

# Annual Report & Accounts 2024-2025



**Belfast Health and Social Care Trust  
Annual Report and Accounts  
for the year ended 31 March 2025**

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<b>CHAIRMAN'S FOREWORD</b>	<b>4</b>
<b>1. PERFORMANCE REPORT</b>	<b>5</b>
<b>Performance Overview</b>	<b>6</b>
Chief Executive's Statement	6
Trust Purpose and Activities	8
<b>Performance Analysis</b>	<b>25</b>
Service Delivery Plan (SDP) Targets	31
Financial Resources	36
Sustainability Report	51
<b>2. ACCOUNTABILITY REPORT</b>	<b>59</b>
<b>Corporate Governance Report</b>	<b>60</b>
Non Executive Directors' and Directors' Report	60
Statement of Accounting Officer Responsibilities	67
Governance Statement	68
<b>Remuneration and Staff Report</b>	<b>107</b>
Remuneration and Staff Report	107
Senior Employee's Remuneration	111
Staff Report	118
Staff Numbers and related costs	130
<b>Accountability and Audit Report</b>	<b>133</b>
Funding Report	133
Losses and Special Payments	134
Auditor's Certificate	136
<b>3. FINANCIAL STATEMENTS</b>	<b>141</b>
<b>Consolidated Annual Accounts</b>	<b>141</b>
Foreword	142
Statement of Comprehensive Net Expenditure	143
Statement of Financial Position	144
Statement of Cashflows	145
Statement of Changes in Taxpayers Equity	146
Notes to the Accounts	147
<b>Account of monies held on behalf of patients and residents</b>	<b>183</b>
Auditor's Certificate	184
Statement of Trust Responsibilities	188
Statement of Account of Monies Held	189

# Chairman's Foreword

Welcome to Belfast Trust's Annual Report for 2024-25.



This report reflects a year of extraordinary effort and resilience across every part of our organisation. Despite the unrelenting pressures faced across our health and social care system, I continue to be humbled by the unwavering commitment, compassion, and professionalism of our staff. Their dedication - in both acute hospital settings and community-based services - has ensured the delivery of safe, high-quality care to the people of Belfast and regionally.

There have been notable achievements across the Trust this year. From innovations in unscheduled care and vital progress in reducing waiting lists, to the continued development of regional services, our teams have continued to lead with impact and integrity. In our community services, the expansion of virtual wards and the strengthening of partnerships with primary and social care reflect the Trust's commitment to supporting people where they live, promoting independence, and reducing hospital admissions.

As Chairman, I want to express sincere thanks to every member of our workforce for their tireless work during what has been another demanding year. Your efforts are deeply appreciated by the people we serve.

This year also marks a moment of change in the Trust's leadership. On behalf of the entire Board, I want to offer sincere thanks and best wishes to our former Chief Executive, Dr Cathy Jack for her leadership and unwavering focus on person-centred care. We are also immensely grateful to Interim Chief Executive, Maureen Edwards for stepping into the role with energy, determination and compassion during this important period of transition.

Looking ahead, the year to come will present further challenges not least of which is the most difficult financial landscape that we have ever faced. But with the continued commitment of our staff and the support of our communities, I am confident Belfast Trust will remain a place where patients and those who use our services will always come first.

Ciaran Mulgrew  
Chair

# Performance Report



# Performance Report

## Performance Overview

The purpose of the performance overview is to provide a brief summary of the Belfast Trust, its aims and risks to the achievement of its objectives. It also provides an overview of the Trust's performance over the past year.

## Chief Executive's Statement

It is my privilege to introduce this year's Annual Report — a reflection not only of our service delivery and achievements, but of the resilience, compassion, and commitment of our staff in what has been another challenging year for health and social care.



Over the past year, we have continued to face significant pressures — from rising demand for our services, to the ongoing impact of delayed discharges and system-wide constraints, all of which are set against a bleak financial outlook. These challenges are not unique to Belfast Trust, but their effects are deeply felt by service users and staff every day. In addition to this, as a result of cultural issues highlighted in an independent review carried out in our cardiac surgery department, the Trust has been escalated to Level 5 within the Department of Health's Support and Intervention Framework and we will work diligently with the Strategic Planning and Performance Group (SPPG), the Public Health Agency (PHA) and external expert support which has been put in place to make

improvements and restore public confidence. Despite these issues, colleagues across the Trust have continued to demonstrate extraordinary professionalism and unwavering care and I can report that the Trust met its financial obligations, achieving the statutory breakeven target.

This report outlines our achievements including, for example, the awards our staff and services have attained such as the UNICEF Baby Friendly Gold commendation and Trust of Sanctuary awards and the tremendous good work ongoing in our community, social care and acute hospital settings. This is the year Belfast Trust went live with encompass, a new digital record system which has now been rolled out across Northern Ireland. These achievements and more demonstrate that we have much reason to look back with pride at the year past. The report also highlights the Trust's performance and challenges us to do better in the year ahead.

Belfast Trust continues to support the important work of the Muckamore Abbey Hospital Inquiry. In our closing submission on 5 March 2025, the Trust apologised unreservedly to all patients who suffered abuse at Muckamore Abbey Hospital. The Trust also apologised to all families and individuals affected by the actions of staff which fell significantly below professional standards.

The Inquiry Panel aims to deliver its final report and recommendations later this year. In the meantime, we remain focused on supporting those patients who remain in Muckamore to live equal

# Performance Report

and fulfilling lives in their forever homes in the community.

A key milestone in 2024-25 was the first sod cut for the new Children's Hospital which marks a new vision for future paediatric hospital healthcare. Our new maternity hospital has presented a number of challenges for the Trust which we are sternly focussed on resolving so that it can open and deliver the state-of-art facilities mothers and babies deserve in modern healthcare.

The incoming year will be difficult and I am under no illusion about the scale of the challenges we continue to face. With an aging population, increasing mental health and emergency service demands, and a shortage of social work staff - to name but a few - our pressurised services continually exceed capacity. However, I have no doubt we will keep adapting, working collaboratively with our partners and communities, and maintaining our focus on quality and innovation. I want to pay particular tribute to my colleagues across all services; you continue to go above and beyond, and I am incredibly grateful for your dedication.

The strength and compassion of our workforce gives me every confidence that we will continue to rise to these challenges in the year ahead. Thank you to all our staff, volunteers, and partners for everything you have done - and continue to do - in support of patients, service users, and one another.

Maureen Edwards  
Interim Chief Executive

# Performance Report

## 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 more than 350,000 citizens in Belfast and provide the majority of regional specialist services to all of Northern Ireland.

We have an annual budget of £2.6 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

Some examples of the volumes of treatments we have provided for patients on our hospital sites are listed below for the period April 2024 – March 2025:



District nurse visits  
over **314,000**



Learning Disability  
Day Centre  
attendances  
approx **82,000**



Gall bladders  
removed with keyhole  
surgery  
approx **450**



Endoscopies for  
bowel and gastric  
conditions  
over **11,500**



Renal dialysis  
attendances  
over **22,000**



Heart attacks treated  
over **1,600**



Tonsillectomies  
approx **400**



Appendectomies  
over **300**



Strokes treated  
over **1,400**



Chest infections treated  
over **2,200**



Injuries to head  
treated  
over **1,800**



Neurosurgical  
procedures on brain  
approx **300**



COPD and asthma  
patients treated  
almost **7,000**



Births  
almost **4,500**



MRIs  
over **39,000**



ECHOs  
approx **20,500**



CT Imaging  
approx **83,500**



Hip replacements  
over **1,250**



Knee replacements  
almost **1,200**



Looked After Children  
over **1,150**



# Performance Report

## 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 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.



## HSC Values

# Performance Report

## 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.

Work is underway to develop a new corporate plan for 2025 onwards. Engagement has begun and the Trust will involve key stakeholders in the development of the Trust's new corporate plan.

The Corporate Plan and the Trust Service Delivery Plan set out measures and targets to progressively support delivery of the corporate priorities. The Trust reports through financial plans and service delivery plans submitted to the Strategic Planning and Performance Group of the Department of Health (DoH) in 2024-25.

## Being Belfast

Belfast Trust is a complex organisation with a range of services, including many regional specialities. The following is a small snapshot celebrating the achievements of our staff and key milestones in our year.

