical capacity as a result of Covid-19 restrictions.

PERFORMANCE REPORT

Some examples of the volumes of treatments we have provided for elective patients on our hospital sites are listed below for the period January – December 2020:

- 496 cardiac procedures
- 421 hip replacements, and 272 knee replacements
- 359 gall bladders removed with keyhole surgery
- Over 1,200 cataract procedures
- Over 373 Appendectomies
- 515 Surgical bowel procedures
- 5,500 endoscopies for bowel and gastric conditions
- 23,000 renal dialysis attendances
- 600 neurosurgical procedures on the brain
- 102 tonsillectomies.

Additionally the Trust has treated circa 35,000 unscheduled patients and some examples of treatments are included below:

- Over 690 strokes treated
- Over 1,730 chest infections treated
- 950 head injuries
- 400 heart attacks treated
- Over 1,700 COPD & asthma patients treated
- 5,000 births.

Performance: Mental Health Waiting Times

No patient waits longer than 9 weeks to access child and adolescent mental health services

There were 106 people waiting in excess of 9 weeks at March 2021.

No patient waits longer than 9 weeks to access adult mental health services

There were 123 people waiting in excess of 9 weeks at the end of March 2021.

No patient waits longer than nine weeks to access dementia services

There were 191 people waiting in excess of 9 weeks at the end of March 2021. For a period of several months, clinics were suspended in this service due to risks associated with Covid-19.

No patient waits longer than 13 weeks to access psychological therapies.

There were 1,101 people waiting in excess of 9 weeks at the end of March 2021.

Psychological Therapy services have continued to be constrained by a recognised shortage of specialist professionals in a range of service areas, and this is where the increase in waiting list numbers have occurred.

Performance: Direct Payments

Secure a 10% increase in the number of direct payments (DPs) to all service users, based on 2018-19 outturn

The Trust target for March 2021 was to have 946 patients in receipt of Direct Payments. There were 861 people in receipt of DPs at the end of March 2021.

The Trust commenced 219 new direct payment packages during the year, however, this was offset by 218 packages ceasing.

Performance: Allied Health Professional Waiting Times

No patient should wait longer than 13 weeks from referral to commencement of treatment by an allied health professional

There were 8,526 patients waiting in excess of 13 weeks at the end of March 2021, with the majority in Physiotherapy, Occupational Therapy and Podiatry.

Performance: Discharges – Mental Health

Ensure that 99% of all mental health discharges take place within seven days of the patient being assessed as medically fit for discharge

Cumulatively at March 2021, 497 patients (94.5%) were discharged within 7 days.

Performance: Carers Assessments

Secure a 10% increase to 3,324 assessments for Belfast Trust, in the number of carers' assessments offered to carers for all service users

The quarterly performance against target in the first 3 quarters was well below target, however 1,066 carers assessments were carried out between Jan-Mar 2021 and 2,575 were completed in total in the financial year.

PERFORMANCE REPORT

Performance: Complex Discharges

Ensure that 90% of complex discharges from an acute hospital take place within 48 hours

Based on the latest available data, 74.6% complex discharges were carried out within 48 hours.

Ensure that no complex discharge takes more than 7 days.

There were 337 Complex Discharge patients discharged in more than 7 days for the period April 2020 to February 2021.

The Community Service Plan is focusing on four key areas to support improvement in performance: Discharge to Assess; Domiciliary Care; Reablement; and Acute Care at Home, with the aim of reducing the number of complex delayed discharges.

Performance: Non-Complex Discharges

Ensure that all non-complex discharges from an acute hospital take place within 6 hours

In total 95.5% of non-complex discharge patients were discharged within 6 hours.

Performance: Absence

To reduce Trust staff sick absence levels by a regional average of 5% compared to 2017-18 figure

The Trust target was to reduce absence to 6.47% by March 2021.

At March 2021 the cumulative absence for the Trust was 7.59%. There continues to be strong focus on absence management within the Trust to reduce the overall absence level. Specific Covid-19 absence has been monitored throughout the year on a daily basis and is separately reported.

Performance: Children in Care

The Trust is subject to a number of standards in relation to looking after children under our care. The Trust meets these standards in most areas.

75% of Children Leaving Care aged 18, 19 & 20 years will be in education, training or employment

At March 2021 there were 78.2% of all care leavers aged 18, 19 and 20 in education, training or employment.

Performance: Renal Transplants

The Trust continued to deliver high numbers of renal transplants with 149 transplants carried out to 31 March 2021.

Quality and Safety

Quality of care and patient safety are the Trusts principal priority. Many new quality and safety initiatives are in place within the Trust using proven improvement methods. There are also some well accepted indicators of quality and safety that the Trust reports on regularly and these include mortality rates and readmission rates.

Mortality Rates

Crude percentage mortality rates during 2020-21 were 2.6% for the Trust against 2.9% for the peer group, this was a consistent picture with previous year's measurements. The Trust also used statistical modelling to analyse deaths, as crude rates do not take account of the many features of illness and disease and how these contribute to mortality rates. When these more refined statistical models were used they also show that the Trust compared well in terms of its expected and actual mortality rate. The data includes only non-Covid deaths.

Readmission Rates

Readmission rates were affected by many issues and not all were related to the quality of hospital care, however these are still an important indicator of quality of care. Readmissions are measured for those patients readmitted to hospital as an emergency within 30 days of a previous stay in hospital. The Trust had a readmission rate of 8% against a peer average of 9%.

Financial Resources

Size and Scale

The Belfast Trust had an operating expenditure budget of £1.9 billion in 2020-21 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs over 22,000 (whole time equivalent) staff, including temporary staff, and manages an estate worth over £1.38 billion.

Financial Environment

Despite an increase to the 2020-21 budget compared to funding levels in 2019-20, the Belfast Trust, and Health and Social Care sector generally, faced difficult challenges in 2020-21 given the significant additional costs associated with the Covid response. Despite this, the Trust did manage to deliver recurrent pharmacy savings of £3.9m and a significant amount of non-recurrent slippage from new investments which weren't able to be progressed. As a result of the pandemic there were substantial cost reductions arising from the downturn in activity particularly in specialties where high cost consumables are used, and in estates where much of the work continues to relate to the repurposing of areas for Covid-19 services or to comply with social distancing and was funded from earmarked Covid-19 monies.

The ability to break even in 2020-21 has been achieved mainly through non-recurrent measures. Managing its finances with such heavy reliance on non-recurrent funding and without the assurance of a fully funded recurrent baseline poses a challenge for the Trust.

The Trust experienced cost increases during 2020-21 particularly in relation to costs associated with Covid-19 but also in growth of agency costs and high cost drugs, increased laboratories tests, and other advanced clinical technologies, children's community services and transition and resettlement care packages.

Transformation agenda continued via non-recurrent funding. Projects included enhancing multi-disciplinary teams in primary care, reforming community and hospital services such as cancer, stroke, paediatrics and implementing transformative change through initiatives such as diabetes care and prevention and medicines.

The Trust recognises that additional funding for the HSC will be further constrained in 2021-22 due to the additional financial pressures facing all public sector services as a result of the pandemic.

Workforce shortages and the associated cost and impact on services continues to be the Trust's main service and financial risk. The Trust is currently developing a strategy to try to address the nursing vacancy issue initially but recognises this will take time because of training and recruitment lead-in times so this will be a continuing and potentially increasing financial risk for the next few years.

Waiting times is perhaps the second most critical risk for the HSC at present with already unacceptable waiting times for both outpatients and inpatients/daycases rising significantly during the Covid-19 pandemic.

Financial Targets

While operating within this very challenging financial environment, the Trust has continued to improve the safety and quality of services for its patients and clients and was still able to achieve its statutory financial targets which are outlined below:

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

The above achievements have been delivered through a combination of sound financial management, the concerted efforts of our staff and the continued implementation of the Trust's efficiency and reform programme.

Financial Governance

The Trust has continued to maintain sound systems of financial internal control which are designed to safeguard public funds and assets. The same high degree of security is maintained over Patients' and Residents' Monies and Charitable Trust Funds administered by the Trust. Our internal control framework relies on a combination of robust internal governance structures, policies and procedures, control checks and balances, self-assessments and independent reviews. The Chief Executive's assurances in respect of this area are set out in the Governance Statement for 2020-21.

In terms of financial management and control across the Trust, a detailed financial plan is prepared and approved by the Trust Board at the beginning of each financial year and budgets are allocated to Directorates. Financial performance is monitored and reviewed through detailed financial reporting to Directors on a monthly basis. An aggregate summary of the financial position to date and forecast yearend position is presented by the Director of Finance to Trust Board each month.

MORE – Maximising Outcomes, Resources and Efficiencies

Trust's MORE programme was established to ensure continued delivery of safe and responsive services, against a backdrop of increasing demand, rising cost pressures and year- on year efficiency savings targets.

The programme's focus is on securing efficiencies through enhancing productivity, changing the way services are delivered, modernising and driving improvements in health and social care, eliminating waste and maximising value for money. The focus of the MORE programme is essentially about ensuring the right care is delivered by the right person, doing the right thing, in the right place.

The programme has been successful in delivering around 3% year-on-year cash releasing/ productivity efficiencies over the past twelve years, totalling over £320m. The scale of challenges which the health and social care sector will face over the next few years is significant and 2021-22 is expected to be yet another difficult year from a financial perspective.

As always, the Trust will endeavour to ensure that the required changes are effectively managed through the continued successful operation of the MORE programme with its sound performance management, accountability and reporting frameworks.

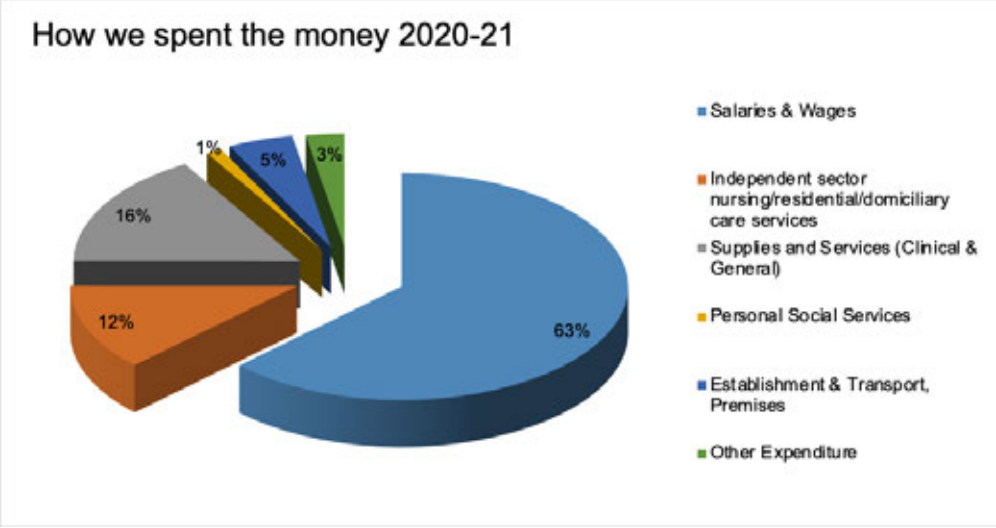
Income and Expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2020-21.

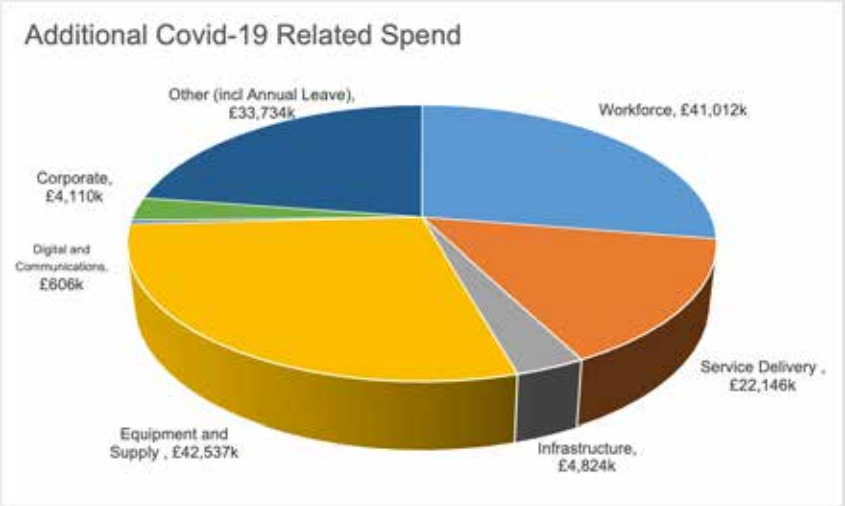
The majority of funding, almost 90%, comes from the Department of Health, through the Health and Social Care Board and the Public Health Authority. The Trust also receives funding for medical education and commercial research, from private patients and from clients in residential and nursing homes.

The money which the Trust receives is used to deliver health and social care services for the population of Belfast and a range of regional services such as cardiac surgery and neurosurgery for the population of Northern Ireland.

The chart below shows how the Trust spent this money in 2020-21. The largest cost incurred by the Trust is staff salaries, representing 63% of total expenditure. Within this pay total, the Trust spent £247 million on doctors and dentists, £353 million on nurses and midwives and £112 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £298 million (16% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £222 million (12% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf.



There was significant additional expenditure this year associated with Covid-19. In total the additional spend amounted to £149m, including £42m PPE, £41m additional staffing costs (including £19m staff recognition payments), £22m service delivery costs, including financial support to care homes, domiciliary care and voluntary sector providers, and £29m for increased costs in respect of Annual Leave.



Investing in Staff

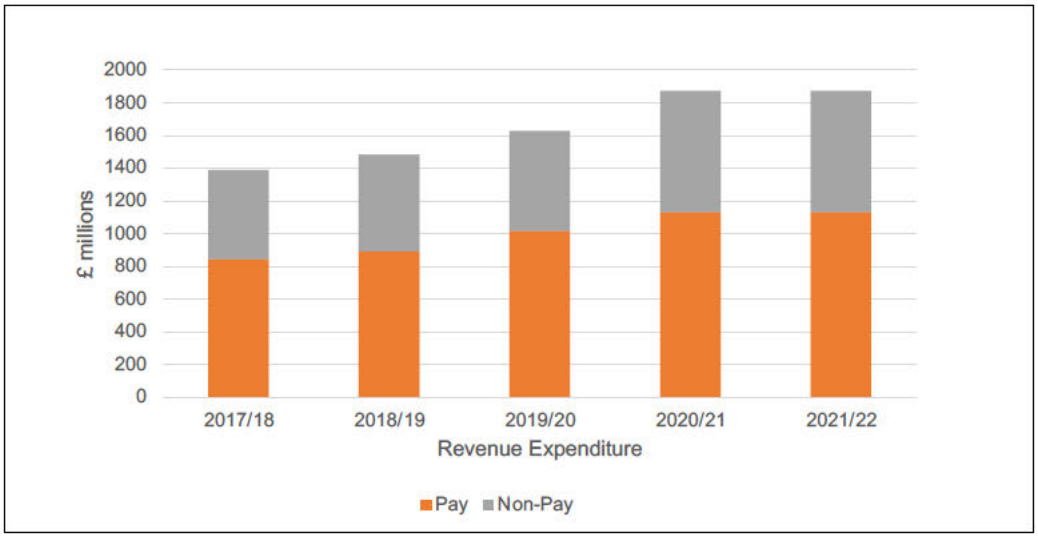
The Trust spends around £1.133 billion on staff salaries, employing around 22,000 staff (whole time equivalents) across a diverse range of professional groups. The Trust endeavours to ensure that staff are effectively deployed to improve the safety and responsiveness of our services. In addition to a number of Human Resources employee related schemes, the Trust provides taxable benefits through a number of salary sacrifice schemes as follows:

- Childcare Vouchers (following a HMRC review, this scheme is now closed to new entrants)
- Cycle to Work scheme
- Private Car Lease scheme.

In addition to providing direct financial benefits for staff through reduced taxation, these schemes aim to promote general overarching benefits in terms of enhancing the general health and wellbeing of staff.

Long Term Expenditure Trends

The table below shows the actual and forecast revenue expenditure, broken down by pay and non-pay categories, incurred by the Trust from 2017-18 to 2021-22.



While 2021-22 will continue to be financially challenging, there are no material uncertainties about the Trust's ability to continue operating as a going concern.

Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.38 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2020-21 the capital funding allocation for the Trust was £87.531m, of which £47.233m related to major specific capital projects and £40.212m was for various minor capital projects funded from the Trust's General Capital Allocation. This includes £0.086m for Research and Development, which under current accounting guidance is reported as revenue expenditure in the Trust's Final Accounts though funded and reported during the year as capital expenditure.

Expenditure on larger schemes included:

Capital Scheme	Expenditure £m	Total Approved Value of Project £m
ICT Schemes	19.7	19.7
RGH Maternity	13.0	78.792
Children's Hospital	7.3	353.970
Glenmona – replacement Separated Minors Unit	1.4	11.061

Other specifically funded schemes include, GP premises improvement schemes in Trust owned premises and the development of an RGH Energy Centre.

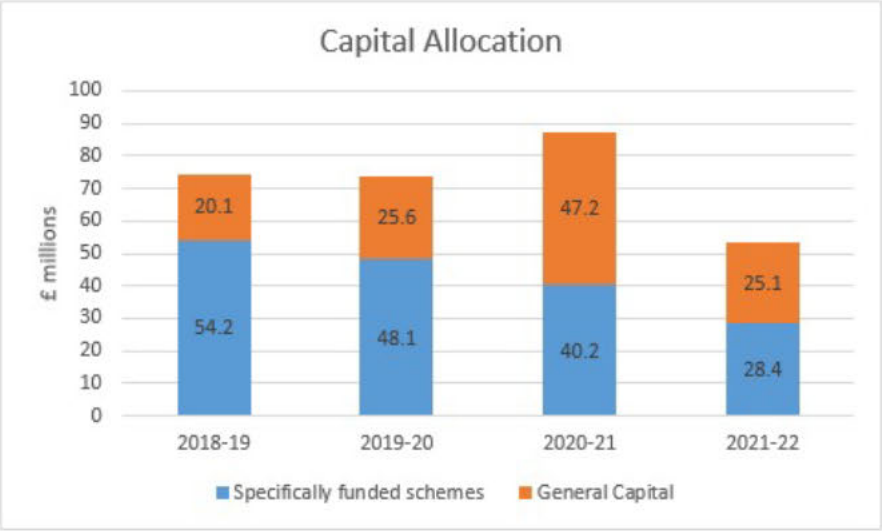
Design and enabling work for the new Children's Hospital is continuing and work on the Maternity Hospital is progressing on site.

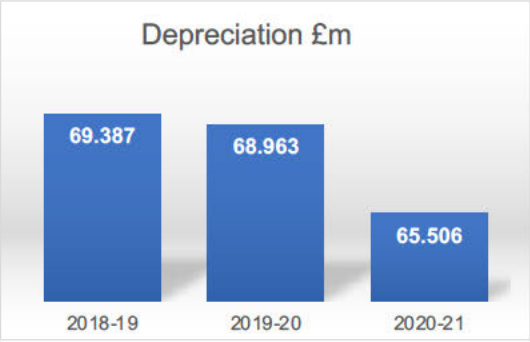
In 2020-21 there has also been investment in numerous IT projects ranging from replacing ICT devices to virtual consultation and home reporting systems and improving the IT infrastructure and security.

General Capital expenditure included a number of schemes to refurbish Trust buildings to improve patient experience and also to replace a range of clinical equipment.

The capital requirements of the response to the Covid-19 pandemic were separately approved and funded through General Capital.

The Trust's funding and spending each year on specifically funded schemes fluctuates based on the number, scale and stage approved schemes have reached. General capital funding is allocated to the Trust each year by the DoH. The table shows the capital expenditure incurred by the Trust from 2018-19 to 2020-21. The figures for 2021-22 represent the Trust's opening capital allocation for 2021-22 and may change as the year progresses.





As a result of the Trust's capital expenditure and asset base, the Trust incurs depreciation charges each year as the asset value is written off. The depreciation charge, for which the DoH provide financial cover, is as follows for the last 3 years.

Research and Development

Research and development are core activities within the Trust, and new treatments or procedures are often made available for the first time to patients in the Trust through clinical trials. Staff from all professional groups who come up with new ideas to improve patient outcomes or experience will often try them out for the first time by conducting research.

Patients and clients of the Trust play a key role in the design of research studies, and increasingly act as members of the research team and play a critical role in making sure that the most important issues for patients are addressed through research. Staff within the Trust work closely with colleagues in partner organisations, including local universities, other Trusts, major charities and local and international companies to allow access to new treatments at the earliest possible opportunity in as many areas as possible.

All research projects taking place in the Trust are approved by an independent ethics committee, and by the Trust research office, which ensures that all research taking place within the Trust is conducted in line with proper ethical standards and all relevant legislation. Around 600 research projects are underway in the Trust at any time. These range from small studies designed to better understand aspects of patient experience through to large national and international clinical trials of new drugs, procedures or devices.

The Covid-19 crisis has brought national and global recognition to the essential role of healthcare research, and research within the Trust has contributed to the global race to find treatments and vaccinations for Covid-19 taking part in a number of the UK Urgent Public Health, nationally prioritised, Covid-19 studies that have resulted directly in new treatments for Covid.

Belfast Trust hosts a number of important elements of the regional Northern Ireland research structure, including the Northern Ireland Clinical Research Network, the Northern Ireland Clinical Research Facility, a Clinical Trials Unit and the Northern Ireland Cancer Trials Network. These provide support for research throughout all HSC Trusts. Funding for research within the Trust comes from a variety of sources, including Government, the EU, Research Councils, Charities and commercial partners. The findings of research conducted in the Trust influence the treatment of patients locally, nationally and internationally. The Trust was the Northern Ireland site for the delivery of the multicentre NOVavax Covid Vaccine Trial, recruiting nearly 500 participants. This drew on a successful team approach to research delivery across this whole NI research infrastructure. In January 2021 results of the trial were announced which showed it to be effective at preventing Covid-19 and it awaits filing to Medicines and Healthcare products Regulatory Agency (MHRA) for approval.

Donations and Fundraising

Charitable donations help us to improve the quality of care we provide to our patients and clients across the Trust.

During the year the Charitable Funds continued to engage in activities commensurate with its objectives. Over £1.1m was expended on charitable activities, in accordance with the Trust's policies and procedures in relation to expenditure from Charitable Funds.

Examples of improvements made across the Belfast Health and Social Care Trust as a result of donations, legacies and grants received during 2020-21 include:

- The purchase of iPads that were used during the Covid-19 pandemic to allow families to communicate with family and friends whilst in hospital and also for use in community setting for activities
- The purchase of a communication system used within the Emergency Department to allow instant communication with multi disciplines of staff without having to leave the patients side
- Upgrade and refurbishment of the Brachytherapy Unit in the Belfast City Hospital site with the purchase of associated equipment
- The purchase of computer equipment to facilitate virtual consultations and home working
- The purchase of a specialised exercise bike for children with complex health needs that can be brought to them in their home setting due to the restrictions on hospital visits due to Covid-19
- The provision of play specialist items for children while in hospital
- To fund research fellowships within paediatrics, to undertake non-profit research.

In March 2021 an amount of £3m was received from the Department of Health under Ministerial Direction to support the wider charitable and supportive work undertaken through the Charitable Funds within the Trust. Plans to utilise these funds in support of Trust staff will be developed and progressed during 2021-22.

If you would like to make a donation to the Trust to help us continue to enhance the experiences of patients and clients in our care, please contact:

The Charitable Funds Section,
1st floor, Dorothy Gardiner Unit
Knockbracken Healthcare Park
Saintfield Road, Belfast
BT8 8BH
Tel: 028 9504 5393
E-mail: charitabletrustfunds@belfasttrust.hscni.net

Public Sector Payment Policy - Measure of Compliance

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

	2020-21 number	2020-21 value £000s	2019-20 number	2019-20 value £000s
Total bills paid	492,089	857,064	552,873	873,812
Total bills paid within 30 days of receipt of an undisputed invoice	456,694	779,883	481,221	778,675
% of bills paid within 30 days of receipt of an undisputed invoice	**92.8%**	**91.0%**	**87.0%**	**89.1%**
Total bills paid within 10 day target	388,769	666,353	391,891	638,761
% of bills paid within 10 day target	**79.0%**	**77.7%**	**70.9%**	**73.1%**

The Late Payment of Commercial Debts Regulations 2002

	2020-21 £
Amount of compensation paid for payment(s) being late	70
Amount of interest paid for payment(s) being late	0
Total	**70**

This is also reflected as a fruitless payment in the Assembly Accountability Disclosure Notes

Sustainability Report

The Trust has continually worked to improve the Estate alongside key partners such as the Conservation Volunteers, RSPB, Keep Northern Ireland Beautiful and the Belfast City Council. These collaborations have guided an Environmental Improvement Scheme at Musgrave Park Hospital incorporating a native planting scheme with biodiversity education to halt loss of biodiversity and encourage sustainable attitudes within the future generation in the local area. The Trust continues to actively seek suitable spaces to introduce further tree planting and most recently has been an active participant in the Belfast City Councils “Million Trees” initiative.

The Trust previously worked in collaboration with Queen’s University Belfast to commission a PhD study to facilitate the aims of the ‘’Making Life Better’’ public health strategy. The Trust have been working towards implementing recommendations outlined within the PhD such as increased green infrastructure on site, enhanced natural landscapes and additional walking facilities to make public spaces more accessible, decrease health inequalities and combat climate change.

Some Trust facilities have joined community biodiversity initiatives, which provide biodiversity training for staff and provide support to implement habitat features within their grounds. Additionally, other facilities across the Trust have incorporated vegetable planters and gardens as a positive patient experience and as an appealing green space for staff, patients and their visitors to enjoy time in nature.

The Trust has worked collaboratively alongside Advantage NI to develop ‘Ravine’, a nature-based social enterprise within Knockbracken Healthcare Park. This project provides employability training to young people facing mental health challenges and outdoor education opportunities to school children and local businesses, while they work to create and protect wildlife habitats on the Knockbracken site.

Reducing carbon emissions

The Trust is continuing to work towards the public sector Energy Management Strategy and Action Plan to 2030, this includes ensuring that all energy usage is monitored effectively to identify waste and opportunities for further efficiencies. As a Trust we continue to implement a wide range of carbon reduction projects such as installation of LED lighting, PV systems, heat pumps, solar thermal panels and battery storage.

The Trust continues to improve building management systems, which allow for better monitoring and control of heating, ventilation and air conditioning systems. This is crucially important to create the appropriate conditions for the delivery of patient care, improving patient safety in critical care areas and thermal comfort across the Trust.

Initiatives developed to support the Trust’s Travel Plan objectives to reduce car use have resulted in more staff cycling to work. Unfortunately, concerns about Covid-19 interrupted the steady

increase in staff travelling to work by public transport or car sharing but it is hoped that this will improve again in 2021-22. There has been a significant reduction in staff travel as a result of Covid-19 with many staff working from home, we would hope that this will present an opportunity to further reduce travel across the Trust and enable more sustainable health improving transport.

The Trust's fleet of electric vehicles has expanded to 14 to reduce vehicle emissions.

Responsible waste management

The Trust's waste management objective is to reduce the volume of waste produced in the Trust and to maximise recycling and recovery opportunities. In collaboration with our waste contractors, 85% of our clinical waste was converted to heat energy; 100% of food waste was used to produce Biogas and then converted to compost; and 99% of all household waste and dry mixed recycling waste was recycled or recovered by our waste contractor, after collection.

The Trust has introduced Warp It, a web based system that facilitates the swop or loan of furniture, equipment and other resources. This reduces waste disposal by finding new owners for items that a service may no longer require and removes the need to procure that item.

On behalf of the Belfast Health and Social Care Trust, I approve the Performance Report encompassing the following sections:

- Performance Overview
- Performance Analysis

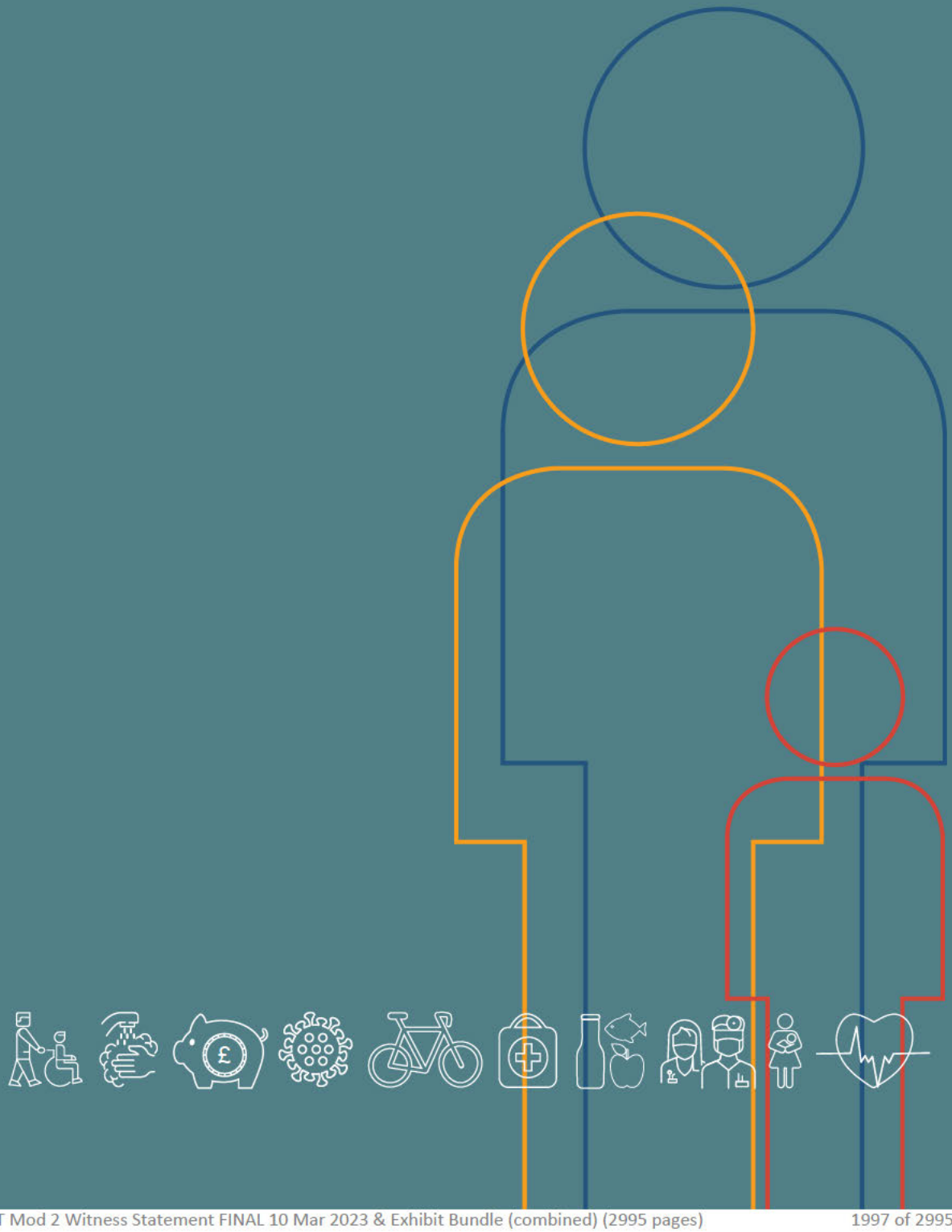
Cathy Jack

10 June 2021

Dr Cathy Jack
Chief Executive

Date

ACCOUNTABILITY REPORT



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 being, the Corporate Governance Report, the Remuneration and Staff Report, and the Accountability and Audit Report.

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

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

The Accountability and Audit Reports brings together the key financial accountability documents within the annual accounts. This report includes a statement of compliance with regularity of expenditure guidance, a statement of losses and special payments recognised in the year and the external auditor's certificate and audit opinion on the financial statements.

Corporate Governance Report

Non Executive 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. It is accountable, through the Chairman, to the Permanent Secretary at the Department of Health.

It is made up of a Chairman, seven non-Executive Directors, five Executive Directors and other Service Directors. The Department of Health appoints non-executive directors, with the approval of the Minister for Health.

Non-Executive Directors

- Mr Peter McNaney, Chairman
- Professor Martin Bradley
- Mr Gordon Smyth
- Mrs Nuala McKeagney
- Dr Patrick Loughran
- Ms Anne O'Reilly
- Mrs Miriam Karp
- Professor David Jones.

The Non Executives chair a number of oversight committees including the Audit, Assurance, Social Care, Remuneration and Charitable Funds Advisory committees.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. Mr Gordon Smyth as Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year and members achieved 95% attendance. The Audit Committee completes the National Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. No performance related issues were identified by Audit Committee members during the year. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control.

The Assurance Committee met on four occasions during the year and members achieved 84% attendance. It is comprised of Non-Executive Directors, Directors and the Trust Chief Executive and chaired by Mr Peter McNaney. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors.

The Social Care Committee, chaired by Ms Anne O'Reilly, reviews all internal and external inspection and regulator reports relating to Statutory Functions and Corporate Parenting. They provide assurance to the Board that recommendations have been accepted and that their implementation will be monitored by the Committee.

The Remuneration Committee is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DoH policy and best practice. The Committee is chaired by the Trust Chairman, Mr Peter McNaney and includes two other Non-Executive Directors, Ms Anne O'Reilly and Mrs Nuala McKeagney.

The Charitable Funds Advisory Committee oversees the management and governance of funds in line with the Trust's Standing Financial Instructions. The Committee is chaired by Mrs Nuala McKeagney.

ACCOUNTABILITY REPORT

Directors' Report

The Trust Board consists of Executive Directors covering the core professional areas with voting rights and other Directors who make up the senior management of the Trust across the operational directorates.

Executive Directors

- Dr Cathy Jack, Chief Executive
- Mrs Maureen Edwards, Director of Finance, Estates and Capital Planning
- Miss Brenda Creaney, Director of Nursing and User Experience
- Mrs Carol Diffin, Director of Social Work/Children's Community Services
- Dr Chris Hagan, Medical Director (Interim until permanent appointment July 2020)

Directors

- Ms Bernie Owens, Director of Neurosciences, Radiotherapy and Muckamore Abbey Hospital
- Mrs Jacqui Kennedy, Director of Human Resources and Organisational Management
- Mr Aidan Dawson, Director of Specialist Hospitals and Women's Health
- Mrs Caroline Leonard, Director of Specialist Services
- Miss Gillian Traub, Interim Director of Adult Social and Primary Care (from 15 June 2020)
- Mrs Charlene Stoops, Director of Performance, Planning and Informatics
- Dr Brian Armstrong, Interim Director of Unscheduled and Acute Care
- Mr Stephen Boyd, Interim Director Surgery (from 8 December 2020)
- Mrs Janet Johnson, Interim Director Acute Services/Covid Organisational Group (from 25 November 2020)
- Mrs Marie Heaney, Director of Adult Social and Primary Care (until 30 June 2020)
- Dr Clodagh Loughery, Interim Director Surgery and Specialist Services (from 2 November to 7 December 2020)

A declaration of Board Members' interests has been completed and is available on the Trust's website www.belfasttrust.hscni.net. The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions and this can be found at Note 20 to the Financial Statements.

The executive and senior management of the Trust, along with the Director of Finance have the responsibility for the preparation of the accounts and Annual Report. 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.

In providing the auditors with the relevant information, the Directors have confirmed:

- That so far as they are aware, there is no relevant audit information of which the Trust's auditors are unaware
- That they have taken all the steps that they ought to have taken as directors in order to make themselves aware of the relevant audit information, and to establish that the Trust's auditors are aware of that information
- That the annual report and accounts as a whole are fair, balanced and understandable and that they take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

The Trust's external auditor is the Northern Ireland Audit Office who have appointed Price Waterhouse Coopers to carry out the detailed audit work to support the C&AG's opinion. The notional cost of the audit for the year ending 31 March 2021 which pertained solely to the audit of the accounts is £77,000 made up as follows, public funds £72,000 and Charitable Trust Funds £5,000.

An additional amount of £1,655 was paid to the Northern Ireland Audit Office in respect of work carried out on the National Fraud Initiative. This is reflected within miscellaneous expenditure in note 3 to the financial statements.

Information Governance

Information Governance within the Trust provides a framework for handling personal information in a confidential and secure manner to appropriate legal, ethical and quality standards. The Trust aims to safeguard confidentiality and maintain data security ensuring staff can perform their role using key information governance principles and meeting legislative requirements.

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. Within the year the Trust reported 16 data breaches to the Information Commissioners Office (ICO).

Sharing of information with third parties or other organisations is closely monitored and in compliance with the requirements of GDPR Article 30, the Trust would have a number of data access agreements and data sharing agreements in place to protect the use of personal data. This has proved to be a growth area of work this year as data sharing has increased with the number of COVID related projects.

The Trust works with the regulator, the ICO, to resolve any complaints received by them into how the Trust handles data. In 2020-21 the Information Governance department dealt with five complaints, three were upheld, one not upheld by the ICO and the remaining one required no further action by the Trust.

Complaints Management

In the patient-centred environment of the Belfast Trust, we encourage patients, relatives and carers to share their thoughts and experiences regarding the treatment and services that they receive.

We recognise the critical importance of having an effective process for investigating and taking appropriate actions in relation to comments, concerns, complaints and compliments about any aspect of care or treatment provided or commissioned by the Belfast Trust in hospital or community settings.

We work hard to ensure that complaints received by the Trust are appropriately investigated; responded to in reasonable timeframes and in a manner that reflects the key Trust values; and to make certain that learning from complaints is used to inform potential improvements for the future to help make our services the safest, most effective and compassionate they can be.

The Service User Experience Feedback Group – made up of senior staff from across the Trust – meets quarterly and discusses key issues associated with complaints and other types of communication from our patients, service users and carers. In particular, this Group focuses on the use of feedback to lead to Quality Improvement throughout the services we deliver. The Group also looks at Key Performance Indicators aimed at ensuring that the ways in which we deal with complaints are working effectively and reviews data to identify any trends in the reasons behind complaints.

The complaints department continues to provide training for staff on how to respond when complaints are raised - both face-to-face in wards and departments, and when complainants raise their concerns through the Trust's central Complaints Department.

The number of formal consented complaints received for the financial year 2020-21 was 1,161 of which 299 included Covid-19 related issues or concerns.

3,497 compliments were formally recorded across the Trust in relation to the specific themes monitored regionally by the Department of Health - Quality of Treatment and Care, Staff Attitude & Behaviour, Information & Communication and Environment.

A further 4,780 general compliments and expressions of thanks were also formally reported during the year.

Further information on the monitoring of complaints is contained in the Complaints Annual Report, which is published on our website. The Trust Complaints Team can be contacted at: complaints@belfasttrust.hscni.net or Tel: 028 9504 8000.

Statement of Accounting Officer's Responsibility

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 Belfast Health and Social Care 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 Belfast Health and Social Care Trust of its income and expenditure, changes in taxpayers equity and cash flows for the financial year.

In preparing the financial statements the Accounting Officer is required to comply with the requirements of 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 on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the financial statements
- Prepare the accounts on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Dr Cathy Jack of the Belfast Health and Social Care Trust as the Accounting Officer for the Belfast Health and Social Care Trust. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Belfast Health and Social Care Trust'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 Belfast Health and Social Care Trust's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement 2020-21

Introduction/Scope of Responsibility

The Board of the Belfast Health and Social Care (HSC) Trust 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 organisations policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH).

Specifically, the Trust has the following key relationships through which it must demonstrate a required level of accountability:

- With HSC Board commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the HSC Board (which includes the Public Health Authority (PHA) for appropriate areas). For example, regular meetings are held with Local Commissioning Group (LCG) representatives and specialist services commissioners to discuss service issues and developments. The Trust and Commissioners have also established Locality Networks arrangements to focus on specific service delivery areas such as Unscheduled Care and Diabetes
- With local communities, through holding public board meetings, and publishing an annual report and accounts
- With patients, through the management of standards of patient care
- With the DoH, through the performance of functions and meeting statutory financial duties.

Compliance with Corporate Governance Best Practice

The Board of the Belfast HSC Trust applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of the Belfast HSC Trust does this by undertaking continuous assessment of its compliance with Corporate Governance best practice by, for example, maintaining assessment against former controls assurance standards, or alternative new processes where available and completing an annual ALB Board Governance self-assessment and action plan. The Trust's self-assessment for 2019-20 was finalised and approved at Trust Board on 5 November 2020. The self-assessment covers a number of areas including Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. The 2019-20 self-assessment flagged an example of delay in escalation of serious concern to the Board. Actions to address this have commenced with a review of Social Care Governance arrangements, continued implementation and integration of a Quality Management System (QMS), revision of the Board Assurance Framework and a workshop to further develop and introduce effective use and understanding of risk appetite at all levels of the organisation to strengthen current arrangements.

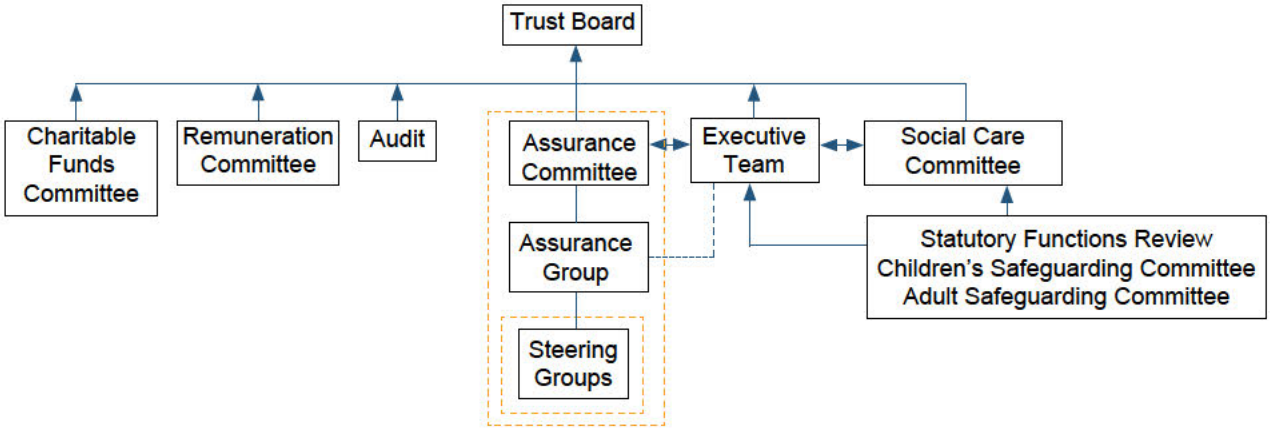
Governance Framework

The Board of the Trust 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
- Standing Orders and Standing Financial Instructions
- An Assurance Committee
- An Audit Committee
- A Remuneration Committee
- A Social Care Committee
- A Charitable Trust Fund Advisory Committee
- A Learning from Experience Steering Group
- A Governance Steering Group
- An Involvement Steering Group
- A Safety & Quality Steering Group
- A Service User Experience Feedback Group (incorporating complaints).

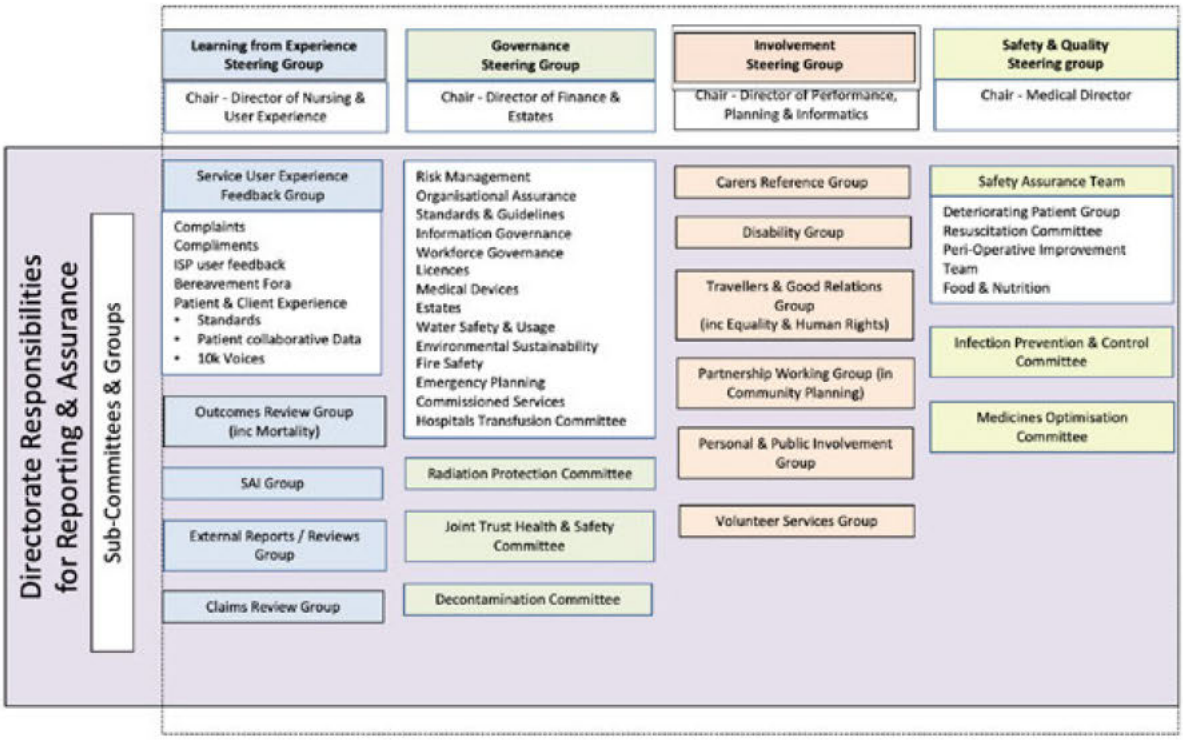
ACCOUNTABILITY REPORT

Trust Assurance & Accountability Organisational Overview



Five Corporate Themes				
Safety, Quality & Experience	Service Delivery	Strategy	People & Culture	Resources
Key Objectives				
Deliver Quality Improvement Plan 2017-2020, linked to Experience	Drive improvement across elective care, unscheduled and community services	Develop and deliver strategic change with partners	Implement Collective Leadership and Culture Strategy	Build infrastucture fit for purpose

Steering Groups and Assurance subcommittees



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. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held five public Trust Board meetings, 14 confidential meetings and six Trust Board workshops during 2020-21. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports. An additional Trust Board workshop covering Real Time Patient/Staff Feedback was held on the 1 October 2020.

Trust Board attendance records for 2020-21 were as follows:

Non Executive Directors	No. of meetings attended	No. of possible meetings
Peter McNaney	5	5
Martin Bradley	5	5
David Jones	4	5
Nuala McKeagney	5	5
Paddy Loughran	5	5
Anne O'Reilly	5	5
Miriam Karp	5	5
Gordon Smyth	5	5
Executive Directors		
Cathy Jack	5	5
Brenda Creaney	5	5
Maureen Edwards	5	5
Carol Diffin	5	5
Chris Hagan	2	5
Directors		
Aidan Dawson	4	4
Marie Heaney	1	2
Caroline Leonard	4	4
Bernie Owens	5	5
Jacqui Kennedy	4	4
Charlene Stoops	4	5
Brian Armstrong	4	4
Gillian Traub	2	2
Janet Johnson	1	1

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year and members achieved 95% attendance. The Audit Committee completes the National Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. No performance related issues were identified by Audit Committee members during the year. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control.

The Assurance Committee met on four occasions during the year and members achieved 84% attendance. It is comprised of Non-Executive Directors, Directors and the Trust Chief Executive and Chairman. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors.

The Remuneration Committee met twice during the year with 100% attendance. The Committee is chaired by the Trust Chairman and includes two other Non-Executive Directors. It is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DoH policy and best practice.

The Charitable Funds Advisory Committee oversees the management and governance of funds in line with the Trust's Standing Financial Instructions. The Committee is chaired by a Non-Executive Director.

The Assurance, Remuneration and Charitable Funds Advisory Committees met in accordance with their Terms of Reference throughout the year and no performance related issues were raised by the Board Governance Self-Assessment.

Business Planning

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation including a formal structure and process for development and approval of business cases to support significant areas of expenditure.

The Trust's 3 year Corporate Plan sets out the vision and purpose, core values and objectives that will shape the strategic direction and priorities. The Trust's overarching vision is to be one of the safest, most effective and compassionate health and social care organisations. The delivery of this vision is articulated through five corporate themes. These are:

- Safety, Quality and Experience

- Service Delivery
- People and Culture
- Strategy and Partnerships
- Resources.

The Corporate Plan and the Trust Delivery Plan (TDP) set out measures and targets to progressively deliver these corporate objectives.

The TDP is usually developed annually as a response to the Department's performance indicators and the Commissioning Plans of the Health and Social Care Board (HSCB) as set out in its Annual Commissioning Plan. The TDP reporting arrangements have however been put on hold during the pandemic and Trust has been reporting through financial plans and rebuild plans submitted to the DoH and HSCB.

While the Corporate Plan incorporates these Departmental/Commissioner targets, it takes a wider view of the organisational responsibilities of the Trust, setting a range of local targets and measures under each corporate objective. The Corporate Objectives and associated targets (regional and local) are cascaded throughout the Trust by:

- Directorate and Division Plans
- Service / Team Plans
- Individual Objectives.

This process forms an integral part of the Trust's Performance Management and Assurance Framework. Review and monitoring of progress against priorities and objectives (linked to DoH/ HSC Board priorities, the Trust corporate planning priorities (including the Trust Delivery Plan) is carried out through:

- Trust Board Performance Reports (related to key performance indicators), to provide assurance at Board level
- The Trust Quality Management Framework reports which are reviewed and includes regular accountability / review meetings with Directorates / Divisions to monitor progress against organisational and Directorate / Division key priorities
- Individual Personal Contribution Plans and Learning and Development Plans objectives through the Staff Development Review process to ensure learning and development supports the delivery of Directorate and organisational objectives.