For a better understanding of all the work we undertake on a daily basis please follow us on social media.



## First sod is cut for new Children's Hospital

We marked the start of construction works on the new Children's Hospital on the Royal Hospitals site.

Six year old Leyton Anderson from Newtownards, who is a patient at the current hospital, joined Health Minister Mike Nesbitt to cut the first sod on the project, alongside some of the Children's Hospital team. The new state of the art hospital will be built on the former Bostock House site. It will have 10 floors, 155 beds,



# Performance Report

10 theatres, and an emergency department capable of catering for up to 45,000 children per year. Eighty per cent of the beds will be in single rooms with private ensuite facilities, and each ward will benefit from social and play spaces, with parent facilities and separate staff areas. Construction for the new build is due to last five years.

## Digital Record System encompass launches

Belfast Trust went live with the new digital record system, encompass, on 6 June 2024, replacing paper processes with a single digital record for each person. This milestone followed extensive work by multidisciplinary teams across the Trust. The system enhances safety, efficiency, and patient experience by giving staff immediate access to care records, whether patients are in hospital or at home. Patients and service users can also access their information through the My Care App. Over 25,000 staff were trained, and thousands of devices were deployed by the Digital Services and Estates teams, who also upgraded infrastructure to support the rollout.

To aid implementation, 75 training rooms were established, with ongoing development of bespoke training and support for system personalisation. Plans are being explored to evolve these into a regional encompass training hub. The Service Now IT reporting system has improved visibility of technical issues, supporting better collaboration and faster resolution. Belfast Trust also supported the rollout of encompass in the Northern HSC Trust in November 2024 and the Western and Southern HSC Trusts in May 2025. Work is ongoing to assess the system's financial benefits.





# Performance Report

## Opening of Therapeutic Gardens for patients and staff

### Horatio's Garden

In June 2024, Horatio's Garden officially opened in the Spinal Cord Injuries Unit in Musgrave Park Hospital. It was the seventh garden by UK-based charity Horatio's Garden, which has ambition to sustainably grow thriving communities and biodiverse gardens in all 11 NHS spinal injury centres in the UK.

Special features include a first dedicated bocchia court; a warm garden room with timber cladding and a green roof and garden pods offering shelter, privacy and socialising spaces with a large greenhouse for garden therapy and growing.

The space aims to bring physical and psychological benefits to our patients, giving them the opportunity to leave the clinical ward environment and enjoy the outdoors during their time in rehabilitation. Our dedicated staff will also benefit from the environment.



### The Meadows Garden



In August 2024, a sensory garden launched in the grounds of its Meadowlands Rehabilitation Unit at Musgrave Park Hospital.

Meadowlands specialises in the care of older people who have suffered fractures or need support following an acute admission to hospital. It also has an outpatients department. The garden was created using Trust charitable funds to facilitate the needs of families and patients for

relaxation and rehabilitation in a tranquil dementia-friendly space and so staff can have a place to decompress from the pressures of delivering quality care and treatment.

# Performance Report

## Regional Social Work Awards highlights outstanding work of our social workers

The Regional Social Work Awards 2025 were held on 26 March, with the Trust shortlisted in four of eight categories- a notable achievement given the record number of nominations. The North and East Community Social Work Teams from Adult Social Work Services, Community Services, and Intermediate Care Services were among those recognised.



The North Community Team won the 'Co-Production' category for their collaborative work with the Northern Ireland Fire and Rescue Service, creating resources and events to address high



fire risk among vulnerable individuals. Other finalists included Jane McCullough (Nurturing Development Award), Jacintah McCaffrey (Contribution to Social Work Award), and the East Community Team (Sunshine Award), all placing in the top three of their categories. These nominations highlight the exceptional, often challenging work our social workers deliver every day.

## Our Nurses win at RCN NI Awards

Back in June 2024, a District Nurse, Senior Health Care Assistant and Palliative Care Nurses have all achieved success at the prestigious Royal College of Nursing Awards for Northern Ireland.

Nurses from Care Home Support and Occupational Health also made the final, which was held in the Culloden Hotel, Belfast.



Catherine Shannon, District Nurse, "Patients Choice Award" winner



Robert Mulligan, Senior Healthcare Assistant, "Health Care Support Worker Award" winner



Roisin O'Toole, Assistant Service Manager, "Palliative Care Award" winner



Roisin O'Toole, Assistant Service Manager, "Palliative Care Award" winner



Suzie McCullough, Occupational Health Nurse Specialist, "Nurse of the Year Award, Runner up"



Sharon Adamson, Lead Nurse in General Surgery, "Nurse of the Year Award, Finalist"



# Performance Report

## Our Prestigious Trust of Sanctuary Award Win



In September 2024, Belfast Trust became the first in Northern Ireland and the UK to receive the prestigious 'Trust of Sanctuary' Award, recognising its commitment to creating a safe, inclusive environment for all. This reflects the Trust's dedication to delivering respectful, welcoming care across hospital and community sites.

Key initiatives include international staff recruitment and support, the appointment

of a Cultural Liaison Midwife, dedicated teams supporting refugees and asylum seekers, and continued care for unaccompanied asylum-seeking children. The Trust's Good Relations Strategy also played a key role in achieving this recognition and underpins our corporate and social responsibility as the largest Health and Social Care Trust and employer in NI.

## Our prestigious 'CECOPS Gold Grade' accreditations

The Trust's Amputee Rehabilitation Centre and Regional Wheelchair Service both gained CECOPS Accreditation status, and picked up a 'CECOPS Gold Grade' in the process

The Amputee Rehabilitation Centre is based in the Regional Disablement Service at Musgrave Park Hospital. It is the regional centre in Northern Ireland for the assessment of patients who have had amputations, or were born with absence of an arm or leg.

The Regional Wheelchair Service works with wheelchair users from across Northern Ireland to determine their needs and prescribe appropriate wheelchair equipment.

CECOPS (Community Equipment Code of Practice Scheme) is the UK's leading independent standards and accreditation body for all assistive technology services and supports commissioners and providers of assistive technology services in improving people's lives. It is a code of practice for disability equipment, wheelchair and seating services and it is a quality framework for the provision of these services.

These two services achieved CECOPS accreditation in November 2021 and then Gold following the 3-year accreditation assessment in November 2024.

# Performance Report

## Roots of Empathy Programme continues to have positive impact in local schools



For 14 years, the Health Improvement Team has delivered the evidence-based Roots of Empathy programme in Belfast Primary Schools, helping children develop empathy, emotional competence, and pro-social behaviour. In 2024-25, the programme ran in 36 classrooms across 26 schools. A key element is the monthly classroom visit from a baby and parent, with students guided by an instructor to observe and understand emotions. The programme, praised by founder Mary Gordon during a March 2025 visit, has shown long-term impact in reducing bullying

and supporting emotional wellbeing through the children's art and letter writing

## Belfast Community Palliative Care Hub

The Belfast Community Palliative Care Hub involves a multidisciplinary approach to patient care, with input from a range of staff and services to provide holistic care. It is a single point of referral for North, South, East and West Belfast. It accepts patient referrals from healthcare professionals and also from patients and their carers. Opened in late April 2025, it will connect services and facilitate close working across Belfast to ensure patients have timely access to care and support when they require step up care.



The Hub is a three-partner collaborative: Belfast Trust, Northern Ireland Hospice and Marie Curie Hospice who have joined forces to provide high quality, coordinated and compassionate

# Performance Report

community care for patients who are coming to the end of their life, while also providing support for their family and carers.

The collaboration aims to ensure when possible that anyone receiving palliative and end of life care at home, can receive that care without delay with support to remain in their preferred place of care, in their final moments of life. Throughout the planning process, the partners have ensured effective patient and public involvement in all phases of service delivery.

## Gold Award for Health Visiting Service

In February 2025, the Belfast Trust Health Visiting Service received the prestigious UNICEF Baby Friendly GOLD award for sustaining the Baby Friendly Initiative (BFI) standards. These standards promote optimal care, strong parent-baby relationships, and support for infant feeding and development.

## Care Week ‘Words Don’t Cover It’ Exhibition

During Care Week in February 2025, the “Words Don’t Cover It” art exhibition showcased creative works by care-experienced young people, supported by staff from Looked After Children, Leaving Care, After Care, Start 360, Include Youth, and Arts Care. Connected Collective described the exhibition as “a snapshot to help the wider community see what we are thinking and feeling, inviting you to step into our shoes for a brief moment in time.”

## Expansion of Children’s In-reach Support Service (CISS)

CISS achieved Domiciliary Care registration with RQIA on 18 November 2024, allowing it to provide personal care, medication administration, and extended respite support. Stage 1 of expansion began in December 2024, introducing weekend daytime support to help families during high-stress periods. Stage 2 is underway, with additional day, evening, and waking night sessions planned, aiming to prevent family breakdown and reduce the need for foster or residential care.

## New Partnerships support Short Breaks for Children with Disabilities

The CWD service has expanded partnerships with community and voluntary groups to deliver additional day short breaks for 50 children with disabilities. These supports aim to reduce family isolation, improve mental health, and enhance social opportunities for children and families, by improving the network of support for families.

## New Short Breaks Fostering Service

Launched in January 2025, this service offers short breaks for children with disabilities, including those with complex needs, helping to reduce family stress without relying on costly residential care. To-date, six carers have expressed interest in providing short breaks, and assessment and matching efforts are ongoing.



# Performance Report

## Recognising our Volunteer Service

In October 2024, the Annual Volunteer Recognition event took place at Stormont's Long Gallery, celebrating the contributions of volunteers across roles like meet and greet, befriending, gardening, and chaplaincy. Of the 300 active volunteers, 80 attended. Trust Chair Ciaran Mulgrew presented certificates, and several volunteers shared their personal stories.

At the event, the new Volunteer Strategy 2025–2028, The Gift of Time, was launched by Deputy Director of Nursing, Brona Shaw. Shaped by feedback from volunteer consultations and ongoing engagement, the strategy sets out the goals and direction for volunteer involvement in the coming years.

## Providing the Right Care, at Right Time and in the Right Place

### Nurse Inductions supporting integration of new staff

A structured, welcoming induction helps new staff integrate smoothly into the organisation. In collaboration with Nurse Development Leads, Central Nursing refreshed the Trust's Nurse Induction for newly qualified Band 5 nurses to update content, highlight key guidance, introduce the B well initiative, and support their professional journey.

The revised four-day induction follows the Trust's Corporate Welcome Event and includes a mix of face-to-face and e-learning: Professional Nursing Roles, ALERT training, encompass training, and e-learning modules. Between 2024 and 2025, 247 nurses completed the programme, with highly positive feedback from participants.

### Progress continues in Unscheduled Care and Medical Specialities

Pressures on the health service in Northern Ireland are well documented, and none more so than those in unscheduled and emergency care. But in spite of ongoing pressures, staff have continued to push to improve their services and here are a few examples of where this is paying off.

### Ongoing expansion of Regional Thrombectomy Service

The Royal's thrombectomy service remains a very busy service, with life-saving thrombectomies increasing year on year. In spite of this, our thrombectomy team consistently deliver high outcomes for their patients having recently scored a grade A in the UK-wide Sentinel Stroke National Audit Programme (SSNAP) audit which benchmarks them against their peers. The team has an ongoing commitment to deliver thrombectomy service for NI including introduction of 6 hour repatriation protocol and is working closely with the Department of Health and other Trusts to develop a 24/7 thrombectomy service for NI.

# Performance Report

## Improvements for the regional Infectious Diseases (ID) service

The Infectious Diseases Service has grown this year, with the appointment of two new consultants. They are a great addition to this service whose work is constantly growing and changing as infectious diseases from across the world are now often found here in Belfast. Welcome aboard! Our Outpatient Parenteral Antimicrobial Therapy (OPAT) team is enhancing early and safe discharge and saved the Trust 8,985 “bed-days” in 2024. Now 38 patients are treated daily on a “Virtual Ward”.

## New Medical Assessment Unit in Royal ED

Since the creation of a new Medical Assessment unit on the RVH site in late January 2025, there has been a significant reduction in the number of patients awaiting for beds at 8am each morning, as well as a notable reduction in patients spending greater than 24 hours in the ED. Once it is identified that a patient requires admission under the acute medical team, they are transferred to the Unit and seen by senior clinical decision makers at an earlier stage. This has resulted in earlier discharge, improving flow through the department and hospital.

## Positive news for Endoscopy Waiting Lists

There has been a significant reduction in Endoscopy Waiting Lists with an Urgent endoscopy waiting list - 46% reduction in overall numbers on the urgent waiting list in the last quarter of 2025 and a 73% reduction in routine endoscopy waiting lists in the same period. Funding was also successfully secured for 2 new WTE GI consultants at the Mater and Royal Victoria sites.

## Hepatology Service updates

In our Hepatology service, our Fibroscan (liver inflammation test) waiting times have improved and we are seeing positive results with the “Fatty Liver” service. We are also pleased with the appointment of a dedicated Haemochromatosis nurse to assist patients with the condition.

## Provision of Mavacamten Service

The team is progressing well with the provision of a Mavacamten Service. Mavacamten is a novel medication used to treat hypertrophic cardiomyopathy and is having high impact on quality of life for affected patients.

## Neurology positive impacts

We are seeing positive impacts with our Sodium Valproate provision for the treatment of epilepsy and bipolar disorder with the help of a co-ordinator and band 7 nurse. We are pleased with the progress of the first UK-wide government forum launched in 2024 focusing on services and support for neuro conditions in collaboration with Strategic Planning and Performance Group (SPPG) and Neurological Alliance which will help drive uniform and patient centred care across the UK.

# Performance Report

## Stroke services

Good progress has been made against a range of the priorities set out in the Stroke Action Plan including the development of a regional model for TIA (mini-stroke) and the introduction of Artificial Intelligence software in seven hospitals to assist in the interpretation of scans and the development of a specification for rehabilitation and long-term support.

## Cancer & Specialist Medicine Achievements

### Nephrology

World-class transplant service goes from strength-to-strength as our Nephrology Transplant team have passed an amazing milestone with over 3,000 patients having received kidney transplants within the Trust. This is a significant achievement for the team and is a testament to all of their hard work, but more impressively than that, they have given the gift of life to patients and their loved ones. A truly impressive achievement!

Our Living Donor Team achieved their 100th non-directed altruistic donor transplant. (ie. when a person donates anonymously to someone in need). This achievement puts the team in 2nd place overall in UK! The expansion of the highly successful live donor programme has enabled the increase in the number of kidney transplants being performed in Northern Ireland over the past decade.

### Radiology

The Trust's Radiology Service achieved Comparative Health Knowledge System (CHKS) accreditation in June affirming our commitment to ensuring a quality service in patient care. Facilitating Anaplastic Thyroid Cancer Specialised Treatment (FAST) clinical team won two Advancing Healthcare Awards Northern Ireland in October 2024. Initially winning the award for the best collaboration between clinic, academia, and industry, the team were also awarded the overall winner at the event.

The FAST clinic was set up in 2015 at the Northern Ireland Cancer Centre and is a partnership between the NI Cancer Trials Network, the NI Cancer Centre Radiotherapy Department, and ProEX Prostate Cancer Centre of Excellence (Queen's University Belfast). This initiative is a great example of research and service working together for the benefit of our patients.



# Performance Report

## Dermatology

The Royal Victoria Hospital's Dermatology Team have been shortlisted by the British Dermatological Nursing Group for Team of the Year!

Dermatology is a large and complex specialism whose conditions impact people in every aspect of their lives. Recently, the Dermatology team carried out a very successful validation project for the Vulva Dermatositis Clinic. The aim of the project was to confirm that those patients awaiting assessment still required their appointment, and to allow waiting times to improve for those who still needed to be seen. 273 patients were validated with a 36% discharge rate meaning the waiting list decreased from 384 to 287.

## Rheumatology

After winning the 'Innovation in Rheumatology Service' category for their Rheumatology Obstetric Clinic Project at a previous NI Health Awards, during the 2024-25 year, The Rheumatology Obstetric Clinic continues to help pregnant women with rheumatological conditions to help prevent serious maternal or foetal adverse outcomes and this is achieved through close collaboration with the obstetric team.

## Oncology

In May 2024 the Oncology Service introduced a new Metastatic Cancer of Unknown Primary (CUP) pathway. This is the fourth most common cause of cancer-related death and is a really welcome addition to our oncology service.