Risk Management

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

- Identify and prioritise the risks to the achievement of organisational policies, aims and objectives
- Evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Trust is committed to providing high quality, compassionate services to patients and clients in an environment that is both safe and secure. The Trust Board has approved an Assurance Framework and a Risk Management Strategy and has established an Assurance Committee whose membership includes all Non-Executive Directors. This Committee reports directly to the Trust Board. The Assurance Framework outlines the Chief Executive's overall responsibility and accountability for risk management. The Framework also sets out a system of delegation of responsibility at Trust Board, Executive Team and Directorate levels. Whilst all clinicians, managers and Co-Directors are responsible for managing and controlling all elements of risk to which the Trust may have been exposed, there is a clear line of accountability through to Trust Board.

The Risk Management Strategy was last reviewed in July 2020. Risk management is at the core of the Trust's performance and assurance arrangements and the Assurance Committee, chaired by the Trust's Chairman, provides Board level oversight in this key area. This Committee, along with the Audit Committee, has scrutinised the effectiveness of the Risk Management Strategy.

The Trust acknowledges that it is impossible to eliminate all risks and that systems of control should not be so rigid that they stifle innovation and imaginative use of limited resources. Inevitably the Trust may have to set priorities for the management of risk. There is a need to balance potentially high financial costs of risk elimination against the severity and likelihood of potential harm. The Trust will balance the acceptability of any risk against the potential advantages of new and innovative methods of service. The Trust recognises that risks to its objectives may be shared with or principally owned by other individuals or organisations. The Trust involves its service users, public representatives, contractors and other external stakeholders in the implementation of the Risk Management Strategy.

Risk management is integral to the training for all staff as relevant to their grade and situation, both at induction and in service. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled. Actions taken to reduce risk have been regularly monitored and reported with trends being analysed at Directorate, Corporate and Board levels.

Dissemination of good practice has been facilitated by a range of mechanisms including systems for the implementation and monitoring of authorative guidance, clinical supervision and reflective practice, performance management, continuing professional development, management of adverse events and complaints, multiprofessional audit and the application of evidence based practice. The Trust seeks to ensure that its medical workforce is equipped to provide the best health care that can be achieved through investment in education, appraisal, appropriate job planning and where issues arise that are appropriate to maintaining high professional standards these are dealt with using the appropriate procedures, involvement of National Clinical Assessment Service where necessary and regulatory bodies such as the General Medical Council and General Dental Council.

The Trust has a shared learning procedure which outlines common sources of learning and provides guidance to staff on types of learning and how to share within departments, across the Trust and regionally as appropriate.

Information Risk

Information Governance (IG) within the Trust provides a framework for handling personal information in a confidential and secure manner to appropriate legal, ethical and quality standards. Employees must be equipped to handle the many different information requirements relating to patients, clients and staff. The Trust aims to safeguard confidentiality and maintain data security ensuring staff can perform their role using key information governance principles whilst meeting legislative requirements.

An Information Governance framework is in operational within the Trust involving all Directorates. The Director of Performance, Planning and Informatics acts as the Senior Information Risk Owner (SIRO) and has a key role in considering how organisational goals will be impacted by information risks and how those risks will be managed. Information Asset Owners (IAO's) are nominated across the Trust and have responsibility for identifying and managing information assets and risk in their own areas. The Information Governance Board (IGB) and subgroups ensures involvement throughout the organisation in terms of the management of information risk, monitoring of data handling and development of good practice. The IGB oversees all aspects of IG including data protection, ICT security, records management, freedom of information, cyber security and data quality. This body takes responsibility for developing a culture of good practice that values, protects and uses information appropriately. Regular reports and an annual IG report are presented as part of the Trust's assurance structure. This is further supplemented by Organisational Assurance Statements for Information Governance and ICT.

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. Within the year the Trust reported 16 data breaches to the Information Commissioners Office (ICO). It is important that we provide our staff with the necessary guidance and training to protect all our information and to ensure any data

breaches are reported within the statutory 72 hour timeframe to the ICO where required.

There have been challenges for IG staff providing mandatory data protection training as the pandemic meant that all training had to move to online platforms. However, despite this our eLearning was updated and the induction mandatory training programme was revised. This ensures that new employees continue to receive data protection training prior to starting their employment in the Trust. The number of staff who have received data protection training in the last three years has dropped to 50%. The IG department will continue to target staff who require training and provide regular information via the dissemination of a quarterly IG bulletin. The penalties for breaking data protection and associated laws are now significant. From an organisational point of view the mis-management of personal information can impact greatly on the reputation of the Trust. It is important that learning from data breaches is communicated throughout the organisation to improve our data handling practices and where appropriate recommendations received from ICO are implemented accordingly.

Sharing of information with third parties or other organisations is closely monitored and, in compliance with the requirements of GDPR Article 30, the Trust would have a number of data access agreements and data sharing agreements in place to protect the use of personal data. This has proved to be a growth area of work this year as data sharing has increased with the number of Covid related projects.

The Trust works with the regulator, the ICO, to resolve any complaints received by them into how the Trust handles data. In 2020-21 the IG department dealt with five complaints, three were upheld, one not upheld by the ICO and the remaining one required no further action by the Trust.

Since the introduction of GDPR in May 2018, the Trust experienced a significant increase in Subject Access Requests processed in 2018-19 and 2019-20. However whilst the number of requests has dropped in 2020-21, unfortunately, the complexity and volume of data requested along with staff absences has led to long delays in receiving information from some areas of the Trust. It is hoped that this will improve in 2021-22.

The Trust is committed to ensuring appropriate cyber security is in place and has a dedicated cyber team based within the IT department. There is a formal and comprehensive programme of work ongoing with the aim of securing compliance with the Network & Information Systems Regulations (NIS 2018). In addition the Trust has senior representation on the regional Cyber Security Programme Board and is actively engaged in their various business cases and implementation projects.

A cyber security incident took place at Queen's University Belfast (QUB) in February 2021. As the HSC has multiple contractual interactions with QUB, some concerning personal information, the HSC technology teams, with the backing of the HSC SIRO's, took a number of actions to reduce potential disruption to HSC services, and continue to liaise with QUB on the impact of the cyber incident. The impact on the HSC is being fully investigated, and there may be a financial risk in

relation to possible future liability, for potential claims for loss of personal data. As the breach occurred in a third party's systems the potential for liability is unclear and any financial impact is unquantifiable at present.

Fraud

The Trust takes a zero tolerance approach to fraud in order to protect and support our key public services. We have put in place a Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, 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 promotes fraud awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud Services team and provides advice to personnel on fraud reporting arrangements. All staff are offered fraud awareness training in support of the Fraud Policy and Fraud Response Plan, which are kept under review and updated as appropriate or every five years.

The Trust continued to report all suspected/actual frauds to Trust Audit Committee during the period. In addition, the NIAO guidance on Covid-19 Fraud Risks has been shared with Trust senior managers to raise awareness of the increased risk of fraud.

Personal Public Involvement and Co-Production

The Trust remains committed to ensuring that the statutory duty for Personal and Public Involvement (PPI) is embedded into all aspects of its business, in line with the regional PPI Standards. The Trust also continues to work towards the implementation of the DoH Co-Production guide. A new BHSCT Involvement Strategy has been produced, which sets out the Trusts vision, commitment and integrated approach to Patient and Client Experience, PPI and Co-production.

The Trust continues to work on creating opportunities for PPI and co-production with service user and carers, with a particular focus on developing involvement in 6 strategic work streams, including No More Silos. PPI is included in the Trust Assurance Framework committee structure and reports via the Involvement Steering Group. PPI is reflected in the Trust Corporate Plan and is subsequently included in Directorate and Divisional management plans.

There continues to be a wide range of service user and carer engagement opportunities throughout the Trust, both corporately and within clinical Directorates, which allow people to become involved in the development, improvement and evaluation of Trust services. A virtual involvement network has been developed and involvement opportunities are regularly promoted with this network. An Involvement newsletter is now produced quarterly and circulated widely. With the Trusts ongoing commitment to Quality Improvement, there is a continued commitment to ensuring that PPI is core to this work.

In addition, there a number of Trust-wide User Forums and specific Service User groups facilitated by and linked to the Trust which can provide opportunities for service user and other stakeholders to engage in decision making, feedback processes and associated risk issues.

The Engage and Involve training was adapted for online delivery during Covid restrictions and a specific training session on supporting involvement during Covid, entitled “Putting the I in Covid”, was developed with colleagues from across the region. Online delivery commenced in November 2020 with 40 people participating in online training between then and the end of March 2021. During this period, 3,868 people accessed the Introduction to PPI e-learning session. A number of guides for supporting online involvement were developed with colleagues in other Trust - these included FAQ’s for involvement during Covid, involving hard to reach groups, making virtual meetings engaging, a guide to online questionnaires and facilitating virtual focus groups.

The Trust continues to participate in the Regional PPI Forum and related subgroups including, training and remuneration / reimbursement.

Assurance

The Assurance Framework describes the relationship between organisational objectives, identifies potential risks to their achievement and the key controls through which these risks will be managed, as well as the sources of assurance surrounding the effectiveness of these controls. The Assurance Framework incorporates the Risk Management Policy and establishes the context in which the Trust Management Plan was developed, as well as determining the mechanism through which assurances were provided to the Trust Board. The Assurance Framework lays out the sources of evidence which the Board will use to be assured of the soundness and effectiveness of the systems and processes in place to meet objectives and deliver appropriate outcomes. The Assurance Committee regularly challenges or seeks verification of the quality of evidence coming to it.

The Assurance Framework was reviewed and updated in 2020. The updated Assurance Framework was approved by the Assurance Committee of the Trust Board in July 2020. The Assurance Framework allows an integrated approach to performance, targets and standards, which include proportionate assurance arrangements, replacing the former controls assurance standards and quality standards for health and social care.

The Assurance Committee agenda and schedule of annual reports takes account of the Sub Committees structure. These committees report through the Assurance Group to Executive Team. They are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. At each Assurance Committee meeting, through the relevant Director, the Committee receives assurance reports from the following governance committees: Social Care Committee; Governance Steering Group; Learning from Experience Steering Group; Outcome Review Group; Service User Experience Feedback Group (including complaints); Safety and Quality Steering Group;

Involvement Steering Group as well as a litigation report encompassing clinical negligence and other claims. It also receives an annual Health and Safety report.

In addition, the Committee receives updates on the Safety and Quality Improvement Plan; on incidents and Serious Adverse Incidents; summary reports of RQIA unannounced hygiene inspections; RQIA thematic reviews and RQIA inspections of regulated providers. This taken with other internal assurances and the external assurances detailed under Sources of Independent Assurance means that the Board is satisfied that this level of assurance is of sufficient quality and meets its requirements. The Risk Register Review Group continues to meet on a quarterly basis, to scrutinise the evaluation of all significant risks arising from Directorate Risk Registers. Each Directorate has maintained and further developed systems to identify risk, assess impact and likelihood of harm occurring, and to maintain control in line with the Assurance Framework and the revised Risk Management Strategy. These risks are used to populate Directorate risk registers, which are updated on an on-going basis and which feed into the Belfast Trust's Assurance Framework Principal Risks and Controls.

Covid-19

The impact of Covid on the Trust's ability to meet changing healthcare needs, deliver routine health and social care services along with the staffing and financial resource implications are detailed throughout the Trust Annual Report.

In respect of the Trust governance, assurance and internal control framework these were amended/adjusted as appropriate and within the guidelines provided.

Internal Audit carried out an audit of Governance during Covid-19 during October 2020. The audit looked at the arrangements in the Trust during the initial surge of Covid-19 to ensure the Trust continued to operate with adequate and effective governance arrangements. Internal Audit provided satisfactory assurance as the Trust governance structures were enhanced to allow effective monitoring and accountability.

The Trust received DoH formal written cover for all unusual financial support payments made to suppliers and all expenditure in response to Covid-19 was in line with DoH authority and in accordance with MPMNI.

The Trust Audit Committee assessed the Trust's approach against the NAO Good Practice Guide for Audit and Risk Committees on Financial Reporting and Management during Covid-19. Learning was identified and recommendations made coming out of this review.

ACCOUNTABILITY REPORT

Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

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

All Belfast Trust Laboratories (BTL) are required to be accredited by United Kingdom Accreditation Service (UKAS) to ISO Standards. All sites are visited by UKAS annually to ensure compliance with the accredited standard. BTL are fully accredited throughout all seven disciplines across three hospital sites. BTL currently hold nine UKAS accreditation standard ISO 15189:2012 and our Public Health Laboratory are accredited to ISO 17025:2017.

The Trust's Regional Fertility Centre's Human Fertilisation and Embryology Authority (HFEA) licence was successfully renewed in March 2019 (this was due for further renewal in February 2021 but the licence has been extended until February 2022 in view of the impact of Covid on the HFEA's capacity to conduct site inspections). The Regional Fertility Centre was successfully reaccredited for ISO90001:2015 and the Regional Andrology Service successfully gained UKAS accreditation of ISO15189 having moved from CPA accreditation.

The MHRA radiopharmacy inspection in June 2019 identified a number of deficiencies with the Trust's radiopharmacy service and facility. The Trust developed and is implementing the remedial action plan. A business case was submitted to the Department of Health for a new Radiopharmacy building. This has been approved by the Department with an estimated completion date of 2025. The service has now secured the experience of an additional external PQS (Pharmacy Quality System) consultant and has successfully appointed a senior internal PQS post to assist in addressing the deficiencies identified in the MRHA inspection. The Trust continues to provide quarterly update reports to the MHRA around progress and activity statistics.

The Trust continues to work to ensure ongoing compliance with the Human Tissue Authority (HTA) requirements, and has put additional licensing arrangements in place to address the impact of EU Exit on the import of human tissue to the Trust and the associated HTA regulatory standards

The British Standards Institute (BSI) is the Notified Body who audits compliance of the Central Decontamination Units (CDU) in RVH and MPH as well as the Endoscopy Decontamination Unit (EDU) in BCH and RVH against the relevant Medical Devices Directives and ISO 13485 standard. The Trust is audited bi-annually. The Central Decontamination Units in BCH, MPH and RVH have been externally audited by BSI auditor to the new ISO 13485-2016 standard. MPH/RVH Central Decontamination Units and BCH/RVH endoscopy units successfully achieved accreditation to the new standard ISO 13485-2016.

The Trust engages proactively with all such reviews and the Board is assured that appropriate actions are taken by the Assurance Committee.

The Trust can confirm that it reviewed arrangements in place to ensure the timely and effective implementation of agreed National Institute for Health and Clinical Excellence (NICE) guidance where reasonably practical. Systems are in place to support identification of any risks associated with non or partial compliance and these are highlighted and recorded on appropriate risk registers including, when appropriate, the Corporate Risk Register/Principal Risk Document and are reported to the HSC Board as required.

Internal Audit

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

Internal Audit revised their audit plan in light of Covid-19 to ensure ongoing effectiveness of Trust internal controls. The audit plan was updated to include more advisory work and in particular reviewed the Trust's validation processes for payments made to independent sector homes, domiciliary care, supplier relief and voluntary organisations.

ACCOUNTABILITY REPORT

In 2020-21 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
FINANCE AUDITS	
Non Pay Expenditure	Satisfactory
Payments to Staff	Limited
Charitable Funds	Satisfactory
Travel & Subsistence Expenses	Satisfactory
Management of Resident Monies in 1 Independent Nursing Home	Unacceptable
Management of Community and Voluntary Contracts During Covid-19 (specifically the application of and compliance with regional directions during 2020-21)	Satisfactory
Substantive Follow Up of 2019-20 ERostering audit report	Satisfactory
ICT Procurement and Contract Management	Satisfactory
CORPORATE RISK BASED AUDITS	
IT – Line of Business (LoB) Applications audit	Satisfactory – 3 of the 4 sampled LoBs Limited – 1 of the 4 sampled LoBs
Recruitment (Non-Medical Staffing)	Limited
GOVERNANCE AUDITS	
Risk Management	Satisfactory
Retention of Board/Committee Minutes and Papers	Satisfactory
Governance During Covid-19	Satisfactory
Management of Fraud & Whistleblowing	Management of Fraud – Satisfactory Governance and Reporting around Raising Concerns/Whistleblowing processes - Limited

A number of advisory/non-assurance assignments were also carried out during the year namely – Independent Homes and Domiciliary Care Covid-19 Payments, Homecare Service, Governance & Management of Revenue Business Cases, Trust Fraud Risk Assessment Template and Substantive Follow up of 2018-19 Dr A compliance with guidance on private work.

In their annual report, the Internal Auditor provided satisfactory assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control. The Head of Internal Audit noted that whilst Covid-19 has shaped and in some ways restricted the 2020-21 audit programme she was content there has been sufficient audit work conducted across the organisation's framework of governance, risk, and control to provide an annual assurance opinion in 2020-21.

Unacceptable assurance has been provided for one audit and limited or partially limited assurance has been provided in respect of four audits:

- Management of Residents Monies in Clifton Park Nursing Home received unacceptable assurance as significant issues were identified around the management of the bank account; queries over expenditure relating to two specific residents that require further investigation by the Trust; and residents agreements are not consistently in place
- Payments to Staff received limited assurance due to inadequate controls identified in timesheet processing, a drop in compliance with staff in post returns and inaccuracies in the Organisational Management (OM) structure
- Recruitment (Non Medical Staff) received limited assurance due to delays in approval of requisitions (average of 37 working days) along with no formal KPI's for the first four stages of the recruitment process within the Trust
- IT Line of Business (LoB) Applications received satisfactory assurance in respect of three of the LoBs sampled and limited assurance in respect of one of the LoBs sampled due to significant issues with the control environment
- Management of Fraud and Whistleblowing received satisfactory assurance in respect of management of fraud and limited assurance in respect of governance and reporting around raising concerns/whistleblowing processes.

Recommendations to address these control weaknesses have been or are being implemented. The Audit Committee have reviewed management responses to Internal Audit recommendations and monitor progress with the implementation of recommendations.

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority one and two internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 76% of agreed actions were fully implemented and a further 24% were partially implemented.

Review of Effectiveness of the System of Internal Governance

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

Internal Control Divergences

Progress on Prior Year Control Issues - closed

Single Tender Actions/Direct Award Contracts (DACs)

In 2019-20 there were three DACs partially refused due to their retrospective nature totalling £38k unapproved expenditure. In the current year there have been no unapproved DACs. The Trust has worked closely with PaLS to identify and address any weaknesses in process to ensure future compliance in the area of contract management processes, particularly within Laboratories, Pharmacy and Estates where revised processes have been collectively agreed and implemented.

Domiciliary Care Services

As part of a regional piece of work on behalf of all HSC Trusts, the BSO Counter Fraud Services conducted a review of payments made to domiciliary care agencies by the Trust in recent years.

The review compared the actual hours paid by a variety of independent sector providers (ISPs) to their workforce against the actual hours paid by Trusts to those agencies. Variations were identified and the Trust subsequently conducted further verification of the findings with differing results.

The BSO review identified a range of issues and the DoH established an Oversight Scrutiny Committee to manage the next steps. The Trust actively participated in this work and have been progressing agreed actions as required. The NI Civil Service Internal Audit Service carried out a lessons learned review from a HSC wide perspective in relation to the structure of the investigative review and BSO Internal Audit also carried out in depth reviews of domiciliary care in Trusts in 2017-18. The BSO audits were finalised early in 2018-19 and the Oversight Scrutiny Committee has now concluded their work and a number of recommendations with a focus on driving forward procurement of social care services, and improving contract management including monitoring of service delivery. The Oversight Scrutiny Committee's Domiciliary Care Closure Report was issued in March 2021 and the mechanisms, including timelines, to ensure all recommendations are implemented have been set out.

Critical Care Building

In October 2012 one month prior to the programmed handover date of the Critical Care Centre, the main contractor reported corrosion in the sealed water systems. This resulted in the contractor replacing all five sealed systems at no cost to the Trust. Following handover of the Critical Care building in 2015, a series of works was required to bring the building into line with current standards and guidance. Occupation of the two Intensive Care Units and the Theatres floors was dependent on the completion of those works. In tandem with this an additional programme of works was also completed to improve the maintainability of the drainage systems and fire compartments.

ICU Department Level 5 and 6 - in April 2020, during the works programme to make level 5 and 6 ready for the transfer of ICU patients, the Trust commissioned a separate programme of work to repurpose the floors for use on a temporary basis to support non ICU patients as part of the Trust and region's Covid response. This delayed the ICU work required to upgrade systems to meet ICU standards. There was a final short delay of a month in 2020 when testing of the potable water identified an issue and some minor pipework upgrades were instructed.

Theatre Upgrade works Level 4 - the upgrading of theatre ventilation work has also experienced delay due to Covid as specialist teams were furloughed and there was an overall impact on the programme due to difficulties within the supply chain caused by the Pandemic.

Regional ICU services are now operating fully in the critical care building. The four Theatres located on Level 4 have been fully commissioned and are operational.

At this stage all floors in the critical care building should be in operation with the exception of the top three floors which are earmarked for use by the maternity service following the commissioning of the new maternity hospital and completion of the link corridor between the buildings. However, all ten floors of the critical care building are currently occupied, with the top three floors supporting the Trust in the management of winter pressures and the rebuilding of services post-Covid. Usage is shown as follows:

ACCOUNTABILITY REPORT

Level	Department	Occupancy Details Since Handover 2015
0	Plant & Service Tunnel	Operation since April 2015
1	Plant	Operational since April 2015
2	Accident & Emergency Department	Opened August 2015
3	Theatres	Theatres clinical commissioning complete January 2021. Theatre service commenced March 2021 (delayed due to redeployment of staff as a result of the pandemic)
	Endoscopy Decontamination Unit	Endoscopy Decontamination Unit operational 2017
4	Theatre & Emergency Department Office and Support Accommodation	Fully occupied September 2017
5	Intensive Care Units	ICU Operational November 2020
6	Intensive Care Units	ICU Operational November 2020
7	Maternity Bed Floor	Currently occupied by respiratory services (from 2020)
8	Maternity Bed Floor	Currently occupied by Trauma and Surgical services (from 2019)
9	Maternity Outpatient	Temporarily occupied by outpatient facilities to allow Trust to manage winter pressures (from December 2018)

Given delays in the scheme, the Trust has engaged legal opinion throughout the project.

The Trust continues to ensure that lessons learned are taken from this project and has completed a series of subject matter expert reviews on the new children's hospital scheme.

Paediatric attendances at Mater ED

During 2015-16 the Emergency Medicine Clinical Director raised a concern regarding staffing issues on the Mater site. At a meeting on 13 November 2015 between the Medical Director, Director of Unscheduled & Acute Care, the Clinical Director for Emergency Medicine and five ED Consultants who work in the Mater, it became apparent that these concerns were not solely related to staffing, but included patient safety concerns. The main patient safety concerns identified were the appropriateness of the ambulance "stand by" calls and care of paediatric patients at the

Mater ED consistent with the services available on site and in particular the ambulance arrivals after 6pm, when consultant staff were not always resident. This increasingly necessitated the consultant medical staff to have to frequently return to the site to support more junior medical staff and frequently to face clinical issues for which there was no wider specialist clinical support within the Mater Hospital. A decision was taken to temporarily suspend paediatric patient treatment at the Mater ED and ambulance by-pass protocols around trauma and certain critically ill patients were developed to maintain ongoing safety at the Mater.

In November 2017 a series of pre-consultation events were held with interested parties/ stakeholders internal and external to the organisation to help inform the future direction for the provision of paediatric emergency care in Belfast. These events attracted attendance from, community and voluntary groups, local schools, staff and Union representatives. A report on the outcome of these events has been produced.

Based on feedback from these events, a smart survey was developed and issued to all local schools. This was circulated to all parents and guardians of school-aged children via school communication systems. 222 responses where received from this survey. In addition a number of consultation meetings where held with local “sure start” organisations over April and May 2018.

We are content now to close this issue, as the Mater ED is currently closed to patient walk-ins due to Covid-19, with appropriate Ambulance divert arrangements in place.

COPNI Home Truths: Report on the Commissioners Investigation into Dunmurry Manor Care Home

The Commissioner for Older People for Northern Ireland (COPNI) announced an investigation into Dunmurry Manor Care Home (which is located in South Eastern Trust area) in February 2017 following family members and former employees raising serious concerns about the standards of care and safety of residents living with dementia in the Home.

The COPNI Home Truths (June 2018) report identified systemic and operational failures in respect of the standard of care and leadership at Dunmurry Manor Care Home and the awareness and responsiveness of the wider system to the situation within the Care Home. COPNI made 59 recommendations spanning 8 key areas – safeguarding and human rights, care and treatment, medicines management, environment and environmental cleanliness, staff competence and training/development, management and leadership, complaints and compliments, and accountability and governance. Of the 59 recommendations, 5 were directed to HSC Trusts.

The Trust has responded to the recommendations as part of the Department of Health’s action plan and an internal action plan is in place. The Trust will continue to work with the DoH and colleagues across the system to progress the regional implementation plan once the DoH reinstates the Dunmurry Manor Working Group and workstreams following Covid-19.

Following the Home Truths report, the DoH commissioned CPEA Ltd to undertake an independent review into the actions of the health and social care system around Dunmurry Manor Care Home. The Trust continues to await the full outcome of the CPEA Review. To date, only one workstream has published its review, which was the review into Adult Safeguarding. The Trust is a member of the DoH led Transformation Board and the HSCB led Interim Adult Protection Board which will take forward the proposed legislative and policy changes recommended in the CPEA Report. In addition, the Trust's own internal review of Adult Safeguarding being led by the Executive Director for Social Work will take into consideration the findings of the CPEA Review.

The CPEA Reviews into Complaints Management, Regulation, Assessment and Care Management, Care Home Providers and Commissioning are yet to published. When they are published the Trust will ensure that its own practice is self assessed against any recommendations, and any necessary changes are made.

Aspirgillus in Children's Haematology Unit, RBHSC

The Trust Board were initially advised of a probable cluster of nosocomial aspergillosis cases in the Children's Haematology Unit (CHU) Royal Belfast Hospital for Sick Children (RBHSC) in December 2019. It was further identified that there was one confirmed case and three probable cases between September 2019 and April 2020. As an initial response the CHU was closed in January 2020 for remedial work to its built environment and air handling units. It was hoped that this work would make the unit safer for children and reduce risk presented by aspergillus. However, in April 2020 a fourth child was diagnosed with probable aspergillosis and aspergillus was detected in a recently built isolation room for the first time.

The Trust Team worked with Public Health Agency, Health & Social Care Board and Department of Health on this issue. The Trust sought the help of external experts since the events of April 2020 to seek to further understand the risks presented to children in CHU by aspergillus and the built environment in order to ensure we provide the safest possible service to children under the care of the CHU team.

On 26 August 2020 the CMO wrote to advise that he was content with actions taken on the aspergillus issue in CHU and that he was content that the service resumed to normal on 14 July 2020 as indicated by the Trust. He further advised that aspergillus management would be improved if the Trust developed a specific Aspergillus Management Policy for the RVH site.

The Trust wrote to the Chief Medical Officer on 26 October 2020 to advise that it would develop a Trust–wide policy to mitigate the risks of nosocomial aspergillosis during periods of construction/ refurbishment. Work on this policy is underway.

Prof Tom Rogers, Professor of Microbiology Trinity College Dublin is co-author and Chair of the Aspergillus subcommittee of Health Surveillance Centre (HPSC) Scientific Advisory Committee, which produced the Irish guideline on managing this risk. Prof Rogers has agreed to peer review the Trust policy when it is available.

Review of Fit Testing Outcomes

On 3 June 2020, a member of Trust staff raised a query that they believed they were not fit tested correctly. It became apparent that Staff fit tested to respirator masks carried out by an external contractor within the last 6 months, during the Covid-19 surge period, had not on all occasions met the UK standard HSE282/28. The contractor inadvertently applied a setting not normally used in Northern Ireland (although used in RoI and in other parts of Europe), which should have been readjusted to the UK fit testing requirements. The Trust submitted an Early Alert to the DoH.

The PHA requested on 18 June that all Trusts undertake a validation and audit of all fit testing certificates from 1 January 2020 to date. A total of 1,341 staff were identified as having been fit tested to the incorrect guidance. Those staff were advised of the need to ensure their mask was re-fitted to the UK standard and were asked to book an appointment with the fit testing team on a dedicated telephone number. Of the 1,341 staff identified, 1,331 have been contacted and offered another fit testing slot.

We are content now to close this issue, as the 10 staff we were unable to contact, are not Belfast Trust employees, and we have contacted all appropriate staff agencies, without success.

Progress on Prior Year Control Issues - on-going

Lease Expenditure

Senior DoH officials have raised a regularity issue regarding non-compliance with lease policy with ALBs through the accountability process and at Accounting Officer level. Assurances have been sought from ALBs that robust processes and systems, including timed action plans to regularise the position, are in place to secure compliance with current lease policy and to ensure irregular expenditure does not occur. Belfast Trust has provided assurance to the Department that robust processes and systems are in place for the management of leasehold estate and that there are no risks to service continuity as a result of any non-compliance with lease policy.

A number of the lease arrangements which had been outstanding are now satisfactorily completed, however the Trust continues to have a few leases which to do not comply with DoH internal processes - these are currently being progressed. The Trust meets quarterly with DoH Strategic Investment Group and property issues are a standing agenda item.

Prompt Payment Performance

The achievement of the DoH Prompt Payment target of paying 95% of bills within 30 days of receipt is dependent both on procedures within BSO Accounts Payable Shared Service and appropriate actions by the Trust's nominated approvers. The performance trend over the last 3 years up to 2019-20 has been 88.5%, 90.0% and 87% respectively.

The compliance rate for the current year 2020-21 is 92.8% in terms of numbers of invoices and 91% in terms of invoice values. This greatly improved performance is as a result of the implementation of a pilot for Bank Agency Invoice processing with BSO Accounts Payable which achieved much improved processing times for this category of invoice. We anticipate this improvement will be maintained going forward following the Trust's recent decision to conclude the pilot and incorporate this facility into the BSO Service Level Agreement.

The Trust continues to work closely with BSO to ensure that all efforts to improve prompt payment compliance in other areas continue.

Financial Position

While the Trust achieved breakeven in 2019-20, much of the in-year reduction in the Trust's opening financial deficit was attributable to one-off, non-repeatable measures and non-recurrent funding. As a result, during 2019-20, the Trust had identified a 2020-21 opening funding deficit of around £50.3m, including £9.7m and £18.6m unmet 2018-19 and 2019-20 savings respectively. This position was communicated to HSCB for 2020-21 financial planning purposes at DoH level. The HSCB indicative 2020-21 allocation, issued in June 2020, did not include any recurrent or non recurrent funding to address any rolled forward unmet savings targets or inescapable pressures from previous years. DoH, through HSCB, also levied a new savings target comprising the Trust's equity adjusted share of a £50m regional general Trust savings target (£18.5m) and £3.89m of an £12m regional secondary care pharmacy savings. This resulted in an increase in the opening deficit from £50.3m to £72.7m.

The Trust declared that it would be unable to make any material cash-releasing savings in 2020-21 with the exception of additional pharmacy savings of £3.89m which would meet the regional pharmacy savings target in full. Furthermore, productivity savings would be required to cover a number of emerging pressures to avoid the underlying deficit increasing further. However, in developing the financial plan early in 2020-21, the Trust identified a significant level of non-recurrent expenditure reductions, of circa £51m, a significant element of which related to activity downturn associated with the Trust's Covid-19 response. This would reduce the in-year deficit to circa £18m which was included in the Trust's draft financial plan in July 2020.

The forecast position was amended a number of times to reflect the changing position in terms of available Covid-19 funding and the impact of the pandemic on Trust activity. The Trust submitted an analysis of Covid-19 related spend, along with proportionate business cases where appropriate. The Covid-19 spend amounted to £149m, including £29m for increased costs in respect of Annual Leave, £42m PPE, £41m additional staffing costs (including £19m staff recognition payments) and £22m service delivery costs.

The Trust experienced a significant reduction in elective activity and in areas such as estates where so much of the work continues to focus on the repurposing and social distancing works, the cost of which is funded separately through DoH Covid-19 monies. The ensuing underspends

against estates and other G&S budgets, as well as a reduction in the staff expenditure run rate compared with previous years, offset the Trust's residual underlying deficit and the Trust was able to deliver a break even position in 2020-21.

The Draft Budget for 2021-22 would suggest that funding for next year will be short of need. Furthermore, only 10% of the additional 2021-22 allocation will be recurrent in nature. The proposed allocation must cover the ongoing costs of Covid and rebuild. As a result, the Trust is expecting that its share of the budget will not be sufficient to address its significant underlying deficit or meet any emerging cost pressures next year. At the same time, the Trust is again likely to benefit from non-recurrent underspends, largely in goods and services, as activity levels gradually return to pre pandemic levels which may help reduce the anticipated Trust deficit in 2021-22. The Trust cannot continue to manage its finances with such heavy reliance on non-recurrent funding and without the assurance of a fully funded recurrent baseline.

The Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for all Departments and their Arms' Length Bodies for the 2020-21 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2021 also authorised a Vote on Account to authorise Departments and their Arms' Length Bodies' access to cash and use of resources for the early months of the 2021-22 financial year. This will be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess which will authorise the cash and resource balance to complete for the remainder of 2021-22 based on the Executive's 2021-22 Final Budget.

BSO Shared Service

Following previous Internal Audit unacceptable assurance levels in respect of the Payroll Service provided by BSO, the assurance level for each of the last 3 years up to 2019-20, was limited overall. In 2020-21 Internal Audit have provided a split Satisfactory/Limited Assurance; Satisfactory in relation to elementary or business as usual processes and Limited Assurance around end-to-end HSC Timesheet Processing, SAP/HMRC RTI Reconciliation, Overpayments and Holiday Pay. A new Payroll Quality Improvement Programme (PQIP) was approved by the Business Systems Forum in August 2020 to deal with the outstanding Audit Issues and other identified priority tasks in Payroll. It is acknowledged that formal identification of the issues and the Assurance structure which has been set up through PQIP is evidence of the developing maturity of the service. Belfast Trust are working closely with other HSC customers to provide support to BSO in addressing the ongoing issues.

Children's Hospital Executive Flagship Capital Project

In 2017, the DoH raised concerns around the management and governance of two separate elements of the Children's Hospital Executive Flagship capital project within the Trust. This was a direct result of increases in size and costs for the project and the timeliness of reporting these. The addendum was subsequently submitted on 19 April 2018 with additional correspondence in

August and September 2018. This highlighted the fact that, aside from with a moderate increase in clinical accommodation space, the cost of which would be within agreed tolerance levels, the cost increase was attributable to inflationary and construction industry price pressures along with increases in plant and communication space associated with both the constrained nature of the site and recent changes in building requirements. The Trust received approval for the addendum on 1 October 2018.

The Trust has strengthened its reporting arrangements, particularly with DoH, to ensure greater transparency in terms of the decision-making, accountability and approval process. In tandem with this, the Trust is reviewing the recommendation from other major capital projects to ensure any lessons learned, where relevant, are embedded within the Trust's project.

The New Children's Hospital project was advertised in OJEU in August 2019 and had been programmed to go to tender in November 2020. The Trust took the decision to delay releasing the documents until a further review on the tender was complete. This is to ensure that the lessons learned from both Trust led and other major capital schemes are reflected within the tender documentation. Given the complexity of the tender documents, and the additional assurances sought by the Trust in relation to the quality of documentation which was achieved through a new multidisciplinary approach between Trust Estates, CPD-HP and the Design team, this process has taken longer than anticipated and the tendering process has been delayed by a further three months. As a result of this strengthening of management processes and the provision of additional assurances, the Trust is providing DoH with an up-to-date financial assessment on the project based on a detailed review of financial information provided by our professional advisors, CPD-HP. At this stage, the project remains within the overall approvals level identified in the approved 2019 business case addendum. The tender documents were released at the end of May 2021.

Social Care Procurement

In order to minimise the risk of non-compliance with the Public Contract Regulations 2015 and achieve the actions set out within the DoH's HSC Strategic Procurement Action Plan 2015-2018, all DoH Arm's Length Bodies are extending CoPE cover for social and health care services in the Light Touch Regime. This was taken forward initially via a formally constituted project, the Social Care Procurement Implementation Project Board (SCPIPB), reporting to Regional Procurement Board (RPB). As an outcome of that project a Social Care Procurement Team was established within BSO PaLS to take forward procurement processes for health and social care services. In November 2018 the SCPIPB was dissolved and oversight transitioned into a more permanent structure with the introduction of the Social Care Procurement Board (SCPB). The SCPB reports to RPB and provides strategic oversight of the commissioning, planning, procurement and monitoring/ contract management of regional issues for social care and support services on behalf of all HSC organisations. This oversight aligns with the Regional Procurement Plan – Social Care as agreed by the RPB and spans all programmes of care. The Trust has representative membership of the SCPB and an action arising from the meeting of the SCPB in January 2019 was the updating of

the Regional Procurement Plan for Social Care Services to reflect timescales for inclusion of pre procurement activities.

The Regional Procurement Plan was presented to the Regional Procurement Board (RPB) in October 2020, and while the Board understood and accepted the plan and the accompanying caveats they have asked for an indication as to the additional resources required by organisations to implement the Regional Procurement Plan. A resource paper is currently being prepared by SCPB in response to RPB.

Serious Adverse Incident Reviews Outstanding

There has been a significant increase in incidents requiring review under SAI methodology.

Number of SAIs reported per calendar year	Total
2017	81
2018	96
2019	125
2020	162
2021 (as of April 2021) ie. 4 months	75

Once an incident is identified as meeting SAI criteria and is reported through to the HSCB a detailed review process will start. Depending on the review level identified by the commissioning Directorate and agreed with HSCB, this will require either a Significant Event Audit (SEA) or a Root Cause Analysis (RCA) process to be undertaken. (A Level 1 SAI requires a SEA to be undertaken, whilst Level 2 and 3 SAI's require an RCA to be undertaken).

The HSCB in their guidance currently outlines that a Level 1 SEA should take 8 weeks from reporting as a SAI to final report being submitted. A Level 2 RCA should take 12 weeks from reporting as a SAI to final report being submitted and a Level 3 RCA, due to the independence required and complexity, have a more negotiable timeline with the HSCB.

At March 2021 BHSCT had 205 outstanding SAI reports.

Level of Review	Number of Review Reports Outstanding
Level 1	166
Level 2	35
Level 3	4
Total	**205***

Note: *16 of these SAIs would be in relation to SAIs reported in 2018 or before.

Within the Trust when a Level 1 SAI is raised the commissioning Directorate is responsible for the set up and progress of the subsequent review. For a Level 2 SAI this requires a minimum of a SAI Chair to be identified to support the review that is independent to the Directorate where the incident occurred. A Level 3 SAI, depending on HSCB advice, can often require an entirely independent panel to the Trust.

Especially for Level 2 SAIs there has been a consistent challenge in getting staff identified to support this process, trained in RCA methodology and most significantly available to support a RCA review and commence within a reasonable time period. Over the last 3 years BHSCT has trained over 90 staff in RCA methodology, but even with this there has only been a relatively small number who have been consistently able to continue supporting SAI chairing. This has led to a reliance on sourcing external consultants to support this process either through the Leadership Centre or an External RCA provider. At March 2021, both were highlighting the pressure they were under meeting BHSCT requirements.

A number of SAI chairs who have undertaken SAI reviews on behalf of the Trust have fed back the need for additional resources in the initial stage of the review process to make sure all key information is gathered promptly.

The challenge the above situation brings is that a number of SAI reviews have been slow to commence and complete, with nearly all SAI reports being consistently completed well outside HSCB timelines. The Trust recognises any delays in completion of the SAI review process is difficult for our services users, families of our service users and staff. With the current situation and the number of SAI reviews significantly past HSCB guidelines the delay in update / completion of a SAI report is becoming more of a challenge.

This has been further impacted by Covid. Covid related SAIs are often outbreaks involving a number of patients / staff, so rather than having only one line of communication, there are multiple. For example one SAI reported in early 2021 requires over 20 lines of communication due to numbers involved. This creates challenges with ensuring effective service user / family engagement due to resource required on the identified patient liaison contact to commence engagement at earliest opportunity and then maintain regular updates.

It is concerning any delay in a SAI review creates a risk important learning is not identified and acted on at the earliest opportunity.

In 2019 The Trust introduced a further corporate peer review process of all SAIs to try and ensure there was a more comprehensive independent review and to help improve consistency in reports and maximised learning. With significant increase in SAI reports and limited peer review resource, peer review for Level 1 SAIs was temporarily stood down in February 2021 with Directorates asked to ensure robust review at Directorate level is in place and provide assurance learning has been maximised. This has been an attempt to reduce the backlog of reports awaiting approval.

SAI performance is presented and monitored at an established SAI Group that meets on a monthly basis and is chaired by the Medical Director. This group focuses on SAI reports that are significantly overdue. SAI numbers are also included as part of the quarterly Trust Incident & SAI report presented at Assurance Committee.

HSCB would periodically flag outstanding SAI reports. At a meeting in March 2021, HSCB flagged concern regarding the number of delayed reports and increasing trend in this regard especially over previous 6 months. A monthly meeting has now been set up with HSCB to monitor and support improved performance.

A Draft SAI business case is at final stages. It is anticipated this will secure funding to bring in additional staff to support the collection of relevant information and construct a draft time within a short timeframe from SAI notification being submitted. The business case also includes a proposal for a new software package to assist review panels with collation and analysis of information. It is intended that this support will place any SAI Review team in a better position at a much earlier stage to progress the review in a timelier manner. Additional resource has also been requested as part of this business case to identify additional service user / family liaison officers to assist the Trust in improved engagement and update process.

Hyponatraemia Inquiry

Following the publication of the 96 recommendations from the Inquiry into Hyponatraemia-Related Deaths (IHRD) nine different work streams were identified during 2018 and set up by the DoH.

These were:

- Duty of Candour
- Death Certification Implementation Working Group
- Duty of Quality
- Paediatric – Clinical – Collaborative
- Serious Adverse Incidents
- User Experience and Advocacy
- Training
- Workforce and professional regulation
- Assurance.

Work commenced with Departmental, Regional and Trust colleagues to ensure progress across a range of themes supporting implementation of the IHRD recommendations as appropriate. This work continued to February 2020 when it was paused due to the necessity to focus Trust and Regional resources to respond to the Covid-19 pandemic.

At the time of suspension of IHRD activity in the Trust, a total of 161 actions from the IHRD recommendations were being monitored by the Trust oversight group of which 33% were complete, 20% were on target and within timescales and 14% remain ongoing. The remainder of the actions were beyond the control of the Trust.

The work of the Trust Groups on IHRD remained paused throughout the financial year 2020-21.

The Groups focused on the work plan and other issues surrounding IHRD have recommenced in April 2021.

Neurology Recall Exercise

On 1 May 2018, the Belfast Trust recalled 2,529 neurology patients as part of an exercise to ensure that patients under a particular neurology consultant are receiving the best possible clinical care and are on the correct clinical pathway. This action followed an internal Trust review of a small number of the consultant's patients and a wider external review carried out by the Royal College of Physicians (RCP). In terms of the latter, a final report was received on 26 April 2018 and raised a number of concerns. Following receipt of the draft RCP report on 20 March 2018, the Trust, in collaboration with HSCB and PHA, took steps to address the concerns.

All 2,529 patients received individual letters on 1 May 2018, requesting that they contact a dedicated line to arrange an appointment with an appropriate consultant. As at 13 March 2019, all of the 2,529 (resident in NI) have been reviewed or offered a review. Three patients overseas have been contacted and offered funded appointments in their current location which they have declined. Arrangements have been made with these patients to make contact and book an appointment on their return to NI.

In addition, Belfast Trust invited 700 patients for a review appointment and these commenced the weekend of 3 November 2018. The Trust also agreed to undertake the review of patients from the Ulster Independent Clinic (300 patients). Out of 1,000 patients, 717 patients were reviewed, 199 patients declined an appointment, 51 did not attend 8 patients died before they had their appointment, 13 had alternative arrangements (i.e. already seeing another neurologist) and 12 patients were unable to be contacted despite repeated attempts.

The HSCB/PHA established a regional coordination meeting with all HSC Trusts and the two private providers for whom the consultant also worked. The DoH established an Oversight Assurance group and the HSCB is participating in the DoH review of neurological services.

The DoH has commissioned the following:

1. *RQIA to undertake a governance review of outpatient services with a particular focus on the neurology service in the Belfast Trust*.

   The Trust has completed and submitted a detailed response to the questionnaire as required as part of the RQIA review of outpatients. Members from RQIA and the Review team members

attended outpatients on each of the sites, RVH, BCH, MIH and MPH. They met various groups and teams of staff on week commencing 10 September 2018. Unannounced inspections have taken place in MPH, BCH, RBHSC, Mater and RVH outpatients during October and November 2018. RQIA gave verbal feedback to members of the Executive team on 6 December 2018. They have visited each hospital site in January 2019 and presented their findings to staff. The Trust received a draft report in November 2019 for factual accuracy checking. The Trust provided comments on factual accuracy and we await receipt of the final written report. Following the inspection stage, the Trust had initial meetings with RQIA representatives in regards adult safeguarding. An action plan was developed to provide assurance in this regard.

2. *RQIA to commission a review of all of this consultant's patient deaths over the past ten years.*

   The Review team has been established. No further updates have been received by the Trust as RQIA will report directly to DoH.

3. *An independent review, led by Brett Lockhart QC, into the Trust's handling of the concerns raised about this consultant from December 2016 to the decision to recall patients in April 2018.*

   The Trust has continued to submit relevant documentation to the Inquiry and provided any other information as requested. Staff continue to be interviewed by the inquiry. The Minister of Health announced on 11 December 2020 the conversion of the Independent Neurology Inquiry from a non-statutory public inquiry to a statutory public inquiry in Neurology. Trust staff are continuing to engage fully with this inquiry.

4. *BSO to conduct an audit of the interaction between the consultant's practice in the private sector and the HSC*.

   Internal Audit have completed this work and submitted their report to the Permanent Secretary who commissioned it. The Trust has an action plan in place to address the key findings of the report.

The DoH published the outcomes report for Phase 1 of Neurology recall on 19 December 2019. The Minister of Health announced, in the NI Assembly, both the publication of the Outcomes 2 Report and the 3rd Recall of patients on 20 April 2021.

Cohort 3 patient recall, going back to 1996, the commencement of the consultant's employment with the Belfast Trust, commenced in April 2021. This cohort is in relation to patients who were discharged between 1996 – 2012 and met certain criteria, alongside a number of patients that had not been reviewed as a 'young stroke' patient in the previous recall cohort due to the agreed criteria around age. The purpose of the recall is to review the medication a person is taking and to assure it is appropriate for their condition. Extra clinics have been set up to facilitate this and the plan is to have completed all telephone reviews within 4 weeks.

Additionally, the Trust has asked a number of GPs to confirm if 436 people remain correctly on certain non-neurological long-term medications, like Aspirin. If a GP would like the Trust to review any person they are unsure of, we will ensure that happens.

As at 2 May 2021, of the 209 patients recalled, 172 patients have been reviewed, 14 patients have appointments booked with 6 patients still to book an appointment.

GP returns received to date, totals 163, with 273 outstanding. Of the 163 returns, 85 patients need a review and 78 patients do not need reviewed.

As of 4 March 2021, there are 274 negligence claims made against the Trust and the Directorate of Legal Services (DLS) are acting on the Trusts direction as the client, in addressing them. Provision as needed is included within Note 15 to the Accounts.

Blood patching procedures

Separate to the neurology recall, Belfast Trust undertook a case note review of 66 patients who had a blood patch procedure under the care of Dr Michael Watt, and who did not have a clinical review as part of the recall process. The internal review established that 46 patients had care that was unsatisfactory and fell below a standard we would expect. Additionally, the review established that for 45 patients there was no clinical evidence to support that a blood patch procedure was required. Provision as needed is included within Note 15 to the Accounts.

Muckamore Abbey Hospital Adult Safeguarding

On 12 August 2017, an Adult Safeguarding incident involving a staff member and a patient occurred in the Psychiatric Intensive Care Unit (PICU) in Muckamore Abbey Hospital. When the CCTV footage of the incident was viewed further concerns about inappropriate care were identified and it became clear that the incident was not isolated. This resulted in a Level 3 Serious Adverse Incident investigation and a joint protocol (PSNI led) adult safeguarding investigation, which is ongoing.

A range of improvements have been implemented in Muckamore Abbey Hospital to provide patients with safe, effective and compassionate care. In addition, a range of systems and processes have been introduced to provide assurances throughout the organisation about the quality of care being delivered.

These systems and processes are summarised below:

Adult Safeguarding (ASG) Historic Investigation

- PSNI and Trust ongoing review of historic CCTV footage
- Adult Safeguarding and decision making/governance processes in place to ensure appropriate responses to any concerns identified about staff on historic CCTV footage
- Disciplinary processes underway.

Adult Safeguarding Procedures (ASG)

- Active use of Adult Safeguarding policy and procedures
- Audits of adult safeguarding systems and processes undertaken on regular basis
- ASG Review meetings in place at ward level and monthly ASG Forum.

CCTV

- CCTV in use across the site
- Weekly contemporaneous CCTV viewing by independent team
- Weekly feedback from CCTV viewing shared across the site.

Patient Safety

- Weekly review of patient safety metrics (Safety Report) with focus on restrictive practices
- Ward to Board reporting on patient safety metrics
- Live Governance processes in place to capture real time feedback from the clinical areas
- Enhanced day activities and opportunities for patients.

Staffing and Staff Support

- Stable and substantive senior management team
- Nurse staffing levels monitored and actively managed across site with rolling programme of recruitment
- Behavioural Assistants and Behaviour Specialists available across all wards
- Positive Behaviour Support ethos core to Care Planning.

From the outset, the Trust Board have been actively involved in the monitoring and support of measures to ensure safe, effective and compassionate care at Muckamore Abbey Hospital.