Keeping with additional services, funding has also been secured for our new Mesothelioma Cancer Nurse Specialist role. Mesothelioma is an avoidable, but regrettably an incurable cancer, with the only known cause being exposure to asbestos. Sadly, the UK has the highest incidence of mesothelioma in the world. This role will ensure that patients with Mesothelioma and their families in Northern Ireland have access to the best treatment, care, and support available.

## Endoscopy Telephone Pre-Assessment Success

Following a successful pilot, a dedicated endoscopy pre-assessment team was launched in autumn 2024. By December, all lower endoscopy patients received telephone pre-assessments, reducing cancellations, improving room use, and enhancing patient experience. Over 95% of patients gave positive feedback. Plans are underway to expand the service to more complex procedures and explore video and in-person options in 2025.



## Central Decontamination Service 2025

A £422,000 five-month project at Musgrave Park Hospital replaced the Porous Load Sterilisers (PLS) and Clean Steam Generators (CSGs) equipment, improving performance and increasing sterilisation capacity by 166%. The project involved many teams including, the CDU Senior Management Team, with support from the wider Decontamination Service team, Decontamination Estates, Operational Estates, Transport, and ICT.



The upgrade supports long-term service resilience and more robust contingency measures between Royal Victoria Hospital and Musgrave Park Hospital.

## Trust Laboratory Services

The Trust's Laboratory Services play a vital role in supporting clinical pathways and patient care, handling millions of samples annually. Central Specimen Reception alone processes around 14,000 samples daily, while Histopathology manages 62,000 cases per year. Microbiology handles over 340,000 samples annually, and Molecular and Serology manage nearly 450,000. Cytology supports various clinics and conducts over 120,000 HPV tests and 17,000 cervical cytology tests each year. Diagnostic testing underpins 95% of clinical pathways, and demand continues to rise. To meet these growing needs, the region implemented a new Laboratory Information Management System (LIMS), WinPath Enterprise, replacing the aging LabCentre. The Trust led this regional initiative from planning to delivery, with over 673 staff trained in the new system. All lab disciplines have transitioned, with key milestones including the LIMS Phase II go-live in June 2024 and the final transition of specialised services by December 2024.

A significant milestone came in June 2024 when the Trust was awarded responsibility for developing a single-site, regional laboratory for the Northern Ireland Cervical Screening Programme (NICSP), which went live in November 2024. The service targets 122,500 HPV and 17,800 cytology tests annually, aiming for 98% of reports within 14 days. Dr Claire Hennell leads the new regional service, supported by a team of Cytopathologists and SLAs with other Trusts. A Consultant Biomedical Scientist is also set to join in July 2025 to enhance reporting capacity. The service has undergone external assessment by UKAS, and HPV testing has been recommended for inclusion in the department's ISO 15189:2022 accreditation scope.



# Performance Report

## Dental Services

Two SAS dentists received national recognition awards for clinical achievement.

Northern Ireland Medical and Dental Training Agency (NIMDTA) held its inaugural Specialty, Associate Specialist and Specialist (SAS) recognition awards on Thursday 16 October 2024. The awards celebrate the achievements of doctors and dentists in Northern Ireland.

There were 105 nominations across

seven categories and the Trust's dentists Victoria Stewart received the award for SAS educator in dentistry and Neil Markey received his award in SAS Clinical achievement.



## Paediatric Dentistry

The Trust's Paediatrics Lead dental nurse secured funding through the Little Heroes charity for a Virtual Reality (VR) headset. This headset helps children relax and can keep them distracted during dental procedures by the use of relaxation techniques and games.

## Quality Improvement (QI) in Dentistry – Improving Safety and Efficiency in Special Care Dentistry (SCD)

The Special Care Dentistry (SCD) unit identified that its generic pre-operative information sheet was unclear, leading to frequent patient and carer enquiries, safety concerns, and a heavy administrative burden on staff. To address this, the team launched a Quality Improvement (QI) project focused on enhancing patient safety, clinical effectiveness, patient experience, and efficiency. The redesigned information sheet led to an 80% reduction in staff admin time and a 15% improvement in patient and staff satisfaction.

## Improving efficiency & quality in domiciliary provision in the Community Dental Service

Separately, the Community Dental Service (CDS) carried out a QI project to improve oral care for elderly care home residents and reduce waiting times for domiciliary services. In November 2024, 75% of new domiciliary referrals were for routine concerns. By standardising the dental screening process, providing staff training, and focusing on preventative care, the CDS reduced unnecessary referrals. A new, regionally aligned dental screening form was developed in collaboration with the encompass team and implemented via the Haiku app. This initiative improved efficiency, reduced duplication, enhanced patient safety, and gained regional recognition as a model of good practice.

# Performance Report

## Regional Fertility Service

The Regional Fertility team have a very busy but successful year.

The 'Every Customer Counts' QI project was keen to improve accessibility for all who attend RFC. Patient surveys were conducted initially which identified that the majority of patients do not have a disability for which reasonable adjustment is required, however there is a lack of patient awareness on how to go about asking for reasonable adjustments. It was clear about the need to make patients aware of the reasonable adjustments and how they can arrange these. This was achieved by:

1. Delivering a training session for RFC staff on Disability Awareness
2. Adding the question to Patient Details Form, so that patients have the opportunity to tell us they need support at their first appointment
3. Updating the Patient Support Policy to include reasonable adjustments that can be made
4. Creating a Patient Information Video, waiting room poster, mystery shopper recommendations for sign language interpretation.

## Maternity and Neonatal Services

Maternity Services is keen to improve feedback from its service users and Care Opinion feedback has been very positive and encouraging for the service. Patients have particularly praised the safe and effective care they received.

## Innovations in the service

The neonatal team achieved recognition at the Trust's Chairman's Awards for NEWtrition – A multidisciplinary project looking at improving neonatal nutrition in the Neonatal Intensive Care Unit through the use of Total Parenteral Nutrition (TPN) – intravenous nutrition. The impact of the Social Wellbeing and Antenatal Complexities (SWAN) team on vulnerable women and their families in the perinatal period was also recognised.



# Performance Report

## Intellectual Disability Service

The Muckamore Abbey Hospital Public Inquiry has closed and the final report is anticipated by end of 2025.

Since 2022, 60% of patients in Muckamore Abbey Hospital have been successfully resettled to their forever homes. A further 15 patients are yet to be resettled though all have resettlement plans in place.

## NHS Benchmarking for Intellectual Disability Service

In October 2024, the Intellectual Disability Service submitted service-wide metrics to NHS Benchmarking to assess performance, highlight strengths, and identify areas for improvement. During the March 2025 findings webinar, the team showcased quality improvement initiatives focused on inpatient health and wellbeing, as well as upskilling nurses in learning disability care. As the only Trust in Northern Ireland to take part, the submission was a significant achievement, earning national recognition for the team.

## Recognition for West Belfast Adult Learning Disability Team (WBALDT)

The British Association of Social Workers recognised the West Belfast Adult Learning Disability Team as an example of outstanding social work practice. Despite challenges, the team remained committed to supporting service users and strengthening community relationships. Their efforts to grow the team, implement strong governance, and engage in student training led to improved public confidence and increased staff retention, with many students choosing to return as permanent staff.



# PERFORMANCE REPORT

## 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 standards 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.

## Key Challenges

There are a number of key challenges for Health and Social Care services that are impacting on the Trust's ability to achieve the desired performance standards. These challenges include increasing demands on services, along with financial pressures. This means that funding is not available to invest in enhancing the Trust service capacity to address growing demand. In addition, the Trust continues to experience workforce challenges in some key service areas with the level of vacancies impacting on service capacity. The Trust is working with the Department of Health and other Trusts to address service pressures as far as possible within allocated resources.

On 6th June 2024, the Belfast Trust become the second Trust in Northern Ireland to implement encompass. encompass is a Health and Social Care Northern Ireland wide initiative, introducing an electronic care record for every person in Northern Ireland. encompass has replaced many older systems and paper records and will help improve the way we care for our patients and service users. To support staff during the implementation of encompass, the Trust needed to downturn elective activity during our go-live period. Elective activity has continued to increase back to full capacity over the past months.

## Principal Risks

The Trust faced a number of risks during the year that were closely monitored by the Executive and Non-Executive Directors. Each risk has a number of measures in place to mitigate their impact should the risk materialise. The risks include:

- Mandatory Training - Potential risk of harm to users, staff and plant; or legal action, if staff have not completed / updated mandatory training
- Financial Stability - Achievement of statutory breakeven target
- ED Delays - Risk of delay in assessment/ diagnosis / intervention/ treatment in Adult ED leading to potential serious harm to our service users. Risk of delay in receiving NIAS patients into Adult ED leading to other patients within the community waiting longer for a 999-ambulance response

# Performance Report

- Delay in Accessing Services - Potential harm to patients as a result of a delay in accessing services
- Workforce - Risk to delivery of services and patient safety due to significant workforce capacity challenges
- Cyber Incident - Risk to delivery of care, protection of information assets and many related business processes from a potential Cyber security incident
- Domiciliary Care - Significant reduced access to Domiciliary Care
- MAH - Ongoing risk of harm to vulnerable patients in Muckamore Abbey Hospital (MAH) especially in regard to historical incidents
- ACOPS Independent Sector Care Homes - Risk Trust is unaware of quality of care and safety issues to service users living in Care Homes due to non-compliance with delegated statutory requirements (timely completion of annual care reviews) as stipulated in the care management standards
- Adult Safeguarding - Risk to the safety of service users and Trust (corporately) due to a lack of awareness and understanding of obligations in relation to adult safeguarding, as detailed in regional Policy, Procedure and Joint Protocol
- Regional Medical Physics Service - Risk of Loss of Production of radiopharmaceuticals for the region due to a risk of suspension of the licence and the potential for the Radio pharmacy Department Air Handling Unit to fail due to its age and the increased potential for mechanical failure
- encompass - Programme Planning and Implementation across HSC
- Potential Risk of harm to children due to increase demand of casework, significant workforce challenges, high social work caseloads and unallocated cases Risk to CCS ability to deliver on its Delegated Statutory Functions (DSF).

## Performance Management arrangements – Service Delivery Plan

A range of performance measures were set out for Health and Social Care (HSC) Trusts in 2025-26 within Service Delivery Plans which focused on increased activity and productivity. Progress was tracked against these measures with monthly reporting.

For the full year 2024-25, the Trust achieved (100%) or almost achieved (95%) of the planned performance levels in **16** of the monitored service delivery plan areas. The Trust was unable to achieve the planned levels of services in **26** service areas. There are a further 20 reporting areas, 9 of which are reported by SPPG. Reporting of 3 targets were paused due to the impact of industrial action (Children's Services), and 8 targets were not reported on due to ongoing data validation issues related to encompass implementation.

# Performance Report

*Services areas which achieved the delivery plan performance levels include the following:*

## Community Care

The Trust achieved the planned 10% reduction in unmet need Domiciliary Care Hours, reducing from **3,874** hours to **3,359** hours of unmet need.

In Community Dental Services, the planned activity levels for New and Review contacts was achieved, with **102%** delivered during the 2024-25 year (9,202 contacts).

The Allied Health Professional Services for Dietetics and Podiatry both exceeded their planned delivery of new and review appointments volumes, performing at **119%** and **101%** respectively.

## Children's Services

The Trust achieved the target of a 10% reduction in the number of unallocated family support cases by March 2025, with **66** unallocated cases reported at 31st March 2025 (10.6% under the target of 74 cases).

## Mental Health Services

CAMHs services achieved the delivery plan activity target for new contact volumes, ending the year with **111.9%** for new (2,219 contacts).

## Elective Care Services

The Trust delivered the activity target for Inpatient Theatre Procedures at Musgrave Park Hospital, with **3,767** procedures performed, achieving **104%** for the year.

Also at Musgrave Park Hospital, the planned number of Daycase Theatre Procedures was achieved, with **125%** activity (3,347 performed during the year).

Scheduled Theatre time exceeded the target at **105%**.

## Imaging Diagnostics

The planned volumes for CT imaging was met, with a full year performance during 2024-25 at **130%**, 83,458 in total during the year.

The planned activity target for Non-Obstetric Ultrasounds was achieved, with **110%** delivered, (52,419 for the year 2024-25).

## Cardiac Services

The delivery plan activity volumes for the number of Cardiac MRI's undertaken at the Trust has been achieved, with full-year performance of **110%** (1,387 in total).

# Performance Report

Likewise, the planned volumes of Cardiac CT Scans to be delivered, was also achieved with **144%** performance during the 2024-25 year, with a total of 977 scans.

## Stroke Services

The target for the Thrombolysis rate was set at **16%** for the year. The Trust achieved this target, delivering at the rate of **16%** during the 2024-25 year.

*Some services areas were unable to achieve the service delivery plan target levels due to lack of capacity and service pressures. These include the following:*

## Community Care

The target for the Community Dental Service to carry out procedures under General Anaesthetic was not achieved, performance was **82%** of the target (236 during the year).

## Unscheduled Care

The target for the Emergency Department (ED) was to reduce the number of patients who waited in excess of 12 hours in ED by **10%**. The number of patients who waited over 12 hours in ED **increased by 5%** during 2024-25 to 33,633, compared to 31,919 (in year 2023-24). The ED performance is reflective of the current pressures in the service.

The targets for average Length Of Stay for Non Elective patients on the 3 acute sites were not achieved during 2024-25. The target set for Mater was a stay of 9.7 days with an average stay of **10.7** days during the year. The RVH site target was 7.3 days and the average in-year was **8.2** days. RBHSC has a target of 2.9 days and the average here was **4.7** days.

## Elective Care

The Trust was unable to achieve the service delivery plan activity volumes for New Hospital Outpatient appointments seen during the year, with actual performance in this area was **90%** of the target. **158,283** new Hospital Outpatient Appointments were delivered in 2024-25 (for Consultant and Nurse led activity). Expected activity volumes were impacted due to the downturned associated with encompass implementation. Volumes are back to expected levels and March 2025 activity was in excess of the planned monthly target.

For Elective Inpatient Acute Hospital Admissions, Daycases and Scopes the Trust achieved over 96% of the planned volumes during the year. Admissions this year have increased by over 8% on the previous year - 16,858 inpatients were admitted during the year 2023-24 rising to 18,314 in 2024-25. 62,807 Daycases and 10,152 Scopes were treated during 2024-25. Similar to outpatient, expected activity volumes were impacted due to the downturned associated with encompass implementation. Volumes are back to expected levels and March 2025 activity was in excess of the planned monthly target.

# Performance Report

Theatre Operating Times for Elective and Daycases ended the year with **75%** and **64%** respectively against their targets.

## Mental Health Services

**Adult Mental Health Teams** were unable to achieve the target activity volumes for new and review contacts. This was due to increase in complex cases where there is more contact that would be classified as indirect (emails/liaison with other disciplines/crisis work). The service delivered **68%** against the planned service delivery volumes. encompass downturn for Go live also reduced activity for a period. Work is ongoing to ensure that all relevant activity is recorded and reported on through encompass.

The **Psychological Therapy Service** delivered **78%** of their planned volume. The service are validating the data from encompass to ensure in order to ensure all activity is captured and reported on following implementation.

CAMHs services were unable to achieve the planned service volume in relation to review contacts, achieving **89%** during the 2024-25 year.

## Imaging Diagnostics

The number of MRIs performed did not achieve the target set for the service, delivering **85%** of the target, **39,318** carried out during the 2024-25 year.

The Trust did not deliver the target number of ECHOs during the year 2024-25, achieving **81%** and performing a total of **20,474**.

The number of **Cardiac Surgical Cases** did not meet the planned target, with a total of **792** procedures delivered (**92%** of the target of 72 per month).

## Public Health

The targets for MRSA and CDiff of 10 and 110 were not achieved, reporting 16 and 118 incidences for the year 2024-25.

## Cancer Services

Cancer performance figures are set out in the table below:

Specialty Area	2024-25 Cancer Target	Plan	% Performance Full Year
<b>Cancer Services</b>	14 Day Performance - 100% of patients seen <14 days	100%	22%
	31 Day Performance - 98% of patients seen <31 days	98%	82%
	62 Day Performance - 95% of patients seen <62 days	95%	27%

During the course of the 2024-25 year, the Belfast Trust supported other Trusts by receiving their

# Performance Report

longer wait outpatient referrals. This adversely affected our overall performance in relation to the 14 day target.