New Control Issues – Closed

Meadowland Wards – Musgrave Park Hospital

In early September 2020 RQIA had undertaken an announced inspection of Meadowlands Ward 1, focusing on adult safeguarding (ASG), and which RQIA advise comes on the back of three adult safeguarding referrals relating to the ward during July 2020. RQIA reported that they found staff knowledge and awareness in respect of the recognition and awareness of signs of harm, reducing opportunities for harm, and knowing how and when to report safeguarding concerns was variable. RQIA were also concerned of a potential underreporting of ASG incidents from the ward.

Subsequently the Trust commenced weekly Patient Experience Surveys of both Meadowlands Wards 1 and 2 starting from the 17 September 2020. Patient feedback has led to additional concerns especially in regards to compassionate care delivered overnight, and senior leadership visits highlighted poor non-adherence to IPC practices. In view of the above, new admissions to both Meadowland Wards were temporary suspended on the 22 September 2020.

Data analysis of Meadowlands Wards has included benchmarking with the National Intermediate Care Audit. Key findings, indicate:

- Length of Stay – longer
- % Discharged Home – similar
- Waiting Time to Access – longer
- Admission to Acute Hospital rate – lower
- Improvement in MBI score (measure of functional status) – similar.

The Trust has also carried out a review of all the previous Meadowland Reports. The conclusions & recommendations are as follows:

- Where possible patients should receive rehabilitation out of hospital
- There is requirement for proactive preventative rehabilitation – the recent establishment of a pilot Frailty Hub in Meadowlands demonstrates that such a service is possible
- Rehabilitation services should be streamlined to improve flow in and out, start earlier in the patient journey and aspire to better objective outcomes. These services should include a hospital inpatient bed based component and a proactive preventative component
- The pathway for the older person with a fragility fracture requires to be reviewed by a combined TOR/CoE group utilising validated data and clear objectives that are patient centred and not service centred
- A separate delirium pathway is essential to maintain flow and provide better care to patients affected by delirium
- A specialist inpatient unit should deliver its specialist service and not end up accommodating patients with other issues that impact on other patients accessing the service they need.

The Trust developed an internal Quality Improvement Plan which reflects actions associated with these concerns and improvements required. A weekly Safety Dashboard was also established to monitor the service and ensure Sensitivity to Operations and Anticipation and Preparedness.

On 22 October 2020 Meadowlands Ward 1 re-opened, with clearer admission guidance and appropriate support i.e. Fracture Rehab only. On 23 October 2020 we re-opened Meadowlands Ward 2 to manage non Covid-19 patients who have been deemed medically fit awaiting discharge

from hospital, but not as a Ward that previously admitted complex delirium & dementia patients.

The new referral criteria agreed for Meadowlands Fracture Rehab (Ward 1) has resulted in increased throughput and a decreased inpatient length of stay from 22 to 10 days, with Meadowland Ward 2 length of stay reducing from 35 to 9 days.

As at April 2021 all the Quality Improvement Plan recommendations have been fully implemented.

Family Planning Patient Review

Due to two women that used the Family Planning Service for an implantable contraception device having unplanned pregnancies, the Trust thought it necessary to review the care of 743 women that used the service between October 2017 and August 2020. A doctor failed to correctly insert an implant and the patients unexpectedly became pregnant.

A review of all patients seen by the doctor in the service for a primary insertion or replacement contraceptive implant from October 2017 to August 2020 was undertaken to ensure that there was no more implementation failure. The review period started in October 2017 because patients are advised that the implant is effective for 3 years. The doctor concerned was restricted from clinical duties in August 2020.

In total 743 women were affected by the issue. A recall of the women was agreed and completed with PHA/HSCB oversight. The Trust was able to make contact with 729 of the women. No further unplanned pregnancies were identified. The Trust was unable to contact 11 of the women and it was agreed with PHA/HSCB and primary care that a letter identifying the risk to them would be issued to their GPs. Three women had passed away due to unrelated issues.

The review exercise closed in February 2021 with agreed learning to be taken forward.

The service has reviewed its governance practices in place for family planning service and agreed with PHA that a new model of governance in FPS will be presented in May 2021 and agreed for implementation from June 2021.

New Control Issues – On-going

Valencia Ward – Knockbracken Healthcare Park

The Dementia Inpatient Service based in Valencia Ward, Knockbracken Health Care Park is a 8-10 inpatient ward for the assessment, care and treatment of people with dementia experiencing acute behavioural disturbance associated with their dementia, who cannot be managed safely in the community. All patients admitted are detained under the Mental Health Order and normally lack capacity to make decisions regarding their care needs. Over the last two years, the service has operated at reduced bed capacity for extended periods, and has been closed to admission.

RQIA carried out an unannounced inspection of Valencia Ward in February 2020 and wrote to the Trust in March 2020 to advise that they had identified six areas of improvement from the

inspection, which included four new areas for improvement one area for improvement re-stated for a second time and one area for improvement re-stated for a third time.

As a result of the inspection, RQIA were concerned that the quality of care and service within Valencia Ward was below the minimum standards expected in relation to incident management, adult safeguarding processes and leadership within the MDT. The findings were reported to senior management in RQIA, following which a decision was taken to issue a Serious Concerns letter relating to these three areas.

Recruitment and retention of staff has been a continuous challenge over the last number of years and the service has experienced a significant period of staffing instability July – September 2020 - the service had experienced a high turnover of nurse managers which has detrimentally affected leadership and governance. Service continuity has been compounded by the inability to recruit and retain registered nurses.

An unannounced leadership walkaround on the evening of 20 September 2020 identified a number of concerns in respect of Infection Prevention Control, PPE compliance, staffing levels, environment and patient care. As a result, an internal Quality Improvement Plan has been developed setting out a number of additional improvements over and above those set out within the RQIA QIP.

In addition, a review of adult safeguarding referrals June 2019 to September 2020, completed in October 2020, has identified the significant number of adult safeguarding referrals from the ward, of which 38% have involved staff including alleged assault, omissions of care and falsification of records. The review identified that Valencia Ward is a high risk environment in which the complexities of patients' needs and behaviours places them at increased vulnerability, and also identified that while progress has been made, the stable, consistent, dementia informed environment that is required by these patients is not currently in place.

A listening exercise with staff from Valencia Ward has demonstrated a high level of staff dissatisfaction and disengagement amongst staff which also presents as a significant risk to the service in relation to safety, culture and the ability to attract new staff.

The Quality improvement plan contained 57 actions and is almost fully implemented with 55 actions having been completed (97%). The two outstanding actions are in process:

1. Culture change and service development plan which is due to commence in April 2021 and Clear Model training (including dementia specific training) and team development in September 2021.
2. IT infrastructure order has been partially delivered, WIFI is in place but awaiting additional equipment.

The management of the ward has now moved to the Mental Health Directorate and they have implemented stabilised staffing with a reprofiled budget to increase senior staffing. It is anticipated that the ward will have a full staff complement by the end of April 2021. Other measures put in place include mandatory and specific training for safeguarding and incident management, weekly safety

brief with senior team and audits in place with resulted shared and displayed.

Royal College of Surgeons Invited Review of Cardiothoracic Surgery Service

The Royal College of Surgeons (RCS) carried out an invited Service Review of Cardiothoracic Surgery in March 2020 and provided initial feedback on a number of immediate concerns. The Trust received the final RCS report in summer 2020. A composite action plan has been developed. Risk summits were held in November 2020, and again in February 2021, with a wide range of key stakeholders including DoH, PHA, NIMDTA and GMC. Following the risk summit in February 2021, NIMDTA have placed the service on enhanced monitoring given concerns around the learning experience for surgical trainees. In addition, the RQIA wrote to the Trust in April 2021 seeking assurances around patient safety and quality. The Trust is currently working with the Leadership Centre and a number of other organisations to implement the action plan. As of 5 May 2021, of the 80 identified actions, 51 have been completed, 20 are in progress, 8 await start and one redacted issue is in progress.

Review of Governance across Division of Surgery

Following a number of SAI investigations within the Division of Surgery, a governance review was undertaken in September 2020 in order to highlight areas of good practice and areas where there is divergence. Feedback has been provided to this division to enable the report to be finalised and actions to be taken to improve and standardise governance practices across this Division.

Ophthalmology Review Backlogs and associated SAIs

Clinic capacity was reduced across the year 2020 as a result of the cessation of services during the pandemic and the requirement to maintain social distancing at clinics.

A number of SAIs were reported in February 2021 relating to patients with glaucoma who had come to harm as a result of a delay in their review appointment. The service also reported emerging issues in the macular and diabetic eye services, which were experiencing similar review backlogs, and delays in patients being seen. These are three time-critical services within ophthalmology.

A further SAI was notified that resulted in a delay in glaucoma patient being seen due to an administrative error in the grading of the referral letter. A further SAI occurred in March 2021 where 29 patients transferred back to the Macular service from the Independent Sector were lost to follow-up.

A number of measures have been taken to provide additional capacity and weekly monitoring arrangements were put in place. A recruitment process is currently ongoing for the recruitment of a new Glaucoma consultant. Following consultation with colleagues in Southern Trust, the service has been able to progressively increase capacity in the Southern Trust area towards pre Covid levels.

Progress has been made across all the identified backlogs. From 1 February 2021 the Macular review backlog has reduced from 3,013 to 1,468 patients. The total number of patients identified as part of the Early Alert of 10,607 patients has been reduced to 7,074 patients as of 29 April 2021.

In light of the SAI's regarding administrative process issues, a process mapping exercise was undertaken to review waiting list and booking systems and processes and no areas of concern were identified.

Non Compliance with Care Management Circular HSC (ECCU) 1/2010 within adult community services

Due to the impact of Covid-19 on Care Homes, workforce shortages and demand and capacity issues within the Commissioned Services Care Review and Support Team (CReST) and Community Social Work, the service is non-compliant with completion of annual care reviews, a delegated statutory function as stipulated in the Care Management Circular.

During the Covid-19 pandemic in 2020, the Public Health Agency and Department of Health issued guidance to achieve a reduction of footfall in Care Homes which included the cessation of annual care reviews from April 2020. In January 2021, the Chief Social Worker wrote to the Trust to advise that care reviews should recommence using a risk-assessed approach.

In response to the requirement to achieve Mental Capacity Act (NI) 2016 compliance for legacy cases by 31 May 2021, the adult community services management team assessed the dual demands of this work alongside the completion of annual care reviews. Following risk assessment, a determination was made to ring fence members of the CReST team to undertake MCA assessments and not to recommence routine care reviews post the last Covid-19 surge at the end of January 2021. Care reviews have however continued in Homes of Concern or if there is a change in presentation of a resident –38% of Care Home reviews were completed in the year 2020-21.

Due to a number of factors, the planned progress with completion of MCA legacy cases has not been realised and achievement of this work by 31 May 2021 deadline will not be achieved. Given the extended time required to achieve MCA it is proposed to realign the CReST team to support the recommencement of routine care reviews where the risks are potentially greater and more immediate.

An action plan and IPT to reinstate care reviews is being progressed in order to address this within 2021-22.

Mental Capacity Act (NI) 2016 Compliance

All HSC Trusts must demonstrate full compliance with the Mental Capacity Act in terms of completion of legacy cases by 31 May 2021. While full compliance has been achieved in mental health services, compliance will not be achieved within the timeframe in learning disability services and in adult community services. Individuals may bring forward legal challenge if compliance is not achieved.

There have been a number of challenges with achieving compliance with the MCA across services – impact of Covid-19, lack of staff capacity to complete assessments, unable to secure additional staff in the numbers required, competing priorities within community services, for example, annual care home reviews.

The Trust reports formally via two monthly returns to the Department of Health regarding progress with achieving full compliance by 31 May 2021. In January 2021, all Trusts wrote to the Chief Social Worker to alert him to the impact of Covid-19 on the Trusts' ability to comply with the Mental Capacity Act (NI) 2016 legislation.

In January 2021, the Learning Disability and ACOPS teams put together action plans to achieve MCA compliance for legacy cases by 31 May 2021. It is highly likely that this timeframe will not be met due to a range of additional factors:

- Unable to secure redeployed staff in sufficient numbers to undertake MCA work
- Unable to secure staff to work regular overtime
- Progress with completion of MCA across teams is slower than projected
- Introduction of Rule 6 reports has created additional time intensive work not factored into original plan
- Volume of work and time requirement associated with each assessment.

Services will continue to review the position in respect of MCA compliance and keep the MCA Steering Group and DoH up to date with progress.

Children with Disabilities – Failure of the Trust to meet its statutory responsibility to discharge a child from the Iveagh Centre into a community placement appropriate to a child's needs and within a reasonable timescale

The Iveagh Centre is a regional inpatient hospital for children with a learning disability requiring assessment and treatment. The timely discharge of patients from the Iveagh Centre is a regional priority in order to ensure that there is always a bed available should a child require urgent admission. In addition, a prolonged stay in a hospital setting is not in the best interests of a child once their treatment is completed.

The Trust has experienced difficulty with providing appropriate community placements for a small number of children during the course of this year who have remained in the Iveagh Centre when they have not required ongoing hospital treatment and care i.e. their discharge is delayed. This has led to Judicial Review Proceedings being taken by the families of these young people in respect of the Trusts absolute duty to provide accommodation in these circumstances. The Trust has been working collaboratively with the HSCB to progress options for these children through the

development of bespoke community placements and business cases have been completed and submitted to the HSCB and the DoH. However, it seems clear that a joined up approach between various NICS Departments, given the crucial role of the Housing Executive, is needed to resolve this issue.

The Trust has also worked with the HSCB and the other four Trusts to develop a strategic framework for children with disabilities which includes the need to develop a range of accommodation provision.

Looked after Children – failure to discharge all statutory functions in relation to looked after children

Due to the high number of social worker vacancies across Children's Community Services, 62 looked after children did not have an allocated social worker as required under the Children (NI) Order 1995 for a period of time during 2020-21. At the 31 March 2021, 35 children remained without a named social worker. Visits to these children have been undertaken via a duty rota consisting of staff from within the team where the vacancies are.

Under the Children (NI) Order 1995 there is also a requirement to visit every looked after child on a four weekly basis. During 2020-21, 77 looked after children did not receive a visit from their social worker in line with these requirements due to staff sick leave, Covid-19 concerns in foster families and vacancy gaps between staff leaving and new staff commencing employment. Similarly, 94 looked after children's reviews took place outside of the statutory timescales due to a combination of the same factors as outlined above.

The Directorate has continued to be proactive in respect of recruitment and has provided additional support for new staff to aid retention. However shortages of social workers, particularly in children's services, is a region wide issue and is linked to the insufficient number of social workers being trained annually. A Regional Workforce Review, led by the DoH, is underway to address this deficit over the next 5-10 years.

Conclusion

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

Further to considering the accountability framework within the Trust and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Trust has operated a sound system of internal governance during the period 2020-21.

Dr Cathy Jack
Chief Executive

Remuneration and Staff Report

Remuneration Report

Scope of the report

The Remuneration Report summarises the remuneration policy of Belfast Trust and particularly its application in connection with senior executives. The report also describes how the Trust applied the principles of good corporate governance in relation to senior executives' remuneration in accordance with HSS (SM) 3/2001 issued by the Department of Health (NI).

Remuneration Committee

The Board of the Trust, as set out in its Standing Orders and Standing Financial Instructions, has delegated certain functions to the Remuneration Committee including the provision of advice and guidance to the Board on matters of salary and contractual terms for the Chief Executive and Directors of the Trust, guided by Department of Health (NI) policy. The membership of this committee is:

Mr Peter McNaney: Chairman

Ms Anne O'Reilly: Non-Executive Director

Mrs Nuala McKeagney: Non-Executive Director

Remuneration policy

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

Performance of Senior Executives is assessed using a performance management system which comprises of individual appraisal and review. Senior Executive performance is then considered by the Remuneration Committee and judgements are made as to any performance pay uplift in line with the Departmental pay circular and measured against the achievement of regional, organisational and personal objectives. The relevant importance of the appropriate proportions of remuneration is set by the Department of Health (NI) under the performance management arrangements for senior executives. The recommendations of the Remuneration Committee go to the full Board for formal approval.

Service contracts

All Senior Executives in the year 2020-21, except the Chief Executive and the Medical Director, were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those

Senior Executives appointed prior to December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008.

The Chief Executive and the Medical Director are employed under a contract issued in accordance with the HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

Notice period

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

Retirement age

The Trust does not operate a general retirement age for its staff including Senior Executives. However, the Trust reserves the right to require an individual or group of employees to retire at a particular age where this can be objectively justified.

Retirement benefit costs

The Trust participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the Department of Health (NI). The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Department Resource Account for the Department of Health (NI). The costs of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions and a change in financial assumption methodology will be used in 2020-21 accounts. This 2016 Scheme Valuation also requires adjustment as a result of the 'McCloud remedy'. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost

control valuation outcomes will show greater costs than otherwise would have been expected. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined.

Premature retirement costs

Section 16 of the Agenda for Change Terms and Conditions Handbook sets out the arrangements for early retirement on the grounds of redundancy and in the interest of efficiency of the service. Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook staff made redundant who are members of the HSC Pension Scheme, have at least two years' continuous service and two years' qualifying membership and have reached the minimum pension age, currently 50 years, can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months' pay. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment, however if the redundancy payment is not sufficient to meet the early payment of pension cost the employer is required to meet the additional cost.

ACCOUNTABILITY REPORT

Senior Employees' Remuneration (Audited)

Name	2020-21 Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
Non-Executive Directors				
P McNaney	35-40	N/A	N/A	35-40
M Bradley	5-10	N/A	N/A	5-10
N McKeagney	5-10	N/A	N/A	5-10
Dr P Loughran	5-10	N/A	N/A	5-10
A O'Reilly	5-10	N/A	N/A	5-10
M Karp	5-10	N/A	N/A	5-10
G Smyth	5-10	N/A	N/A	5-10
D Jones	5-10	N/A	N/A	5-10
Directors				
C Jack	215-220	0	81,000	295-300
M Edwards	90-95	0	10,000	100-105
J Kennedy	90-95	0	14,000	100-105
C Hagan (1)	210-215	300	32,000	240-245
C Leonard	90-95	0	10,000	100-105
B Creaney	75-80	0	(1,000)	75-80
M Heaney (2)	20-25	200	N/A	20-25
A Dawson	90-95	0	9,000	95-100
B Owens	85-90	0	(4,000)	85-90
G Traub (3)	75-80	0	28,000	100-105
J Johnston (4)	35-40	0	21,000	55-60
S Boyd (5)	25-30	0	45,000	70-75
C Loughrey (6)	15-20	0	24,000	40-45
C Diffin	85-90	0	(2,000)	80-85
B Armstrong	100-105	0	64,000	165-170
C Stoops	80-85	0	16,000	95-100

(1) C Hagan was Interim Medical Director until July 2020 from which date he was appointed permanent Medical Director

(2) M Heaney retired on 30th June 2020 having previously held Director of Adult Social and Primary Care post

(3) G Traub appointed Interim Director of Adult Social and Primary Care from 15th June 2020, FYE £90-95k

(4) J Johnston appointed Interim Director of Acute Services from 25th November 2020, FYE £85-90k

(5) S Boyd appointed Interim Director of Surgery from 8th December 2020, FYE £85-90k

(6) C Loughrey appointed Interim Director of Surgery and Specialist Services from 2nd November to 7th December 2020

Senior Employees' Remuneration (Audited - Cont'd)

Name	2019-20 Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s
Non-Executive Directors				
P McNaney	35-40	N/A	N/A	35-40
M Bradley	5-10	N/A	N/A	5-10
N McKeagney	5-10	N/A	N/A	5-10
Dr P Loughran	5-10	N/A	N/A	5-10
A O'Reilly	5-10	N/A	N/A	5-10
M Karp	5-10	N/A	N/A	5-10
G Smyth	5-10	N/A	N/A	5-10
D Jones	5-10	N/A	N/A	5-10
Directors				
C Jack	200-205	0	38,000	240-245
M Edwards	90-95	100	20,000	110-115
J Kennedy	90-95	0	20,000	110-115
C Hagan (7)	30-35	0	40,000	70-75
C Leonard	90-95	0	20,000	110-115
B Creaney	75-80	100	(5,000)	70-75
M Heaney	90-95	1,500	(11,000)	80-85
A Dawson	90-95	0	20,000	110-115
B Owens	85-90	0	(10,000)	75-80
G Traub	N/A	N/A	N/A	N/A
J Johnston	N/A	N/A	N/A	N/A
S Boyd	N/A	N/A	N/A	N/A
C Loughrey	N/A	N/A	N/A	N/A
C Diffin	80-85	0	20,000	100-105
B Armstrong (8)	45-50	0	25,000	70-75
C Stoops	70-75	0	20,000	110-115

(7) C Hagan appointed Interim Medical Director from 14th January to 22nd January 2020 and from 4th February 2020, FYE £175-180k
(8) B Armstrong appointed Interim Director of Unscheduled and Acute Care from 14th October 2019, FYE £85-90k

The Benefits in Kind listed in the above tables relate to Leased Cars and Travel Expenses.

ACCOUNTABILITY REPORT

Senior Employees' Remuneration (Audited - Cont'd)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/21 and related lump sum	Real increase in pension and related lump at pension age	CETV at 31/03/21	CETV at 31/03/20	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000
C Jack	70-75 plus lump sum 195-200	5-7.5 plus lump sum 5-7.5	1,594	1,472	44
M Edwards	35-40 plus lump sum 70-75	0-2.5 plus lump sum (2.5)-0	652	615	11
J Kennedy	20-25 plus lump sum 40-45	0-2.5	428	395	16
C Hagan	45-50 plus lump sum 105-110	0-2.5 plus lump sum 0-2.5	974	900	36
C Leonard	35-40 plus lump sum 70-75	0-2.5	661	623	12
B Creaney	30-35 plus lump sum 95-100	0-2.5 plus lump sum 0-2.5	711	674	10
M Heaney	N/A	N/A	N/A	N/A	N/A
A Dawson	35-40 plus lump sum 70-75	0-2.5 plus lump sum (2.5)-0	672	633	12
B Owens	45-50 plus lump sum of 135-140	0-2.5 plus lump sum of 0-2.5	1,091	1,038	9
G Traub	25-30 plus lump sum 45-50	0-2.5 plus lump sum 0-2.5	381	347	19
J Johnston	30-35 plus lump sum 100-105	0-2.5 plus lump sum 2.5-5	795	739	26
S Boyd	25-30 plus lump sum 55-60	0-2.5 plus lump sum 2.5-5	484	432	33
C Loughrey	60-65 plus lump sum 155-160	0-2.5 plus lump sum (5)-(2.5)	1,369	1,302	13
C Diffin	35-40 plus lump sum 110-115	0-2.5 plus lump sum of 2.5-5	934	888	10
B Armstrong	40-45 plus lump sum 95-100	2.5-5 plus lump sum 5-7.5	869	773	64
C Stoops	20-25 plus lump sum 35-40	0-2.5 plus lump sum (2.5)-0	300	275	13

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

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.

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

	2020-21	2019-20
Median Disclosure (Audited)	**Salary**	**Salary**
Band of highest paid Directors total Remuneration	£215k - £220k	£200k - £205k
Median total remuneration	£31,365	£30,444
Ratio	6.93	6.65
Range of Staff Remuneration	£18,005-£217,750	£17,652-£239,790

The midpoint of the remuneration band of the highest paid director in the Belfast Trust in financial year 2020-21 was £217,500 (2019-20, £202,500). This was 6.93 times (2019-20, 6.65) the median remuneration of the workforce, which was £31,365 (2019-20, £30,444).

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

There is a small increase from 6.65 to 6.93 in 2020-21.

Whilst the Median figure has increased to £31,365 in 2020-21 due to a pay increase the banding of the highest paid director has also increased to £215k-£220k in 2020-21 (2019-20, £200k-£205k).

The few employees that receive remuneration above the highest paid Director would fall into the category of medical staff whose earnings would have additional allowances for their specialised roles and whose Gross earnings can vary from year to year.

Staff with negative Gross Pay have been omitted. Staff whose WTE were less than full time where 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. Staff with Whole Time Equivalents that skewed the totals were also removed ie. those who worked sessions or those less than 0.1.

The median remuneration does not take account of agency staff.

Staff Report

Managing Attendance

The Managing Attendance Team are committed to supporting employees and managers to ensure attendance is managed effectively in line with best practice, employment legislation and Trust and Regional absence management frameworks.

- From 1 April 2020 to 31 March 2021 sickness absence within the Trust was 7.59%
- During this period, 42.1% of all employee sickness absence was attributed to Mental Health related issues.