## Cervical Screening Laboratory Waits

A single-site, regional laboratory for the NI Cervical Screening Programme (NICSP) commenced in Belfast Trust on 03 November 2024. The Trust are required to meet the requirements as laid out in Service Specification: Laboratory Service Provision within the Northern Ireland Screening Programme (PHA, February 2024), notably to provide capacity for up to 122,500 HPV tests and 17,800 Cytology tests per annum, with the objective to meet the target Turnaround Time of 98% reported in 14-days.

However, the service have experienced reduced throughput in the laboratory that have resulted in backlogs, leading to waiting times to receive screening results extending out to 12 weeks. The total samples awaiting reporting as at 24 March 2025 is 7,796.

The laboratory receives an average of 2,300 samples per week, all of which require HPV testing, with around 265 being HPV positive and requiring a Cytology Screen. Due to the constant throughput of requests to the laboratory, the backlog will continue to increase if the issues are not addressed and mitigated.

The following immediate actions have been taken to address the backlog:

- Contingency arrangement with Gateshead; 4,500 samples were sent to Gateshead for HPV testing
- The service are continuing to engage with Estates and suppliers to explore alternative arrangements to commission and install two new PRIME analysers. This is likely to require significant capital works and may take a number of months to deliver, but will ensure higher volumes and improved resilience for the service.
- Amendments have been made to the IT system on 12th March 2025 to allow auto-authorisation of negative results
- Additional activity to be undertaken at the weekend, offering staff overtime, until end May 2025
- Additional reporting PAs to Consultants in Western Trust (from March 2025) and additional WLI Clinics.

The service anticipate that the backlog will be cleared by end September 2025 (assuming estates works, equipment and funding allocation are forthcoming) and in the interim, the average wait will be reduced from 12 weeks to 8 weeks.

# Performance Report

A summary of performance across Service Delivery Plan targets is provided in the table below.

## SDP Targets - Full Year Reported Areas Performance 2024-25

Specialty Area	Service	2024-25 Target	% Performance Full Year
Adult Social Care	Domiciliary Care - All Packages	10% Reduction in unmet hrs	-13%
	Direct Payments - in effect	5% increase on 19-20	2% increase
	Unallocated Cases	10% reduction	-16%
Mental Health	Adult Mental Health	110% of 2019-20 outturn	68%
	Psychological Therapies	100% of 2019-20 outturn	78%
	CAMHs - New Contacts	100% of 2022-23 outturn	112%
	CAMHs - Review Contacts	100% of 2022-23 outturn	89%
Cancer Services	14 Day Performance	100% of patients seen <14 days	22%
	31 Day Performance	98% of patients seen <31 days	82%
	62 Day Performance	95% of patients seen <62 days	27%
Consultant Outpatients	New Appointments - Nurse & Cons	105% of 2019-20 outturn	90%
	Review Appointments - Nurse & Cons	100% of 2019-20 outturn	91%
AHPs	Dietetics	100% of 2022-23 outturn	119%
	Podiatry	100% of 2022-23 outturn	101%
Elective Care	Inpatient Admissions	100% of 2019-20 outturn	90%
	Daycases	105% of 2019-20 outturn	99%
	MPH Inpatient Theatre Procedures	100% of 2019-20 outturn	104%
	MPH Theatre Daycases	100% of 2019-20 outturn	126%
	Scheduled Theatre Minutes	Avg minutes from 18/19,19/20	104.8%
	Elective Theatre OP Times	85% of 2023-24 outturn	75%
	Daycase Theatre OP Times	80% of 2023-24 outturn	64%
	Endoscopy	100% of 2019-20 outturn	88%
Imaging Diagnostics	MRI	100% SBA volume 2023-24	85%
	CT	100% SBA volume 2023-24	130%
	NOUS	100% SBA volume 2023-24	110%
Cardiac Services	Cardiac MRI	100% SBA volume 2023-24	110%
	Cardiac CT	110% of 2019-20 outturn	144%
	ECHO	100% SBA volume 2023-24	81%
	Cath Labs Procedures	110% of 2019-20 outturn	90.4%
	Cardiac Surgical Cases	100% SBA volume 2023-24	92%
Unscheduled Care	ED Performance (12 hours)	10% reduction on 2022-23	22%
	NIAS Handover <15 mins	25%	7.0% (Jan 25)
	NIAS Handover <30 mins	45%	23.7% (Jan 25)
	NIAS Handover <60 mins	85%	51.8% (Jan 25)
	NIAS Handover >2 hours	0%	26.6% (Jan 25)
	Ambulance Turnaround within 30 mins	51%	10.7% (Jan 25)
	Weekend Discharges Complex - Mater	60% of Mon-Fri discharges	25%
Unscheduled Care	Weekend Discharges Complex – RVH	60% of Mon-Fri discharges	36%
	Average N/E LOS - Mater (Adult Wards)	target of 9.7 days	10.69
	Average N/E LOS - RVH (Adult Wards)	target of 7.3 days	8.24
	Average N/E LOS – RBHSC	target of 2.9 days	4.65

# Performance Report

Specialty Service	Service	2024-25 Target	% Performance Full Year
Stroke Services	RVH Thrombolysis Rate	16%	19%
	RVH %Admit <4 hrs	50%	26%
Community Dental	Community Dental Contacts	100% of 2019-20 outturn	102%
	General Anaesthetic Cases	100% of 2019-20 outturn	82%
Public Health	HCAI - Methicillin-resistant staphylococcus aureus (MRSA)	10 episodes during year	16
	HCAI - clostridioides difficile (CDI)	101 during year	118

## Performance Indicators

The Trust also monitors performance against a range of other service's delivery areas and data related to a number of these is set out below:

### GP Out of Hours Service

There were **9,240** Urgent Calls to the GP Out of Hours Service between April 2024 and March 2025, with **83%** being triaged within 20 minutes.

Urgent calls of **9,240** for 2024-25 represent **9%** of the 98,841 total GPOOH calls recorded by the Trust during the year.

### Emergency Department (includes UCC and MIU)

There were **181,413** patients treated at ED between April 2024 to March 2025 compared to 191,658 for 2023-24.

Over the course of the 2024-25 year, out of the total of 181,413 ED attendances, **67,006** or **37%** were seen within 4 hours of arrival.

### ED Triage

By March 2025 there were 143,322 ED patients triaged, of which **75,729 (53%)** were seen by a Consultant within 2 hours.

### Hip Fractures

Overall **53%** of patients requiring hip fracture surgery were treated within 48 hours of admission during the year 2024-25.

### Diagnostic Waiting Times

In March 2025, **39%** of patients waited less than 9 weeks for diagnostic tests and there were just over **22,000** patients waiting in excess of 26 weeks.



# Performance Report

In March 2025, there were **69%** of urgent diagnostic tests reported within 2 days.

The number of patients waiting for a diagnostic test at the end March 2024 was 52,775. At March 2025, this had risen to **53,555**, an increase of just over **1%**.

## Outpatients

At the end of March 2025, **16%** of patients on Trust's OP waiting lists were waiting no longer than 9 weeks for an outpatient appointment. The total number of patients waiting for a first OP Appointment at the end of March 2025 is 155,444. This is an increase of **21%** compared to March 2024.

## In-patients and Day-cases

At the end of March 2025, **28%** of patients on Trust's IPDC waiting lists were waiting no longer than 13 weeks. In total, **19,418** patients were waiting longer than 52 weeks for IPDC treatment at March 2025.

The total number of patients waiting for admissions for an Inpatient or Daycase procedure at the end of March 2025 is **40,983**. This is a decrease of **2%** compared to March 2024.

The Trust admitted around **81,000** elective inpatient and daycases admissions during the 2024-25 year. Additional capacity was commissioned from the Independent Sector to assist with waiting list pressures for cancer and time critical patients.