The Trust are committed to supporting employees to manage their mental, emotional and physical well-being through a wide range of initiatives such as:

- Staff Care, Belfast Recovery College, Clinical Psychology Services, Condition Management Programme, Stress Focus Groups, Here 4U, the Mind Ur Mind Toolkit, Menopause Toolkit and the provision of support information and literature
- The delivery of free Physical and mental health support information and advice to staff and the wider public through the bWell app and website and Fit For The Fight Resource
- Provide guidance on the application and implementation of the Management of Attendance Protocol and Toolkit for Managers to ensure best practice and a comprehensive, holistic approach to managing attendance
- Continuing to work with regional HSC and national NHS colleagues and Trade Union colleagues to ensure best practice, consistency and compassionate management of attendance at work issues
- Providing tailored support for managers through the provision of bespoke advice from a specialised Attendance Management HR team
- Delivering virtual, HR Drop-in clinics, health fairs, case conference meetings, absence review meetings, attendance at SMT meetings, mandatory and adhoc Attendance Management and MSS report training
- Daily Reporting to SitRep Team on Covid figures
- Regionally reporting on Covid-19 Figures to Department of Health and collating information on a daily basis for all Trusts
- Working in partnership with Occupational Health colleagues to establish urgent Covid-19 Clinics each Saturday
- Providing managers and staff guidance on all attendance matters related to Covid-19 and

ensuring consistency and clarity in recording and reporting absence related to Covid-19 via new regionally agreed Reporting Codes – "Public Services Duties Paid" – 1240 and "Risk Assessment Paid" – 1252

- In response to social distancing and PHA guidelines, we continue to ensure a seamless delivery of service i.e. conducting all meetings virtually and helping managers and staff with support and guidance on all matters related to absence
- Assisting managers with supporting staff returning to work following Long Covid.

For the period 1 April 2020 to 31 March 2021 the Attendance Management Team have:

- Provided Attendance Management training virtually including the delivery of 10 sessions of bespoke training and support
- In accordance with Covid-19 guide lines permitted Face to Face Training was delivered for 62 staff and managers
- Supported 69 ill health retirements, 78 ill health terminations and facilitated the completion of 70 successful redeployments
- Continue to provide reports and dashboards for managers to manage ongoing long-term sickness
- Initiated and attended both virtual and face-to-face case conference meetings incorporating Occupational Health, Employees and Management
- Managing of monthly email Correspondence to all managers of staff on Half Pay or No Pay in regards to Prevention of Overpayment in partnership with Finance and Payroll colleagues
- From April 2021, the Attendance Management Team plan to implement an absence improvement pilot within the Emergency and Out of Hours Service and the Surgical Services Division, with an aim to reduce their sickness absence rates by 1%. The pilot will involve collaborative working with Employees, Service Managers, HR& OD colleagues, Trade Union colleagues, mental health charities and other stakeholders.

Employment Equality and Diversity Plan

Equality and diversity are central to the Trust's overall purpose to improve health and wellbeing and reduce inequalities. Our aim is to ensure that the S75 Equality Action Plan and Disability Action Plan 2018-23 Plan supports the Trust's People Strategy of "caring, supporting, improving, together", whereby our people are at the core of everything we do for the benefit of the communities we serve. We wish to ensure that equality and diversity are embedded across our organisation and that our employment practices are fair, flexible and enabling so that each member of staff can reach their full potential.

Key areas of progress during the year include:

- Shortlisted for the Legal Island Equality and Diversity Award 2020 – Large Company
- Awarded Legal Island - NI Diversity and Inclusion Charter Mark AWARE
- Successful launch of BHSCT Ethnic Minorities Staff Network with agreed Terms of Reference and an Action Plan which is currently being implemented. We have commenced the production of monthly Podcasts with guest speakers covering topics of interest that affect our diverse workforce and the communities we serve
- A comprehensive programme of training is provided in partnership with Health & Social Inequalities and Employment Law teams and staff 1,166 staff have been trained since April 2020
- Continue to implement the Employment Equality and Diversity Plan 2017-2022
- Review of our Affirmative Action Programme as per outcomes from Article 55 2015-2018
- Equality, Good Relations and Human Rights e-learning programme for all staff is available
- Equality, Good Relations and Human Rights digital learning package available for new start pre-boarding - commenced April 2021
- Support and promotion of the regional LGBT Network and virtual participation in 2020 live Pride event
- We are currently co-producing LGBT Guidelines for Staff/Management and Service Users in conjunction with Trade Union colleagues, internal and external Stakeholders
- Continue to implement and review the BHSCT Equal Opportunity/Diversity and Inclusion Policy
- Provision of a confidential bullying and harassment support service for staff and support the Trust's Domestic Abuse Support Service
- Provide support to the Disability Steering Group to enable and support the employment of disabled persons
- Launch the Regional 'Disability Tool Kit' for Managers and Staff
- Develop and implement the Roll out of 'Positive Action 2 – Making it Work' employability initiative for people, pan disability
- Participate in the Getting on, Getting in, Getting Started Project Group.

Safety, Quality and Information Governance

HR continue to work to ensure that the Trust as an employer and service provider continues to meet our organisational goals and embrace regulation and best practice.

Some Key Areas progressed over the year include:

- HR Records Project consisting of three phases has continued
- Work is ongoing to review, update and maximise Electronic Data Records Management System (EDRMS) and explore Automated Intelligence (AI) upgrades
- The Safety, Quality & Information Governance Team has worked on a joint multi-disciplinary Project Team with the NISTAR Service, Department of Health and Regulatory Bodies in the Republic of Ireland to progress dual registration requirements for all relevant doctors and nurses involved in the transfer of critically ill patients from Northern Ireland to the Republic of Ireland. The team is currently working in conjunction with Service Directorates to consider a Dual Registration Records Monitoring system for the Trust. The dual registration requirement has been brought about following the EU exit on the 31 December 2020
- HR & OD Controls Assurance Standards self-assessment completed
- HR & OD Risk Register & Directorate Policy Index reviewed/updated
- HR & OD Workforce Governance Assurance Standards have been reviewed to include core HR & OD standards applicable to all HR Teams and a Shared Learning template has been devised to ensure shared learning within HR & OD Directorate.

Supporting Working Parents

The Trust aims to be a world leader in health and social care and to be exemplary in improving the working lives of our people, good childcare support is central to that. We have developed a Childcare Strategy aimed at supporting employees on their employment journey to maintain a healthy work life balance.

Interim, Emergency Childcare

Following the closure of schools, nurseries and other childcare providers in March 2020, the HR & Early Years Social Work Teams worked in partnership to provide interim emergency childcare to support our working parents. This enabled key, front line staff to continue to work and effectively manage their childcare needs. The Trust facilitated 342 children and 214 parents.

Following the re-opening of schools in September 2020, interim childcare guidance was developed for parents and managers with useful guidance that clarified procedures.

In January 2021, the Trust facilitated 28 children and 18 families following the January – April 2021

school closures. Whilst the children of key workers could attend school, a number of nurseries, childminders and usual childcare provision including family and friends plus after and pre-school wrap-around childcare were cancelled or curtailed.

Summer Scheme

Due to the Covid-19 pandemic, the 2020 Summer Scheme operated on a somewhat limited capacity in accordance with the public health message (at that time) being that the safest place for children was to be at home. The limited spaces available were reserved for essential childcare purposes and for those key workers who could not work from home. The Summer Scheme operated from 9 June until 11 August 2020.

In total 299 children and 176 families were facilitated.

Workforce Capacity during COVID-19

As a direct response to Covid-19 the Trust, in partnership with other HSC Trusts, delivered a HSC Workforce Appeal that sourced, screened and made “job ready” a supply of candidates for front line services to deploy to critical areas. This appeal required a complete redesign of normal recruitment processes and saw the timeline from application to start date, reduce from an average of 6 months to 4 weeks. In addition, all final year Doctors, Nurses and Allied Health Professionals on placement were “fast tracked” to employment following their professional registration. The Trust filled important roles with newly qualified staff who were already familiar with the Trust, the team, their clinical speciality and the patients and services users we serve.

International nurse recruitment was paused while travel restriction across the globe prevented entry to the UK. However when restrictions allowed the Trust to resume recruitment overseas we supported 173 nurses to relocate to Northern Ireland and take up vital roles in our service.

We are thankful to members of the military who provided much needed support during the pandemic. During this time they were integral members of the wider team and without their support we would not have provided the level of care we were able to.

Staff Redeployment

As the demand on health and social care increased there was a need to ensure essential services remained fully staffed and in response to this, staff were redeployed at a local service level in line with local Business Continuity Plans. In addition, there was an identified need to temporarily redeploy staff to priority areas across the Trust and this was undertaken by:

- HR Central Redeployment Team
- Nursing & User Experience Redeployment Team
- Allied Health Professions Redeployment Team.

The HR Central Redeployment Team redeployed a total of 118 staff, the majority of staff were from Allied Health Professions (AHP), Administrative & Clerical, Nursing & Midwifery, Social Services and Scientific workforce.

The Nursing & User Experience Redeployment Team redeployed 489 registrants and 77 non-registrants to Covid areas and associated increased bed capacity areas in response to the Covid surge. It should be noted that Mental Health, Learning Disability and Community Services redeployments were managed at a local service level. The service areas were leading and managing the set-up of the Community Covid Centre at Beech Hall in the first surge and the Step-down facility at the Ramada and redeployed their staff from the Day Centres to residential and supported living facilities.

The Care Homes were also a key priority area for the Adult Community & Older People Services Division.

The AHP Redeployment Team redeployed 414 staff from Physiotherapy, Occupational Therapy, Dietetics, Speech & Language Therapy and Podiatry. These included redeployments to other clinical areas/sites, the Nightingale ICU Turning teams, Intermediate Care Services, Covid Help Line, Covid Community Centre, Covid Vaccination Centre, Covid Testing Centres etc.

In partnership with our trade union colleagues we developed a document to support all our staff who have been redeployed during the pandemic. This document has been accessed over 5,500 times to date.

Staying Safe during Covid-19

In June 2020, in readiness for the Trust planning for a safe, staged return to the restoration and recovery of services across the Trust, it was recognised as business critical the need to continue to keep staff safe and well. To that end, the Trust established a Safe Working Environment during

Covid Steering Group to ensure a safe restart of services and to assure patients, clients and staff the Trust took all reasonable steps to ensure safety whilst minimising risk of infection, in line with guidance from the NI Executive, Public Health Agency and Health and Safety Executive.

The Staying Safe during Covid-19 Guide, was part of this work and was developed to provide both managers and staff with practical information and support to make sure work remains as safe as possible for us all. The guide was designed in partnership with key stakeholders, including HR/OD, Health and Safety, Infection Prevention and Control, Trade Unions, Occupational Health, Estates and IT. Its purpose is to continue to provide guidance on a safe working framework setting out the steps, actions and support in place for Managers and Staff to work safely and it will be updated according to any new guidance from the Public Health Agency, the Health & Safety Executive, and the Northern Ireland Executive.

Guidance on Working from Home during Covid-19

Cognisant of the unprecedented numbers of staff working from home, HR developed guidance for home working during Covid-19. This reflected the Trust's commitment as an employer to making every effort to support staff's physical and mental wellbeing, enabling staff to stay healthy and protect themselves, colleagues, patients and families as we continued to deliver services during the pandemic.

The home working document aims to provide interim guidance to both managers and staff as we continue to work hard to keep our staff safe and minimise the risk of the spread of Covid-19 and is reviewed at regular intervals and as government and Public Health Advice is updated.

Donations

Following lockdown in March 2020 the Trust was overwhelmed by the generosity of numerous local businesses who donated toiletries and food. All donations were greatly received by our front line staff.

To enable childcare providers to open in March 2020 owing to national shortages, it was necessary to acquire donations of PPE for these providers within private, community settings. The Improving Working Lives Team co-ordinated this and remain grateful to our community supporters including PRONI, local schools and supermarkets.

Staff Engagement

Measurement

Currently, our main means of measurement of staff engagement scores is via a regional staff survey that typically occurs every three to four years.

Engagement scores are calculated from the average scores from nine questions, over three different components of engagement. The three components of engagement are:

- Involvement
- Willingness to be an advocate for the Trust
- Motivation/ satisfaction.

The survey uses a five point Likert scale over the nine questions to generate average scores out of five.

Scores

There has been a slight increase in engagement scores over the past six years (albeit over 2 data points):

- In 2015 our Trust engagement score was 3.72
- In 2019 our Trust engagement score was 3.77.

Developments

There are plans to improve the frequency of data collection as well as to enable a drill down to a level that will enable more targeted support for teams. Scheduled regional staff surveys will continue to assess engagement scores and new quarterly 'Pulse' surveys will be issued to all staff to gather more frequent engagement data and to highlight areas of high or low staff engagement.

Improving engagement scores

The launch of our People and Culture Priorities 2021 to 2023 at the end of May 2021 will initiate an increased focus on the organisation building a culture that facilitates an engaged workforce. Our staff, through numerous surveys over the past two years, have identified that our priorities should be: Workforce (capacity and wellbeing), Leadership, Recognition and Engagement.

A dual approach to culture change will be applied. Firstly, by ensuring the necessary structure, governance and accountability systems are in place to track improvements. Secondly by encouraging and supporting staff on the ground to improve the culture within their teams.

Staff Turnover

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

	2020-21	2019-20
Number of Leavers in period	1,225	1,396
Average Number of Staff (1)	19,911	19,479
Staff Turnover	6.15%	7.17%

(1) Staff turnover calculation is based on headcount of staff on permanent contracts and excludes staff on temporary or bank only contracts

The overall staff turnover total was 6.15% for the year 2020-21, which represents a reduction of 1.02% compared to last year's submission. The Trust continues to monitor staff turnover by Directorate to identify any trends.

Staff Composition by Gender (Audited)

The following table provides an analysis of the number of employed staff as at 31st March 2021

	Directors		Non Executive Directors		Senior Staff [2]		Other Staff		Trust Total [3]	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	10	75%	3	38%	41	67%	16,787	77%	16,841	76%
Male	4	25%	5	62%	20	33%	5,150	23%	5,179	24%
Total	14		8		61		21,937		22,020	

2 Senior Staff - defined as Chairs of Division, Assistant/Co-Directors or equivalent

3 Total number of staff based on headcount figure of all contracted staff including temporary posts. Excludes bank only staff.

Off-Payroll Expenditure

The Trust had no off-payroll engagements during the year that meet the criteria as set out in Department of Finance circular FD (DoF) 02/20.

ACCOUNTABILITY REPORT

Staff Numbers and Related Costs (Audited)

The staff costs as reported in the financial statements are as follows:

Staff costs comprise:	2020-21 Permanently employed staff £000s	2020-21 Others £000s	2020-21 Total £000s	2019-20 Total £000s
Wages and salaries	794,158	117,697	911,855	813,075
Social security costs	77,109	483	77,592	70,953
Other pension costs	143,525	843	144,368	133,193
Sub-Total	**1,01,792**	**119,023**	**1,113,815**	**1,017,221**
Capitalised staff costs	402	0	402	358
Total staff costs reported in Statement of Comprehensive Expenditure	**1,014,390**	**119,023**	**1,133,413**	**1,016,863**
Less recoveries in respect of outward secondments			(8,047)	(8,202)
Total net costs			**1,125,366**	**1,008,661**
Total staff costs of which:				
Belfast HSC Trust			1,133,413	1,016,863
Charitable Trust Fund			0	0
Consolidation Adjustments			(382)	(399)
Total			**1,133,031**	**1,016,464**

Staff Costs exclude £402k charged to capital projects during the year (2019-20 £358k)

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 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.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions and a change in financial assumption methodology will be used in 2020-21 accounts.

Average number of persons employed (Audited)

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

	2020-21			2019-20
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,575	499	2,074	1,940
Nursing and midwifery	6,587	1,469	8,056	7,523
Professions allied to medicine	3,290	132	3,422	3,255
Ancillaries	1,708	216	1,924	1,807
Administrative & clerical	3,228	514	3,742	3,578
Ambulance staff	0	0	0	0
Works	251	0	251	246
Other professional and technical	0	0	0	0
Social services	2,473	226	2,699	2,573
Other	0	0	0	0
Total average number of persons employed	**19,112**	**3,056**	**22,168**	**20,922**
Less average staff number relating to capitalised staff costs	6	0	6	6
Less average staff number in respect of outward secondments	65	0	65	62
Total net average number of persons employed	**19,041**	**3,056**	**22,097**	**20,854**
Of which:				
Belfast HSC Trust			22,097	20,854
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0
			22,097	**20,854**

Staff Benefits

The Belfast Health and Social Care Trust has no staff benefits.

Retirements due to ill-health (Audited)

During 2020-21 there were 50 early retirements from the Trust, agreed on the grounds of ill-health (2020: 49). The estimated additional pension liabilities of these ill-health retirements will be £121k (2020: £124k). These costs are borne by the HSC Pension Scheme.

Reporting of early retirement and other compensation scheme – exit packages (Audited)

Exit package cost band	2020-21 *Number of compulsory redundancies	2019-20 *Number of compulsory redundancies	2020-21 *Number of other departures agreed	2019-20 *Number of other departures agreed	2020-21 Total number of exit packages by cost band	2019-20 Total number of exit packages by cost band
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	0	0	0	0	0	0
£50,001 - £100,000	0	0	0	0	0	0
£100,001- £150,000	0	0	0	0	0	0
£150,001- £200,000	0	0	0	0	0	0
>£200,000	0	0	0	0	0	0
Total number of exit packages by type	0	0	0	0	0	0
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Total resource cost	0	0	0	0	0	0

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (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 and are not included in the table.

Trust Management Costs (Audited)

	2020-21	2019-20
	£000s	£000s
Trust management costs	49,673	47,685
Income:		
RRL	1,804,979	1,606,742
Income per Note 4	102,150	116,480
Non cash RRL for movement in clinical negligence provision	(33,935)	(8,614)
Less interest receivable	0	0
Total Income	1,873,194	1,714,608
% of total income	**2.65%**	**2.78%**

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

Accountability and Audit Report

Funding Report

Compliance with regularity of expenditure guidance

The Trust Management Statement (MS) and the Financial Memorandum (FM) which exists between the DoH and the Trust, outlines the framework in which the Trust will operate and details certain aspects of financial provisions which the Trust will observe.

The discharge of the responsibilities within the MS/FM is supported by the Standing Financial Instructions (SFIs) of the Trust. The SFIs are then further supported by finance policies and detailed financial procedures which must be kept up to date with DoH circulars as appropriate. This overall framework is designed to ensure that the Trust has assurance that the income and expenditure recorded in its financial statements have been applied to the purposes as intended by the NI Assembly and the financial transactions recorded in the financial statements of the Trust conform to the authorities which govern them.

Both Internal and External Audit provide an independent assessment of the Trust's adherence to this framework of financial governance and control, with the External Auditors providing an annual opinion on regularity within the certified financial statements of the Trust.

The Trust maintains a Gifts and Hospitality Register and there were no gifts made over the limits prescribed in Managing Public Money NI.

Statement of Losses and Special Payments recognised in the year

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

Long Term Expenditure

Details on long term expenditure trends are disclosed in the Financial Resources section of the Performance Report at page 36.

Losses and Special Payments (Audited)

Losses statement	2020-21	2019-20
Total number of losses	219	179
Total value of losses (£000)	706	557

Individual losses over £250,000	2020-21	2019-20
	£'000	£'000
Cash Losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Store losses	0	0

Special payments	2020-21	2019-20
Total number of special payments	249	330
Total value of special payments (£000)	7,455	10,535

Individual special payments over £250,000	2020-21	2019-20
	£'000	£'000
Compensation payments		
- Clinical Negligence (1)	2,491	3,652
- Public Liability	0	0
- Employers Liability	0	0
- Other	0	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0

(1) 4 Clinical Negligence cases settled in the year at a value exceeding £250k being £776k, £470k, £569k and £676k respectively

Other Payments (Audited)

The Belfast Health and Social Care Trust did not make any other payments or gifts during the financial year.

Fees and Charges (Audited)

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

Remote Contingent Liabilities (Audited)

There are no remote contingent liabilities of which the Trust is aware.

ACCOUNTABILITY REPORT

On behalf of the Belfast Health and Social Care Trust, I approve the Accountability Report encompassing the following sections:

- Corporate Governance Report
- Remuneration and Staff Report
- Accountability and Audit Report

Cathy Jack

10 June 2021

Dr Cathy Jack
Chief Executive

Date

BELFAST 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 Belfast Health and Social Care Trust for the year ended 31 March 2021 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of Belfast Health and Social Care Trust's affairs as at 31 March 2021 and of the group's and the Belfast 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.

Emphasis of Matter

I draw attention to Note 5.1 of the financial statements, which describes the material valuation uncertainties for Land and Buildings due to the consequences of the COVID-19 pandemic. My opinion is not modified in respect of the matter.

Opinion on regularity

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

Basis of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of Belfast Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Belfast 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 Belfast Health and Social Care Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate 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:

- 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 Belfast 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 and for

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free form material misstatement, whether due to fraud of error;
- assessing the Belfast Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Belfast 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 Belfast 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 the Belfast 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;

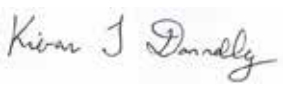
- completing risk assessment procedures to assess the susceptibility of the Belfast Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- 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

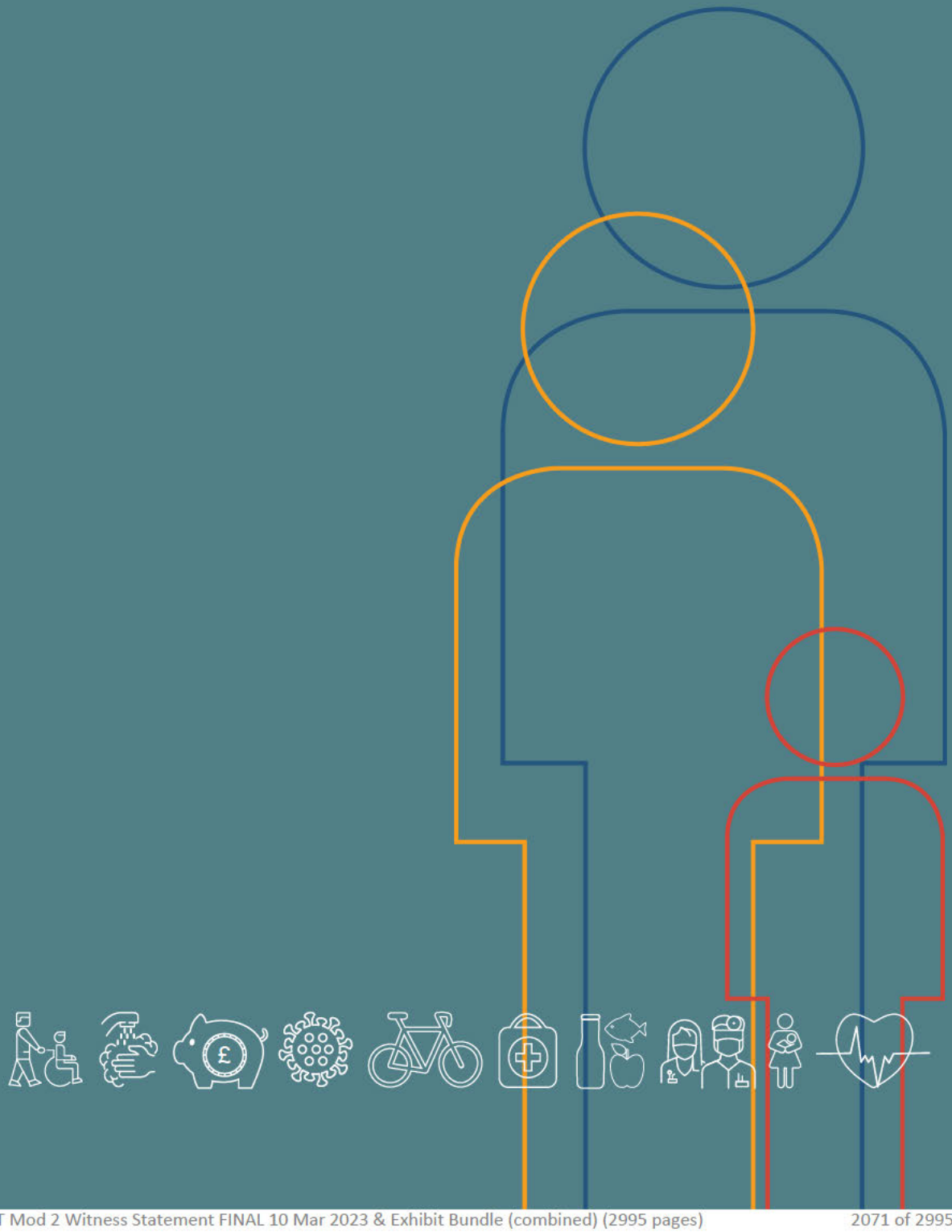
A report on the valuation of land and buildings is not considered necessary as the circumstances are beyond the control of management.



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

2 July 2021

FINANCIAL STATEMENTS



FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2021

Foreword

These accounts for the year ended 31 March 2021 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health.

Belfast Health And Social Care Trust

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

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

		2021		2020	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	91,461	91,128	99,461	99,033
Other operating income	4.2	10,689	15,059	17,019	17,237
Total operating income		102,150	106,187	116,480	116,270
Expenditure					
Staff costs	3	(1,133,413)	(1,133,031)	(1,016,863)	(1,016,464)
Purchase of goods and services	3	(535,355)	(535,355)	(485,057)	(485,056)
Depreciation, amortisation and impairment charges	3	(65,506)	(65,506)	(84,937)	(84,937)
Provision expense	3	(36,030)	(36,030)	(11,087)	(11,087)
Other expenditures	3	(135,175)	(136,219)	(123,629)	(125,700)
Total operating expenditure		(1,905,479)	(1,906,141)	(1,721,573)	(1,723,244)
Net operating expenditure		**(1,803,329)**	**(1,799,954)**	**(1,605,093)**	**(1,606,974)**
Finance income	4.2	0	1,083	0	1,304
Finance expense	3	(1,468)	(1,468)	(1,499)	(1,499)
Net expenditure for the year		**(1,804,797)**	**(1,800,339)**	**(1,606,592)**	**(1,607,169)**
Revenue Resource Limit (RRL)	22.1	1,804,979	1,804,979	1,606,742	1,606,742
Add back charitable trust fund net expenditure			(4,458)		577
Surplus against RRL		**182**	**182**	**150**	**150**

Other Comprehensive Expenditure

		2021		2020	
Items that will not be reclassified to net operating costs:		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/9	223	223	59,724	59,724
Net gain/(loss) on revaluation of intangibles	6.1/6.2/9	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	11,096	0	(4,461)
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		**(1,804,574)**	**(1,789,020)**	**(1,546,868)**	**(1,551,906)**

The notes on pages 123 to 156 form part of these accounts.

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Consolidated Statement of Financial Position as at 31 March 2021

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

		2021		2020	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	1,350,363	1,350,363	1,335,143	1,335,143
Intangible assets	6.1/6.2	24,875	24,875	10,912	10,912
Financial assets	8	0	57,411	0	46,982
Trade and other receivables	13	0	0	0	0
Other current assets	13	0	0	0	0
Total Non Current Assets		**1,375,238**	**1,432,649**	**1,346,055**	**1,393,037**
Current Assets					
Assets classified as held for sale	10	0	0	395	395
Inventories	11	20,604	20,604	20,341	20,341
Trade and other receivables	13	55,566	58,583	47,751	45,843
Contract assets	13	0	0	0	0
Other current assets	13	1,296	1,296	1,293	1,293
Intangible current assets	13	0	0	0	0
Financial assets	8	0	0	0	0
Cash and cash equivalents	12	13,272	14,214	22,039	23,170
Total Current Assets		90,738	94,697	91,819	91,042
Total Assets		**1,465,976**	**1,527,346**	**1,437,874**	**1,484,079**
Current Liabilities					
Trade and other payables	14	(331,789)	(331,487)	(263,370)	(263,457)
Contract liabilities		0	0	0	0
Other liabilities	14	(2,800)	(2,800)	(2,227)	(2,227)
Intangible current liabilities	14	0	0	0	0
Provisions	15	(33,014)	(33,014)	(28,996)	(28,996)
Total Current Liabilities		(367,603)	(367,301)	(294,593)	(294,680)
Total assets less current liabilities		**1,098,373**	**1,160,045**	**1,143,281**	**1,189,399**
Non Current Liabilities					
Provisions	15	(96,530)	(96,530)	(72,330)	(72,330)
Other payables > 1 year	14	(10,598)	(10,598)	(11,204)	(11,204)
Financial liabilities	8	0	0	0	0
Total Non Current Liabilities		(107,128)	(107,128)	(83,534)	(83,534)
Total assets less total liabilities		**991,245**	**1,052,917**	**1,059,747**	**1,105,865**
Taxpayers' Equity and other reserves					
Revaluation reserve		364,486	364,486	365,374	365,374
SoCNE reserve		626,759	626,759	694,373	694,373
Other reserves - charitable fund		0	61,672	0	46,118
Total equity		**991,245**	**1,052,917**	**1,059,747**	**1,105,865**

The notes on pages 123 to 156 form part of these accounts.

The financial statements on pages 119 to 156 were approved by the Board on 10th June 2021 and were signed on its behalf by;

Signed: Cathy Jack (Chief Executive) Date 10 June 2021

Belfast Health And Social Care Trust

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

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

	Note	2021 £000s	2020 £000s
Cash flows from operating activities			
Net deficit after interest/Net operating cost		(1,800,339)	(1,607,169)
Adjustments for non cash costs		101,410	96,010
(Increase)/decrease in trade and other receivables		(12,743)	2,136
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase) in inventories		(263)	(1,133)
Increase in trade payables		67,997	39,091
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		(11,057)	(1,584)
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		(33)	1,096
Use of provisions	15	(7,812)	(10,854)
Net cash outflow from operating activities		(1,662,840)	(1,482,407)
Cash flows from investing activities			
Purchase of property, plant & equipment	5.1,5.2	(65,192)	(84,302)
Purchase of intangible assets	6.1,6.2	(18,217)	(2,206)
Proceeds of disposal of property, plant & equipment		593	76
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund		1,750	0
Share of income reinvested		(1,083)	(1,304)
Net cash outflow from investing activities		(82,149)	(87,736)
Cash flows from financing activities			
Grant in aid		1,736,000	1,578,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		33	(1,096)
Net cash inflow from financing activities		1,736,033	1,576,904
Net increase/(decrease) in cash & cash equivalents in the period		(8,956)	6,761
Cash & cash equivalents at the beginning of the period	12	23,170	16,409
Cash & cash equivalents at the end of the period	12	14,214	23,170

The notes on pages 123 to 156 form part of these accounts.

Belfast Health And Social Care Trust

Consolidated Statement of Changes in Taxpayers' Equity For the Year Ended 31 March 2021

This statement shows the movement in the year on the different reserves held by the Belfast Health and Social Care Trust, analysed into 'General Fund Reserves' (i.e. those reserves that reflect a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of the Trust, to the extent that the total is not represented by other reserves and financing items.

	Note	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total Equity £000s
Balance at 1 April 2019		**722,218**	**306,335**	**51,156**	**1,079,709**
Changes in Taxpayers' Equity 2019-20					
Grant from DoH		1,578,000			1,578,000
Transfers between reserves		685	(685)	0	0
Comprehensive expenditure for the year		(1,606,592)	59,724	(5,038)	(1,551,906)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	62			62
Movement - other		0			0
Balance at 31 March 2020		**694,373**	**365,374**	**46,118**	**1,105,865**
Changes in Taxpayers' Equity 2020-21					
Grant from DoH		1,736,000			1,736,000
Transfers between reserves		1,111	(1,111)	0	0
Comprehensive expenditure for the year		(1,804,797)	223	15,554	(1,789,020)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	72			72
Balance at 31 March 2021		**626,759**	**364,486**	**61,672**	**1,052,917**

The notes on pages 123 to 156 form part of these accounts.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 1 Statement of Accounting Policies

1 Authority

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

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

The PFI liability comparative figures shown within note 13 and 18 have been reclassified within the categories for less than and greater than 1 year, a smoothing effect to show a contained average figure for each year has been used to give a true and fairer view.

1.1 Accounting Convention

These financial statements 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 financial statements are presented in £ sterling and rounded in thousands

1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under construction.

Recognition
Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000 (or less if so desired); or
- collectively, a number of items have a cost of at least £5,000 (or less if so desired) and individually have a cost of more than £1,000 (or less if so desired), where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

Valuation of Land and Buildings
Land and buildings are carried at the last professional valuation, in accordance with the Royal Institution of Chartered Surveyors Global Standards & UK National Supplement in so far as these are consistent with the specific needs of the HSC.

The last valuation was carried out on 31 January 2020 by Land and Property Services (LPS) which is an independent executive body within the Department of Finance. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard.

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

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

Fair values are determined as follows:

- Land and non-specialised buildings - open market value for existing use
- Specialised buildings - depreciated replacement cost
- Properties surplus to requirements - the lower of open market value less any material directly attributable selling costs or book value at date of moving to non - current assets.

Modern Equivalent Asset
DoF has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Land and Property Services have included this requirement within the latest valuation.

Assets Under Construction (AUC)
Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Assets are revalued and depreciation commences when they are brought into use.

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

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

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

1.4 Depreciation

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

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and 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 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

1.5 Impairment loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and, thereafter to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits, the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the Revaluation Reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would

have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

1.6 Subsequent expenditure

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

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

1.7 Intangible assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible Assets under Construction. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised; it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use
- the intention to complete the intangible asset and use it
- the ability to sell or use the intangible asset
- how the intangible asset will generate probable future economic benefits or service potential
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it
- 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 (or less if so desired) 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 (or less if so desired).

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

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

1.8 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset through appropriate marketing at a reasonable price and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

1.9 Inventories

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

1.10 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed 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 on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

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

1.11 Investments

The Trust does not have any investments.

1.12 Research and Development expenditure and the impact of implementation of ESA 2010

Research and development expenditure is expensed in the year it is incurred in accordance with IAS 38.

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

1.13 Other expenses

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

1.14 Cash and cash equivalents

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

1.15 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The Trust as lessee
Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in calculating the Trust's surplus/deficit.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term. Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS 17. Leased buildings are assessed as to whether they are operating or finance leases.

The Trust as lessor
Amounts due from lessees under finance leases are recorded as receivables at the amount of the Trust's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Trust's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

1.16 Private Finance Initiative (PFI) transactions

DoF has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure, and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. The Trust therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

a) Payment for the fair value of services received;
b) Payment for the PFI asset, including replacement of components and
c) Payment for finance (interest costs).

Services received
The fair value of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.

PFI Assets
The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the Trust's approach for each relevant class of asset in accordance with the principles of IAS 16.

PFI liability
A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured initially at the same amount as the fair value of the PFI assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the Statement of Comprehensive Net Expenditure.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the Statement of Comprehensive Net Expenditure.

Lifecycle replacement
Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the Trust's criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at their fair value.

The element of the annual unitary payment allocated to lifecycle replacement is pre-determined for each year of the contract from the operator's planned programme of lifecycle replacement. Where the lifecycle component is provided earlier or later than expected, a short-term finance lease liability or prepayment is recognised respectively.

Where the fair value of the lifecycle component is less than the amount determined in the contract, the difference is recognised as an expense when the replacement is provided. If the fair value is greater than the amount determined in the contract, the difference is treated as a 'free' asset and a deferred income balance is recognised. The deferred income is released to the operating income over the shorter of the remaining contract period or the useful economic life of the replacement component.

Assets contributed by the Trust to the operator for use in the scheme
Assets contributed for use in the scheme continue to be recognised as items of property, plant and equipment in the Trust's Statement of Financial Position.

Other assets contributed by the Trust to the operator
Assets contributed (e.g. cash payments, surplus property) by the Trust to the operator before the asset is brought into use, which are intended to defray the operator's capital costs, are recognised initially as prepayments during the construction phase of the contract. Subsequently, when the asset is made available to the Trust, the prepayment is treated as an initial payment towards the finance lease liability and is set against the carrying value of the liability.

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 de-recognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the Trust'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 in 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 have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trusts in undertaking activities. Therefore the Trust is exposed to little credit, liquidity or market risk.

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

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

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

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

1.18 Provisions

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

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DoF issued discount rate as at 31 March 2021 of:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	(0.02%)
	Medium term (5-10 years)	0.18%
	Long term (10-40 years)	1.99%
	Very long term (40+ years)	1.99%
Inflationary	Year 1	1.20%
	Year 2	1.60%
	Into perpetuity	2.00%

Note that PES issued a combined nominal and inflation rate table to incorporate the two elements, as included within DoH circular HSC(F) 40-2020. The discount rate to be applied for employee early departure obligations is -0.95% for 2020-21.

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

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

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

A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.19 Contingencies

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.

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 that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2021. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement benefit costs
The Trust participates in the HSC Pension 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. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Departmental Resource Account for the Department of Health.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. However, it has been noted in HM Treasury guidance that the validation and processing of some of the Schemes' data may not be finalised until after the 2020-21 accounts are laid. Schemes are not automatically required to reflect 2020 scheme valuation data in the 2020-21 accounts. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions and a change in financial assumption methodology will be used in 2020-21 accounts.

1.21 Reserves

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

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

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 22 to the accounts.

1.24 Government Grants

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

1.25 Losses and Special Payments

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

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

1.**26 Charitable Trust Account Consolidation**

The Trust is required to consolidate the accounts of controlled charitable organisations and funds held on trust into its financial statements. As a result the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by the FReM.

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

All funds have been used by Belfast Health and Social Care Trust as intended by the benefactor. It is for the Charitable Trust Fund Advisory Committee within the Trust to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

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

1.27 Accounting standards that have been issued but have not yet been adopted

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

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards were effective with EU adoption from 1 January 2014.

Accounting boundary IFRS are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2022-23, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may have changed as a result of these Standards.'

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.

Management consideration of the impact on introduction of IFRS 16 on initial application remains under consideration and will be fully determined in 2021-22.

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

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 2 Analysis of Net Expenditure by Segment

The Trust is managed by way of a Directorate structure, each led by a Director, providing an integrated healthcare service both for the resident population, and in the case of specialist services for the Northern Ireland population. The Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which coordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts.

TRUST ONLY	2021			2020		
Directorate	**Staff Costs**	**Other Expenditure**	**Total Expenditure**	**Staff Costs**	**Other Expenditure**	**Total Expenditure**
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Surgery and Specialist Services	192,865	125,796	318,661	182,326	132,437	314,763
Adult Social and Primary Care	224,771	207,997	432,768	208,529	186,982	395,511
Childrens; Community Services	53,817	34,907	88,724	52,255	32,221	84,476
Unscheduled & Acute Care	300,266	99,523	399,789	270,041	107,286	377,327
Specialist Hospitals and Women's Health	153,585	48,243	201,828	150,202	53,297	203,499
Patient and Client Support Services	61,948	14,645	76,593	59,265	15,108	74,373
Research & Development	9,034	900	9,934	8,851	1,446	10,297
Other Trust Service/Corporate Group	137,127	146,257	283,384	85,394	87,636	173,030
Expenditure for Reportable Segments net of Non Cash Expenditure	**1,133,413**	**678,268**	**1,811,681**	**1,016,863**	**616,413**	**1,633,276**
Non Cash Expenditure			**95,266**			**89,796**
Total Expenditure per Net Expenditure Account			**1,906,947**			**1,723,072**
Income Note 4			**102,150**			**116,480**
Net Expenditure			**1,804,797**			**1,606,592**
Revenue Resource Limit			**1,804,979**			**1,606,742**
Surplus against RRL			**182**			**150**

Service costs are allocated to each of the individual Directorates based on the services within that Directorate. Services are allocated to a Directorate based on similarity of nature of service provided. The table below provides a broad overview of the services within each Directorate.

Surgery and Specialist Services	**Adult Social and Primary Care**
Surgical Services	Learning Disability
Cancer Services	Mental Health
Specialist Medicines	Adult, Community & Older People
Pharmacy & Laboratories Services	Psychological Services
Unscheduled & Acute Care	**Patient and Client Support Services**
Anaesthetics, Critical Care, Theatres & Sterile Services	Environmental Cleanliness
Neurosciences, Imaging & Medical Physics ,Allied Health Professionals	Transport Services
Emergency Department, Medical & Cardiology Services	Catering, Portering & Security
Childrens Community Services	**Specialist Hospitals and Women's Health**
Children's Residential Services, Fostering & Adoption	Child Health Services
Children's Gateway and Safeguarding Services	Trauma, Orthopaedics & Rehabilitation Services
Children's Public Health, Community Nursing & Emergency Social Services	Maternity Services
Children With Disability Services	Dental, ENT and Sexual Health Services
Research & Development	**Other Trust Service/Corporate**
Commercial Research	Finance, Estates & Capital Development
Internal research (PHA funded)	HR & Organisational Development
	Performance, Planning & Informatics
	Other Trust wide expenditure, including centrally managed Covid-19 responses costs (e.g. PPE)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 3 Operating Expenses

	2021		2020	
	Trust	Consolidated	Trust	Consolidated
Operating Expenses are as follows:-	£000s	£000s	£000s	£000s
Staff Costs [1]				
Wage and salaries	911,453	911,071	812,717	812,318
Social security costs	77,592	77,592	70,953	70,953
Other pension costs	144,368	144,368	133,193	133,193
Purchase of care from non-HSC bodies	222,616	222,616	195,981	195,981
Personal social services	20,244	20,244	17,795	17,795
Recharges from other HSC organisations	4,503	4,503	5,375	5,375
Supplies and services - Clinical	252,389	252,389	259,624	259,624
Supplies and services - General	45,497	45,497	14,163	14,162
Establishment	9,498	9,498	11,864	11,864
Transport	3,599	3,599	3,602	3,602
Premises	71,067	70,915	62,102	62,076
Bad debts	1,666	1,666	473	473
Rentals under operating leases	1,049	1,049	862	862
Interest charges	1,468	1,468	1,499	1,499
PFI and other service concession arrangements service charges	11,484	11,484	10,917	10,917
BSO services	10,350	10,350	9,914	9,914
Training	3,135	3,128	3,413	3,292
Patients travelling expenses	383	383	914	914
Other charitable expenditure	0	1,203	0	2,236
Miscellaneous expenditure	13,095	13,095	11,701	11,683
Non cash items				
Depreciation - Owned	55,108	55,108	57,616	57,616
Depreciation - PFI	6,144	6,144	6,214	6,214
Amortisation	4,254	4,254	5,133	5,133
Impairments	0	0	15,974	15,974
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(117)	(117)	(76)	(76)
Provisions provided for in year	36,959	36,959	11,690	11,690
Cost of borrowing of provisions (unwinding of discount on provisions)	(929)	(929)	(603)	(603)
Auditors remuneration	72	77	62	67
Add back of notional charitable expenditure	0	(5)	0	(5)
Total	**1,906,947**	**1,907,609**	**1,723,072**	**1,724,743**

[1] Further detailed analysis of staff costs is located in the Staff Report on page 106 within the Accountability Report

During the year the Trust purchased £1.7k non audit services from its external auditor (NIAO), in respect of work carried out on the National Fraud Initiative.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 4 Income

4.1 Revenue from Contracts with Customers

	2021 £000s		2020 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	213	213	827	827
HSC Trusts	1,024	1,024	304	304
Non-HSC:- Private patients	1,535	1,535	3,221	3,221
Non-HSC:- Other	4,632	4,632	2,961	2,961
Clients contributions	38,290	38,290	41,432	41,432
Seconded staff	8,047	7,746	8,202	7,985
Research and development	5,110	5,078	12,652	12,441
Other revenue from non-patient services	32,610	32,610	29,862	29,862
Total	**91,461**	**91,128**	**99,461**	**99,033**

4.2 Other Operating Income

	2021 £000s		2020 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	4,654	4,446	8,383	8,236
Charitable and other contributions to expenditure by core trust	3,667	3,667	0	0
Donations / Government grant / Lottery funding for non current assets	2,287	2,229	8,636	6,853
Charitable income received by charitable trust fund	0	4,636	0	2,148
Investment income	0	1,083	0	1,304
Profit on disposal of land	81	81	0	0
Total	**10,689**	**16,142**	**17,019**	**18,541**
Total Income	**102,150**	**107,270**	**116,480**	**117,574**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 5.1 Consolidated Property, plant & equipment - 2021

	Land	Buildings (excluding dwellings)	Dwellings	AUC	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Cost or Valuation									
At 1 April 2020	110,763	1,007,939	35,831	89,420	206,305	11,555	74,334	9,670	1,545,817
Indexation	0	0	0	0	584	0	0	332	916
Additions	716	14,757	760	20,137	26,962	1,231	8,848	116	73,527
Donations/Government grant	440	430	0	0	515	0	862	5	2,252
Transfers	0	0	0	0	9	0	461	0	470
Impairment charged to the SoCNE	0	0	0	0	0	0	0	(2)	(2)
Disposals	0	0	0	0	(12,374)	(1,555)	(33)	0	(13,962)
At 31 March 2021	**111,919**	**1,023,126**	**36,591**	**109,557**	**222,001**	**11,231**	**84,472**	**10,121**	**1,609,018**
Depreciation									
At 1 April 2020	0	5,630	223	0	135,902	7,218	53,328	8,373	210,674
Indexation	0	0	0	0	400	0	0	293	693
Transfers	0	0	0	0	4	0	(4)	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	(2)	(2)
Disposals	0	0	0	0	(12,374)	(1,555)	(33)	0	(13,962)
Provided during the year	0	34,897	1,354	0	17,152	957	6,570	322	61,252
At 31 March 2021	**0**	**40,527**	**1,577**	**0**	**141,084**	**6,620**	**59,861**	**8,986**	**258,655**
Carrying Amount									
At 31 March 2021	**111,919**	**982,599**	**35,014**	**109,557**	**80,917**	**4,611**	**24,611**	**1,135**	**1,350,363**
At 31 March 2020	**110,763**	**1,002,309**	**35,608**	**89,420**	**70,403**	**4,337**	**21,006**	**1,297**	**1,335,143**
Asset financing									
Owned	111,919	982,599	35,014	109,557	59,189	4,611	24,611	1,135	1,328,635
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	21,728	0	0	0	21,728
Carrying Amount									
At 31 March 2021	**111,919**	**982,599**	**35,014**	**109,557**	**80,917**	**4,611**	**24,611**	**1,135**	**1,350,363**
Of which:									
Trust	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Charitable trust fund	0	0	0	0	0	0	0	0	0

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 in respect of assets held under finance leases and hire purchase contracts is £0 (2019 £0).

The fair value of assets funded from the following sources during the year was:

	2021	2020
	£000s	£000s
Donations	1,812	8,476
Government grant	440	0

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

As a result of the recent and ongoing COVID-19 pandemic events, and in line with current RICS guidance, LPS have advised that market evidence gathered as part of the recent 5-yearly valuation has attached to it, due to the worldwide impact of the pandemic, an increased level of subjectivity in terms of informing opinions of value. For the avoidance of doubt, this does not mean that figures cannot be relied upon, rather, the declaration of material uncertainty ensures transparency and provides further insight as to the market context under which valuation opinion has been prepared. Whilst at this stage there is no evidence of impairment as at year-end, the future impact of COVID-19 on land and building values cannot yet be accurately assessed therefore, the need for further future valuations will remain under consideration, subject to resources.