Some examples of the volumes of treatments we have provided for elective patients on our hospital sites are listed below for the period April 2024 – March 2025:

- 1,265 hip replacements
- 1,176 knee replacements
- Approximately 450 gall bladders removed with keyhole surgery
- Over 11,500 endoscopies for bowel and gastric conditions
- Over 22,000 renal dialysis attendances
- Approximately 300 neurosurgical procedures on the brain
- Approximately 400 tonsillectomies

# Performance Report

Additionally the Trust has treated circa 42,000 unscheduled patients and some examples of treatments are included below:

- Over 300 appendectomies
- Over 1,400 strokes treated
- Over 2,200 chest infections treated
- Over 1,800 injuries to head treated
- Over 1,600 heart attacks treated
- Almost 7,000 COPD and asthma patients treated
- Almost 4,500 births.

## Allied Health Professional Waiting Times

There were **10,667** patients waiting in excess of 13 weeks at the end of March 2025, with the majority in Physiotherapy. This is a decrease of **68%** from March 2024, when over 6,000 were waiting in excess of the 13-week target.

The total number of patients waiting for a 1st appointment with an AHP service at the end of March 2025 is **21,579**. This is an increase of **24%** compared to March 2024.

## Discharges – Mental Health

Cumulatively at March 2025, **413** patients (**85%**) were discharged within 7 days.

## Carers Assessments

During the year 2024–25 a total of **982** carers assessments were offered across varies service groups. This figure is approximate due to on-going validation.

## Complex Discharges

Based on the latest available data, **53%** of medically fit complex discharges were carried out within 48 hours (April 24 to March 25).

There were **1,693** medically fit Complex Discharge patients who waited more than 7 days for discharge during the period April 2024 to March 2025.

## Absence

At March 2025, the cumulative absence for the Trust was **9.33%** (2023-24 : 9.43%). There continues to be strong focus on absence management within the Trust to reduce the overall absence level.

# Performance Report

## Children in Care

At the end of March 2025 there were **76%** of all care leavers aged 18, 19 and 20 in education, training or employment.

## Renal Transplants

The Trust continued to deliver high numbers of renal transplant procedures with **90** transplants carried out to 31 March 2025.

## Quality and Safety

Quality of care and patient safety are the Trust's principal priority. Many 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 2024-25 were 2.8% (2023-24: 2.9%) for the Trust. The Trust also uses 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.

Due to the phased implementation of encompass across the HSC, CHKS who produce the RAMI (Risk Adjusted Mortality Index), have not been able to carry out the statistical analysis to benchmark with NHS peers for 2024-25. It is envisaged that the submissions to allow this analysis will recommence in summer of 2025.

# Performance Report

## Financial Resources

### Size and Scale

The Belfast Trust had an operating expenditure budget of £2.6 billion in 2024-25 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs over 22,000 staff, including temporary staff, and manages an estate worth over £1.66 billion.

### Financial Environment

In the 2024-25 budget set out by the Secretary of State on 25 April 2024, DoH was allocated a budget which represented a 2% reduction compared with 2023-24 expenditure, albeit this was 6% increase on the 2023-24 opening budget, which had been a flat cash budget.

After reflecting the formal 2024-25 Budget allocation, the Belfast Trust's opening deficit was £137m prior to savings. This deficit comprises historical unmet savings targets of £79m, historical unfunded inescapable pressures of £47m, 2023-24 inescapable pressures of £8m and £3m of new inescapable 2024-25 pressures. An additional regional 2024-25 drugs savings target of £5m was also imposed. The Trust committed to delivering £76m of savings and whilst enormously challenging, could be achieved with little to no impact on services.

	£m
Historic recurrent unmet savings	79
Historic unfunded inescapable pressures	47
New inescapable pressures	11
<b>2024-25 Opening Deficit</b>	<b>137</b>

Furthermore, the Belfast Trust, and Health and Social Care sector generally, faced difficult challenges in 2024-25 given the ongoing additional costs associated with the demand and acuity within unscheduled care and care management placements coupled with long waiting times for elective patients. The Trust did receive £14m for service growth but this did not meet in full the costs associated with the significant increase in demographic growth.

Despite this, the Trust did manage to deliver recurrent pharmacy savings of £5m, £4m procurement recurrent savings and £14m reduction of spend in nursing and social work agency following award of new contracts. In addition there was a significant amount of non-recurrent slippage from funding for new services which were not able to be progressed in year and other fortuitous non recurrent measures. The Trust also received £65m non-recurrent additional income from the DoH's Strategic Planning and Performance Group (SPPG). Therefore the ability to break even in 2024-25 has again only been achieved through non-recurrent measures. Managing its finances with such heavy reliance on non-recurrent funding and savings and without the assurance of a fully funded recurrent baseline poses a challenge for the Trust.

# Performance Report

The Trust experienced cost increases during 2024-25 which have been further amplified due to economic and political factors that have come to the fore, including continuing moderate inflation levels, the high cost of living and energy cost prices, and the ongoing global conflicts. There also have been financial pressures within transition and resettlement community placements, domiciliary care, one to one care costs within nursing homes, and children's community services, particularly fostering services and high cost placements for children with needs. Additionally, backfill costs for vacancies and absence in nursing and medical staff have remained high.

There was funding received to pay the for the agreed medical and dental pay award which was a significant uplift for 2023-24 and 2024-25 and the Agenda For Change in year pay award. Funding was also received for over inflationary uplifts to independent sector community provision providers. There were also other small elements of funding for the expansion of services mainly in urgent and emergency care, maintaining and improving an environment that is safe for patients and staff and introduction of Phone First and for our cancer strategy. Funding was given for additional staff to successfully implement the encompass system in year.

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year

The financial position in 2025-26 remains seriously constrained, with an agreed budget which reduces the DoH relative share of the block grant from 53% in 2024-25 to 50% and worsens the needs premium per capita in comparison to NHS England. The budget assumes that the same level of savings are repeatable by Trusts. Taking into account current expenditure trends and expected increases due to demographic growth and inflationary increases in 2025-26, and after assuming a significant level of low and medium impact savings/efficiencies, the Trust deficit is expected to be in the region of £88m based on current assumptions and risks.

Workforce shortages, high absence rates and the associated high agency cost and impact on services continues to be the Trust's main service and financial risk. The Trust developed a strategy to address the nurse vacancy issue with the recruitment of international nurses. The Trust has completely ceased all social work agency and only uses on contract nurse agency, with the exception of nurses to staff Muckamore Abbey Hospital. A new framework will come into place during 2025-26 financial year for other groups of staff (non nursing) and a separate medical framework. The Trust is working to cease off contract agency staff across the board and reduce agency premium costs. International recruitment has commenced for medical and social work staff.

Waiting times is perhaps the second most critical risk for the HSC at present with already unacceptable waiting times for both outpatients, inpatients/day cases and diagnostics which rose significantly during the COVID pandemic and haven't reduced.



# Performance Report

## 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:

- Break even 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. It is important to note, however, that while considerable progress has been made in relation to the Trust's efficiency and productivity programme this year, financial balance would not have been possible without considerable in-year non-recurrent income from SPPG.

## 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 control 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 Interim Chief Executive's assurances in respect of this area are set out in the Governance Statement for 2024-25 (from page 68).

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.

In order to enhance financial governance within the Trust, all senior staff with delegated financial authority are required to complete targeted Healthcare Financial Management Association (HFMA) training. This focussed on the areas of Financial Governance, Budgeting and Procurement and ensured that those with delegated financial authority in our Trust are fully appraised of their financial responsibilities.

## 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

# Performance Report

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 has a whistleblowing policy (Your Right to Raise a Concern) in place and promotes various avenues for reporting suspicions of fraud including the HSC fraud hotline operated by BSO Counter Fraud Services.

The Trust participate in the bi-annual National Fraud Initiative data matching exercise and review matches identified as high risk.

A corporate Fraud Risk assessment has been completed and risk of fraud is included in the Finance Risk Register as a moderate risk to the organisation.

The Trust continued to report all suspected/actual frauds to Trust Audit Committee during the period. A total of 33 new fraud allegations were reported in the period (26 in 2023-24) and the total estimated value of all 47 cases currently being investigated is £359k. Where fraudulent activity has been proven, the Trust will rigorously pursue the recovery of public funds lost through such activity and will seek to take action against the perpetrators where possible.

## Delivering Value Plan (DVP)

The Trust has a financial stability, efficiency and productivity plan, known as the Delivering Value Plan (DVP), in view of the significant anticipated deficit and the Permanent Secretary's focus on productivity and efficiency. The DVP aims to deliver cash releasing savings to meet the Departmental savings targets, and productivity gains aimed at optimising limited resources and creating capacity to help reduce waiting times, within a robust governance framework.