FINANCIAL STATEMENTS

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 5.2 Consolidated Property, plant & equipment - 2020

	Land	Buildings (excluding dwellings)	Dwellings	AUC	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Cost or Valuation									
At 1 April 2019	115,444	1,075,001	40,169	108,484	191,694	10,364	66,560	8,968	1,616,684
Indexation	0	0	0	0	3,050	134	0	18	3,202
Additions	80	16,996	222	32,767	17,431	1,732	7,242	622	77,092
Donations / Government grant	750	4,690	0	0	2,799	0	229	8	8,476
Transfers	0	51,831	0	(51,831)	(54)	0	398	54	398
Revaluation	3,661	69,174	2,230	0	0	0	0	0	75,065
Revaluation accumulated depreciation adj.	0	(186,516)	(6,696)	0	0	0	0	0	(193,212)
Impairment charged to the SoCNE	(14,059)	(11,306)	(72)	0	(1)	0	0	0	(25,438)
Impairment charged to the revaluation reserve	(981)	(15,226)	(134)	0	0	0	0	0	(16,341)
Reversal of impairments (indexn)	5,868	3,483	112	0	0	0	0	0	9,463
Disposals	0	(188)	0	0	(8,614)	(675)	(95)	0	(9,572)
At 31 March 2020	**110,763**	**1,007,939**	**35,831**	**89,420**	**206,305**	**11,555**	**74,334**	**9,670**	**1,545,817**
Depreciation									
At 1 April 2019	0	153,833	5,565	0	125,453	6,653	47,898	7,945	347,347
Indexation	0	0	0	0	2,091	95	0	16	2,202
Transfers	0	0	0	0	(51)	0	80	51	80
Revaluation accumulated depreciation adj.	0	(186,516)	(6,696)	0	0	0	0	0	(193,212)
Impairment charged to the SoCNE	0	0	0	0	(1)	0	0	0	(1)
Disposals	0	(188)	0	0	(8,614)	(675)	(95)	0	(9,572)
Provided during the year	0	38,501	1,354	0	17,024	1,145	5,445	361	63,830
At 31 March 2020	**0**	**5,630**	**223**	**0**	**135,902**	**7,218**	**53,328**	**8,373**	**210,674**
Carrying Amount									
At 31 March 2020	**110,763**	**1,002,309**	**35,608**	**89,420**	**70,403**	**4,337**	**21,006**	**1,297**	**1,335,143**
At 1 April 2019	**115,444**	**921,168**	**34,604**	**108,484**	**66,241**	**3,711**	**18,662**	**1,023**	**1,269,337**
Asset financing									
Owned	110,763	1,002,309	35,608	89,420	47,289	4,337	21,006	1,297	1,312,029
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	23,114	0	0	0	23,114
Carrying Amount									
At 31 March 2020	**110,763**	**1,002,309**	**35,608**	**89,420**	**70,403**	**4,337**	**21,006**	**1,297**	**1,335,143**
Asset financing									
Owned	115,444	921,168	34,604	108,484	43,034	3,711	18,662	1,023	1,246,130
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	23,207	0	0	0	23,207
Carrying Amount									
At 1 April 2019	**115,444**	**921,168**	**34,604**	**108,484**	**66,241**	**3,711**	**18,662**	**1,023**	**1,269,337**
Carrying amount comprises:									
Trust at 31 March 2021	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Charitable trust fund at 31 March 2021	0	0	0	0	0	0	0	0	0
	111,919	982,599	35,014	109,557	80,917	4,611	24,611	1,135	1,350,363
Trust at 31 March 2020	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143
Charitable trust fund at 31 March 2020	0	0	0	0	0	0	0	0	0
	110,763	1,002,309	35,608	89,420	70,403	4,337	21,006	1,297	1,335,143
Trust at 1 April 2019	115,444	921,168	34,604	108,484	66,241	3,711	18,662	1,023	1,269,337
Charitable trust fund at 1 April 2019	0	0	0	0	0	0	0	0	0
	115,444	921,168	34,604	108,484	66,241	3,711	18,662	1,023	1,269,337

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 6.1 Consolidated Intangible assets - 2021

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2020	40,083	0	40,083
Indexation	0	0	0
Additions	18,652	0	18,652
Donations / Government grant / Lottery funding	35	0	35
Transfers	(470)	0	(470)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
At 31 March 2021	**58,300**	**0**	**58,300**
Amortisation			
At 1 April 2020	29,171	0	29,171
Indexation	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
Provided during the year	4,254	0	4,254
At 31 March 2021	**33,425**	**0**	**33,425**
Carrying Amount			
At 31 March 2021	**24,875**	**0**	**24,875**
At 31 March 2020	**10,912**	**0**	**10,912**
Asset financing			
Owned	24,875	0	24,875
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2021	**24,875**	**0**	**24,875**

Any fall in value through negative indexation or revaluation is shown as an impairment.
The fair value of assets funded from the following sources during the year was:

	2021 £000s	2020 £000s
Donations	35	161
Government grant	0	0

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 6.2 Consolidated Intangible assets - 2020

	Software Licenses	Information Technology	Total
Cost or Valuation	**£000s**	**£000s**	**£000s**
At 1 April 2019	37,957	0	37,957
Indexation	0	0	0
Additions	2,363	0	2,363
Donations / Government grant / Lottery funding	161	0	161
Transfers	(398)	0	(398)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
At 31 March 2020	**40,083**	**0**	**40,083**
Amortisation			
At 1 April 2019	24,118	0	24,118
Indexation	0	0	0
Transfers	(80)	0	(80)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Disposals	0	0	0
Provided during the year	5,133	0	5,133
At 31 March 2020	**29,171**	**0**	**29,171**
Carrying Amount			
At 31 March 2020	**10,912**	**0**	**10,912**
At 1 April 2019	**13,839**	**0**	**13,839**
Asset financing			
Owned	10,912	0	10,912
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2020	**10,912**	**0**	**10,912**
Asset financing			
Owned	13,839	0	13,839
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 1 April 2019	**13,839**	**0**	**13,839**
Carrying amount comprises:			
Trust at 31 March 2021	24,875	0	24,875
Charitable trust fund at 31 March 2021	0	0	0
	24,875	0	24,875
Trust at 31 March 2020	10,912	0	10,912
Charitable trust fund at 31 March 2020	0	0	0
	10,912	0	10,912
Trust at 1 April 2019	13,839	0	13,839
Charitable trust fund at 1 April 2019	0	0	0
	13,839	0	13,839

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 7 Financial Instruments

As the cash requirements of the Belfast Health and Social Care 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 Belfast Health and Social Care Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

However the Trust's Charitable Trust Funds are exposed to market risk in its Common Investment Fund Investments of £57,411k as disclosed at note 8.

The only financial instruments held directly by the Trust as at 31 March 2021 are cash, trade and other receivables and trade and other liabilities. Details of these can be seen at Notes 12, 13 and 14 respectively.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 8 Investments and loans

Note 8.1 Investments

	2021			2020		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	46,982	0	0	50,139	0	0
Additions	1,083	0	0	1,674	0	0
Settlements	(1,750)	0	0	0	0	0
Impairments	0	0	0	0	0	0
Revaluations	11,096	0	0	(4,831)	0	0
Balance at 31 March	57,411	0	0	46,982	0	0
Trust	0	0	0	0	0	0
Charitable trust fund	57,411	0	0	46,982	0	0
	57,411	0	0	46,982	0	0

Analysis of expected timing of discounted flows

	2021			2020		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Not later than one year	0	0	0	0	0	0
Later than one year and not later than five years	0	0	0	0	0	0
Later than five years	57,411	0	0	46,982	0	0
	57,411	0	0	46,982	0	0

Note 8.2 Market value of investments as at 31 March

	Held in UK £000s	Held outside UK £000s	2021 Total £000s	2020 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	57,411	0	57,411	46,982
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	57,411	0	57,411	46,982

The investment above relate to the Common Investment Fund in respect of Charitable Trust Funds.

Note 8.3 Loans

The Belfast Health and Social Care Trust did not have any loans payable at either 31 March 2021 or 31 March 2020.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 9 Impairments

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

	2020		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	15,974	0	15,974
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	16,341	0	16,341
Total value of impairments for the year	**32,315**	**0**	**32,315**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 10 Assets Classified As Held For Sale

	Land		Buildings		Total	
	2021 £000s	2020 £000s	2021 £000s	2020 £000s	2021 £000s	2020 £000s
Opening balance at 1 April	170	170	225	225	395	395
Transfers in	0	0	0	0	0	0
Transfers out		0	0	0	0	0
(Disposals)	(170)	0	(225)	0	(395)	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Closing balance at 31 March	**0**	**170**	**0**	**225**	**0**	**395**

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

During the year ended 31 March 2021, the following properties were sold. Fair value at disposal date is shown below:

	£'000
McCartney House 529 Upper Newtownards Road	395

At 31 March 2021 there were no non current assets held for resale

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 11 Inventories

	2021		2020	
Classification	**Trust £000s**	**Consolidated £000s**	**Trust £000s**	**Consolidated £000s**
X-ray	222	222	339	339
Pharmacy supplies	12,471	12,471	13,934	13,934
Theatre equipment/supplies	5,511	5,511	4,281	4,281
Community care appliances	195	195	133	133
Laboratory materials	674	674	577	577
Fuel	367	367	360	360
Building & engineering supplies	656	656	717	717
Personal protective equipment	562	562	0	0
Provision for slow moving stock	(54)	(54)	0	0
Total	**20,604**	**20,604**	**20,341**	**20,341**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 12 Cash and Cash Equivalents

	2021			2020		
	Trust £000s	CTF £000s	Consolidated £000s	Trust £000s	CTF £000s	Consolidated £000s
Balance at 1 April	22,039	1,131	23,170	15,266	1,143	16,409
Net change in cash and cash equivalents	(8,767)	(189)	(8,956)	6,773	(12)	6,761
Balance at 31 March	**13,272**	**942**	**14,214**	**22,039**	**1,131**	**23,170**

	2021			2020		
The following balances at 31 March were held at	Trust £000s	CTF £000s	Consolidated £000s	Trust £000s	CTF £000s	Consolidated £000s
Commercial banks and cash in hand	13,272	942	14,214	22,039	1,131	23,170
Balance at 31 March	**13,272**	**942**	**14,214**	**22,039**	**1,131**	**23,170**

Note 12.1 Reconciliation of Liabilities arising from Financing Activities

	2020 £000s	Cash flows £000s	Non-Cash Changes £000s	2021 £000s
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	13,431	(6,708)	6,675	**13,398**
Total liabilities from financing activities	13,431	(6,708)	6,675	**13,398**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 13 Trade Receivables, Financial and Other Assets

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Trade receivables	3,721	3,721	2,433	2,433
Deposits and advances	0	0	1	1
VAT receivable	19,032	19,048	17,741	17,784
Other receivables - not relating to fixed assets	32,008	35,039	24,035	23,864
Other receivables - relating to property plant and equipment	805	775	3,541	1,761
Other receivables - relating to intangibles	0	0	0	0
Trade and other receivables	55,566	58,583	47,751	45,843
Prepayments and accrued income	1,296	1,296	1,293	1,293
Contract assets	0	0		0
Current part of PFI and other service concession arrangements prepayment	0	0		0
Other current assets	1,296	1,296	1,293	1,293
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	55,566	58,583	47,751	45,843
Total Other Current Assets	1,296	1,296	1,293	1,293
Total Intangible Current Assets	0	0	0	0
Total Receivables and Other Current Assets	**56,862**	**59,879**	**49,044**	**47,136**

The balances are net of a provision for bad debts of £6,457k (2020 £4,995k)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 14 Trade Payables and Other Current Liabilities

	2021		2020	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Other taxation and social security	38,727	38,727	47,173	47,173
Trade capital payables - property, plant and equipment	53,956	53,608	42,551	42,551
Trade revenue payables	95,456	95,456	103,481	103,481
Payroll payables	123,099	123,099	60,862	60,862
Clinical negligence payables	457	457	300	300
VER payables	0	0	0	0
BSO payables	7,222	7,222	2,996	2,996
Other payables	12,632	12,678	5,834	5,921
Accruals and deferred income	240	240	173	173
Trade and other payables	331,789	331,487	263,370	263,457
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	2,800	2,800	2,227	2,227
Other current liabilities	2,800	2,800	2,227	2,227
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	334,589	334,287	265,597	265,684
Amounts falling due after more than one year				
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	10,598	10,598	11,204	11,204
Long term loans	0	0	0	0
Total non current other payables	10,598	10,598	11,204	11,204
Total Trade Payables and Other Current Liabilities	**345,187**	**344,885**	**276,801**	**276,888**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 15 Provisions for Liabilities and Charges - 2021

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2020	0	90,582	10,744	101,326
Provided in year	0	36,268	2,671	38,939
(Provisions not required written back)	0	(1,527)	(453)	(1,980)
(Provisions utilised in the year)	0	(6,947)	(865)	(7,812)
Cost of borrowing (unwinding of discount)	0	(806)	(123)	(929)
At 31 March 2021	**0**	**117,570**	**11,974**	**129,544**

Comprehensive Net Expenditure Account charges	**£000s**	**2021 £000s**	**2020**
Arising during the year	38,939	17,519	
Reversed unused	(1,980)	(5,829)	
Cost of borrowing (unwinding of discount)	(929)	(603)	
Total charge within Operating expenses	**36,030**	**11,087**	

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	29,982	3,032	33,014
Later than one year and not later than five years	0	22,750	1,675	24,425
Later than five years	0	64,838	7,267	72,105
At 31 March 2021	**0**	**117,570**	**11,974**	**129,544**

Pensions relating to other staff is in relation to early retirement costs.

The provision for pensions is determined on the basis of information on current annual pension rates payable over average life expectancy derived from government actuarial tables and on payments made to HSC Pensions Branch. The provisions for Clinical Negligence, Employers and Public Liability have been determined by assigning probabilities to expected settlement values.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 15.1 Provisions for Liabilities and Charges - 2020

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2019	0	91,403	9,690	101,093
Provided in year	0	14,747	2,772	17,519
(Provisions not required written back)	0	(5,596)	(233)	(5,829)
(Provisions utilised in the year)	0	(9,435)	(1,419)	(10,854)
Cost of borrowing (unwinding of discount)	0	(537)	(66)	(603)
At 31 March 2020	**0**	**90,582**	**10,744**	**101,326**

Provisions have been made for 4 types of potential liability: Clinical negligence, Employers Liability and Occupiers Liability and Injury Benefit. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pensions Branch. For Clinical Negligence, Employer's and Occupier's claims the Trust has estimated an appropriate level of provision based on professional legal advice.

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	27,100	1,896	28,996
Later than one year and not later than five years	0	14,734	1,717	16,451
Later than five years	0	48,748	7,131	55,879
At 31 March 2020	**0**	**90,582**	**10,744**	**101,326**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 16 Capital and Other Commitments

16.1 Capital commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements :

	2021 £000s	2020 £000s
Property, plant & equipment	22,360	19,511
Intangible assets	0	0
	22,360	19,511

16.2 Other financial commitments

The Belfast Health and Social Care Trust has not entered into any non cancellable contracts (which are not leases, PFI or other service concession arrangement contracts) in the current or previous financial year.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 17 Commitments Under Leases (IAS 17 disclosures)

17.1 Operating Leases

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

Obligations under operating leases comprise	2021 £000s	2020 £000s
Land		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**
Buildings		
Not later than 1 year	998	594
Later than 1 year and not later than 5 years	1,575	1,322
Later than 5 years	118	193
	2,691	**2,109**
Other		
Not later than 1 year	108	101
Later than 1 year and not later than 5 years	149	201
Later than 5 years	0	0
	257	**302**

Total future minimum lease income under operating leases are given in the table below for each of the following periods.

Obligations under operating leases issued by the Trust comprise	2021 £000s	2020 £000s
Land & Buildings		
Not later than 1 year	483	472
Later than 1 year and not later than 5 years	210	210
Later than 5 years	1,314	1,366
	2,007	**2,048**
Other		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**

17.2 Finance Leases

The Trust have included within its fixed assets a number of land and buildings held under leasehold arrangements. Under accounting standard IAS 17 'Accounting for leases', the Trust have assessed these land and buildings to be finance leases in nature. However, the associated financial obligations of these finance leases are deemed insignificant and therefore no finance lease creditor has been recorded in the accounts in this respect.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 18 Commitments Under PFI and other Service Concession Arrangement Contracts

18.1 Off balance sheet PFI and other service concession arrangements schemes

The Trust had no off balance sheet PFI schemes during 2020-21.

18.2 On balance sheet (SoFP) PFI Schemes

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of the service element of on-balance sheet (SoFP) PFI or other service concession transactions was £11,484k (2020: £10,917k). Total future obligations under on-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods:

	2021	2020
Minimum lease payments	**£000s**	**£000s**
Due within one year	4,317	4,209
Due later than one year and not later than five years	8,875	9,487
Due later than five years	9,094	10,605
Total	22,286	24,301
Less interest element	8,231	9,700
Present value	**14,055**	**14,601**

	2021	2020
Service elements due in future periods	**£000s**	**£000s**
Due within one year	3,078	2,740
Due later than one year and not later than five years	4,717	5,073
Due later than five years	6,260	6,788
Total service elements due in future periods	**14,055**	**14,601**

The on balance sheet PFI schemes included above are as follows:

- Cancer Centre (25 year contract ending December 2030)
- Managed Equipment Service (MES) / ATICS (15 year contract ending September 2021)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 19 Contingent Liabilities

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2021 £000s	2020 £000s
Clinical negligence	4,877	5,112
Public liability	59	78
Employers' liability	294	354
Accrued leave	0	0
Injury benefit	0	0
Other	20	21
Total	**5,250**	**5,565**

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. Currently the rate in Northern Ireland has to be set in accordance with principles set out by the House of Lords in Wells v Wells. The Department of Justice made a statutory rule on 29 April 2021 changing the rate, under the Wells v Wells framework, (from 2.5%) to -1.75%, with effect from 31 May 2021. The Department has also brought forward a Bill to change how the rate is set. The Damages (Return on Investment) Bill was introduced to the Assembly on 1 March 2021 and is currently at Committee Stage. Subject to the legislative process, it is anticipated that the Bill will be enacted early next year and the rate would then be reviewed under the new framework. There were three cases settled under a periodic payment order where the estimated impact of the change in discount rate has been included in the clinical negligence provisions figure. However, for cases not yet settled, it was not possible to quantify the additional financial liability at this stage as this is a significant task given the number of claims involved. As such, a review will be undertaken in 2021-22 to establish the increase in liability that has arisen from the decrease in discount factor as personal injury compensation will be inflated for existing future loss.

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

The Trust utilises a system called Allocate to monitor Junior Doctors hours to ensure it reflects appropriate working patterns for trainee doctors and supports the Trust in adhering to the European working time directive and the new deal for doctors in training. The Hallett v Derby Hospitals NHS Foundation Trust in June 2019 brought a software algorithm issue to light in respect of these monitoring outcomes, in that the methodology by which NHS Trusts applied monitoring rules were incorrect. The algorithm has been corrected and released through a software update in April 2020. However, there is an implication that rotas previously determined to be compliant may no longer be compliant, thus giving rise to a potential financial liability. Until a review can be undertaken it is not possible to confirm if there have been any cases of non compliance, therefore, there is uncertainty around the number of instances of non-compliance (if any). As such, this cannot be quantified at this time. However, a further monitoring exercise is scheduled to take place during 2021-22 which will seek to bring to light any incidences of non-compliance. This information will then be reviewed by the Trust to determine further actions, including remuneration, where appropriate.

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

Note 19.1 Financial Guarantees, Indemnities and Letters of Comfort

The Belfast Health and Social Care Trust did not have any financial instruments at either 31 March 2021 or 31 March 2020.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 20 Related Party Transactions

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Chief Executive and is available for inspection by members of the public.

During the year the Belfast Health and Social Care Trust entered into the following material transactions with the following related parties.

HSC Bodies

The Belfast Health and Social Care 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 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 five HSC Trusts and the Business Services Organisation.

Non Executive Directors

Some of the Trust's Non-Executive Directors have disclosed interests with organisations which the Trust purchased services from or supplied services to during 2020-21. Set out below are details of the amount paid to these organisations during 2020-21. In none of these cases listed did the Non-Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
2020-21					
Northern Ireland Water	Water Services	1,565	0	147	0
Florence Nightingale Foundation	Nursing Education Charity	1	0	0	0
University of Ulster	Education & Training	353	70	165	0
Open University	Education & Training	38	0	0	0
Queens University Belfast	Joint appointments, premises, research	6,200	2,505	888	349
Queens Nursing Institute	Nursing Charity	0	0	0	0
Royal College of Nursing	Nursing Practice & Education	2	9	0	0
NI Social Care Council	Social Care Practice & Education	0	7	0	0
Northern Ireland Fire & Rescue Service	Fire & Rescue Services	0	20	0	0
2019-20					
Northern Ireland Water	Water Services	1,767	0	4	0
Florence Nightingale Foundation	Nursing Education Charity	0	0	0	0
University of Ulster	Education & Training	204	229	38	12
Open University	Education & Training	18	0	0	0
Queens University Belfast	Joint appointments, premises, research	6,530	2,828	2,022	87
Queens Nursing Institute	Nursing Charity	1	0	0	0
Royal College of Nursing	Nursing Practice & Education	2	31	0	6
NI Social Care Council	Social Care Practice & Education	0	8	0	0
Northern Ireland Fire & Rescue Service	Fire & Rescue Services	0	20	0	0

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 20 Related Party Transactions (Cont'd)

Interests in the above organisations were declared by the following Board members:-

Mr P McNaney (Chairman) is a Non Executive Director of Northern Ireland Water and member of the council of the University of Ulster.
Prof M Bradley (Non-Executive Director) is a visiting Professor Nursing for University of Ulster and an Honorary Master at the Open University; a Fellow of Royal College of Nursing and the Queens Nursing Institute, and is a Trustee of the Florence Nightingale Foundation.

Ms A O'Reilly (Non-Executive Director) is a Non-Executive Director for NI Social Care Council

Mr G Smyth (Non-Executive Director) is a Non-Executive Director for the Northern Ireland Fire & Rescue Service

Prof D Jones (Non-Executive Director) is a Professor at Queens University Belfast.

Transactions with these related parties are conducted on an arm's length basis. The purchase of goods and services are subject to the normal tendering processes under Northern Ireland Public Procurement Policy, Trust Standing Orders and Standing Financial Instructions. There are no provisions for doubtful debts against the related party balances owed. In addition, the Trust has not provided or received any financial guarantees in respect of any related parties identified.

Other Board Members and Senior Managers

In a similar way, some other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchased services in 2020-21. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
2020-21					
Employers for Childcare	Childcare charity	0	0	0	0
Healthcare Financial Management Association	Professional Body	1	0	0	0
2019-20					
Employers for Childcare	Childcare charity	1	0	0	0
Healthcare Financial Management Association	Professional Body	3	0	3	0

Interests in the above organisations were declared by the following Board members:-

Mrs J Kennedy (Director) is a Board member for Employers for Childcare
Mrs M Edwards (Executive Director) is a Trustee of HFMA and Chair of the NI Branch

Note 21 Third Party Assets

The Trust held £3,898,376 Cash at bank and in hand and £3,622,205 short term investments at 31 March 2021 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

Note 22 Financial Performance Targets

22.1 Revenue Resource Limit

The Trust is given a Revenue Resource Limit which it is not permitted to overspend

The Revenue Resource Limit (RRL) for Belfast Health and Social Care Trust is calculated as follows:

	2021 Total £000s	2020 Total £000s
HSCB	1,669,205	1,482,817
PHA	19,707	18,941
SUMDE & NIMDTA	22,659	22,220
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	95,266	89,796
Total agreed RRL	1,806,837	1,613,774
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(2,287)	(8,636)
Adjustment for PFI and other service concession arrangements/IFRIC 12	905	1,067
Adjustment for PPE Stock	(562)	0
Adjustment for research and development under ESA10	86	537
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,804,979	1,606,742

22.2 Capital Resource Limit

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

	2021 Total £000s	2020 Total £000s
Gross capital expenditure	94,466	88,092
Less charitable trust fund capital expenditure	(2,287)	(8,637)
Less IFRIC 12/PFI and other service concession arrangements spend	(4,693)	(5,730)
(Receipts from sales of fixed assets)	(395)	0
Net capital expenditure	87,091	73,725
Capital Resource Limit	87,531	74,696
Adjustment for research and development under ESA10	(86)	(537)
Overspend/(Underspend) against CRL	(354)	(434)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2021

22.3 Financial Performance Targets

The Trust is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25 % of RRL limits

	2021 £000s	2020 £000s
Net Expenditure	(1,804,797)	(1,606,592)
RRL	1,804,979	1,606,742
Surplus against RRL	182	150
Break Even cumulative position (opening)	1,405	1,255
Break Even cumulative position (closing)	1,587	1,405

Materiality Test:

	2021 %	2020 %
Break Even in year position as % of RRL	0.01%	0.01%
Break Even cumulative position as % of RRL	0.09%	0.09%

Note 23 Post Balance Sheet Events

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

Date Authorised For Issue

The Accounting Officer authorised these financial statements for issue on 2 July 2021.

Account of monies held on behalf of Patients/Residents for the year ended 31 March 2021

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2021

Statement of Trust's Responsibilities in relation to Patients/Residents Monies

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, the Trust is required to prepare and submit accounts in such form as the Department may direct.

The Trust is also required to maintain proper and distinct accounting records and is responsible for safeguarding the monies held on behalf of patients/residents and for taking reasonable steps to prevent and detect fraud and other irregularities.

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2021

Account Of Monies Held On Behalf Of Patients/Residents

Previous Year	**RECEIPTS**		
£	**Balance at 1 April 2020**	**£**	**£**
3,610,225	1. Investments (at cost)	3,622,023	
2,985,091	2. Cash at Bank	3,169,198	
18,246	3. Cash in Hand	27,572	6,818,793
3,668,052	Amounts Received in the Year		4,067,898
11,798	Interest Received		182
10,293,412	**TOTAL**		**10,886,873**
	PAYMENTS		
3,474,619	Amounts Paid to or on behalf of Patients/Residents		3,366,292
	Balance at 31 March 2021		
3,622,023	1. Investments (at cost)	3,622,205	
3,169,198	2. Cash at Bank	3,883,753	
27,572	3. Cash in Hand	14,623	7,520,581
10,293,412	**TOTAL**		**10,886,873**

Schedule of investments held at 31 March 2021

Cost Price £	**Investment**	Nominal Value £	Cost Price £
3,622,023	Bank of Ireland		3,622,205

I certify that the above account has been compiled from and is in accordance with the accounts and financial records maintained by the Trust.

Director of Finance Maureen Edwards

Date 10 June 2021

I certify that the above account has been submitted to and duly approved by the Board

Chief Executive Cathy Jack

Date 10 June 2021

BELFAST HEALTH AND SOCIAL CARE TRUST – PATIENTS' AND RESIDENTS' MONIES

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

Opinion on account

I certify that I have audited Belfast Health and Social Care Trust's account of monies held on behalf of patients and residents for the year ended 31 March 2021 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion the account:

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of Belfast Health and Social Care Trust for the year ended 31 March 2021 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the financial transactions recorded in the account statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the account section of this certificate. My staff and I are independent of Belfast Health and Social Care Trust in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Belfast 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 Belfast Health and Social Care Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

Matters on which I report by exception

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

- adequate accounting records have not been; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

Responsibilities of the Trust for the account

As explained more fully in the Statement of Trust's Responsibilities in relation to patients'/residents' monies, the Trust is responsible for:

- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- such internal controls as the Trust determines is necessary to enable the preparation of financial statements that are free form material misstatement, whether due to fraud or error;
- assessing the Belfast Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust anticipates that the services provided by Belfast Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the account

My responsibility is to 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 Belfast 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 Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on Belfast 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 Belfast 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;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
    - performing analytical procedures to identify unusual or unexpected relationships or movements;
    - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
    - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
    - investigating significant or unusual transactions made outside of the normal course of business.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions recorded in the account conform to the authorities which govern them.

Report

I have no observations to make on this account.

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

FINANCIAL STATEMENTS

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