The Trust's cash efficiency programme is focused on pay reductions and the elimination of premium pay rates, cost containment and improved financial governance and control. The productivity programme is largely focused on outpatient and inpatient reform in line with best practice elsewhere and in time encompass data will be crucial on identifying productivity schemes. Work is being developed to improve the Trust's performance across a range of productivity measures such as length of stay, theatre utilisation and discharge. It is recognised that whilst improved productivity will help achieve more activity within existing funding, this work is unlikely to generate any cost savings and in many cases attracts additional marginal cost. The Trust has also implemented PLICs (Patient Level Information & Costing system) and clinicians are working on pilot project areas to improve productivity and efficiency.

More than half of the Trust's savings target in 2024-25 was delivered through non-recurrent slippage/measures. The balance of savings were generated through a significant reduction in backfill, and in particular premium cost backfill.

# Performance Report

The plan will build on workforce plans and controls initiated during 2024-25, focusing on reducing vacancies and sickness absence and managing rosters and backfill more effectively. A particular focus will be placed on reducing and ultimately eliminating off-contract agency spend in all staffing groups to ensure that the agency savings target is achieved on a glide path to bringing staff costs back into budget and with the aim to minimise all agency usage. The Trust believes that significant change at a system level would be required together with significant additional funding to achieve financial balance in the HSC.

There is a need for HSC to develop a more sustainable long term financial plan, recognising that it is highly unlikely that sufficient additional funding will be provided in the next few years to meet current annual expenditure requirements. The Trust has commenced work on developing a financial recovery plan and has outlined a range of options or themes which could deliver future longer term efficiencies.

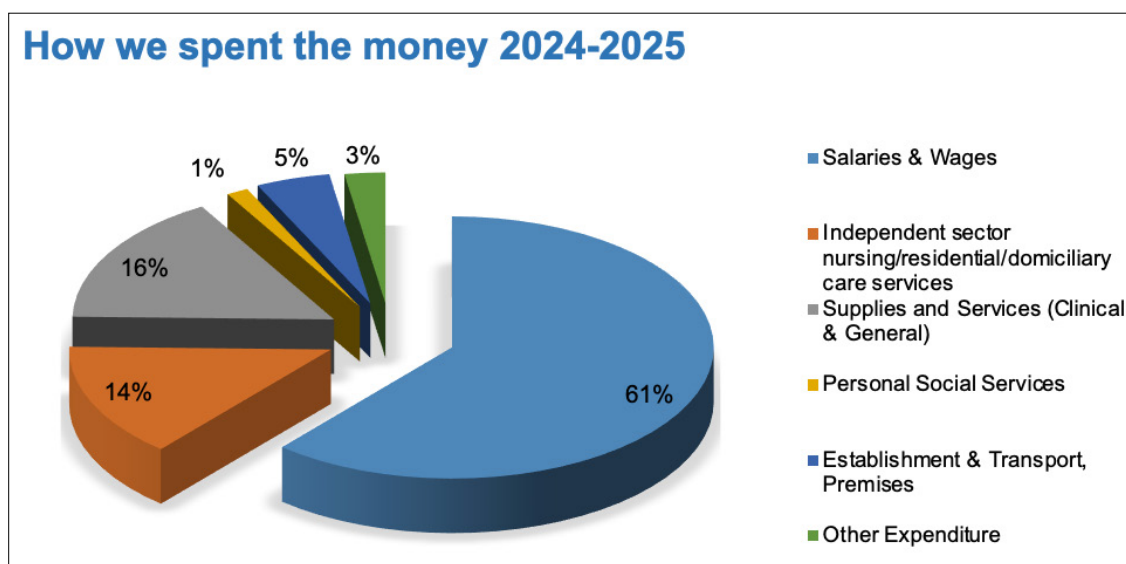
## Income and Expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2024-25.

The majority of funding, over 90%, comes from the Department of Health, through the Strategic Planning and Performance Group (formerly the Health and Social Care Board) and the Public Health Agency. 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 an analysis of the Trust's expenditure in 2024-25.



# Performance Report

The largest cost incurred by the Trust is staff salaries, representing 61% of total expenditure. Within this pay total, the Trust spent £339 million on doctors and dentists, £450 million on nurses and midwives and £142 million on social work/social care and domiciliary/homecare staff.

Significant non-pay costs include £373 million (16% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £324 million (14% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf.

The Trust spent £22.5 million additional funding addressing red flag and urgent patients. £8 million of this was spent increasing in house capacity and £14.5 million was spent with independent sector providers.

## Investing in Staff

The Trust spends around £1.4 billion on staff salaries, employing over 22,000 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 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 closed to new entrants)
- Cycle to Work scheme
- Private Car Lease scheme.

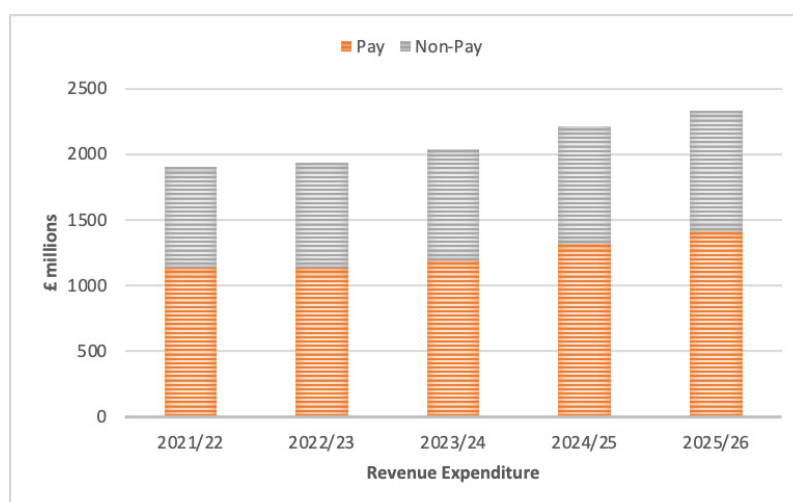
In addition to providing direct financial benefits for staff through reduced taxation, these schemes aim to promote general overarching benefits in terms of enhancing the general health and wellbeing of staff.

The Trust has significant vacancies across a number of staff groups and/or specialties and over the last few years has employed a range of innovative approaches to improve the recruitment and retention of staff, including very successful national and international recruitment programmes.

# Performance Report

## 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 2021-22 to 2025-26.



While, as a public sector body providing health and social care, there are no material uncertainties about the Trust's ability to continue operating as a going concern, there remain significant financial challenges for the year 2025-26. At this stage, pending formal confirmation of the HSC and Belfast's Trust's budget, it seems highly unlikely that the Trust would be able to project financial breakeven for 2025-26 without further funding. Current indications would suggest that the anticipated deficit will not be materially reduced and there is limited service growth and pressures funding. The Trust will work with SPPG and DoH colleagues to develop Trust and system-wide contingency and recovery plans in the event that additional HSC funding is not secured.

## Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.66 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2024-25 the total capital funding allocation to the Trust was £77.6m, including £0.77m relating to the net book value of asset disposals which scores as income to the capital budget. This adjustment resulted in a total expenditure against the Capital Resource Limit of £78.4m. Funding for major capital schemes and ring-fenced allocations accounted for £61m of this, with the Trust's general capital allocation for a range of minor capital projects being the remaining £17m.

# Performance Report

Expenditure on larger schemes included:

Capital Scheme	Expenditure in year £m	Total Approved Value of Project £m
BCH linear accelerators	4.0	3.9
ICT Schemes	5.5	n/a
RGH Maternity Hospital	4.8	97.1
Children's Hospital	20.9	671.0
Backlog Maintenance	7.7	n/a
Imaging Diagnostics	1.7	n/a
IFRS16 – Right to use assets	2.3	n/a

The Trust received a revised business case approval for the New Children's Hospital in January 2025. The contract for the new Children's Hospital has been awarded and main construction commenced on site during March 2025 with a construction period of 5 years, resulting in an overall completion date of March 2030. Building Control have visited the site and confirmed the commencement of the works under the existing Building Control application.

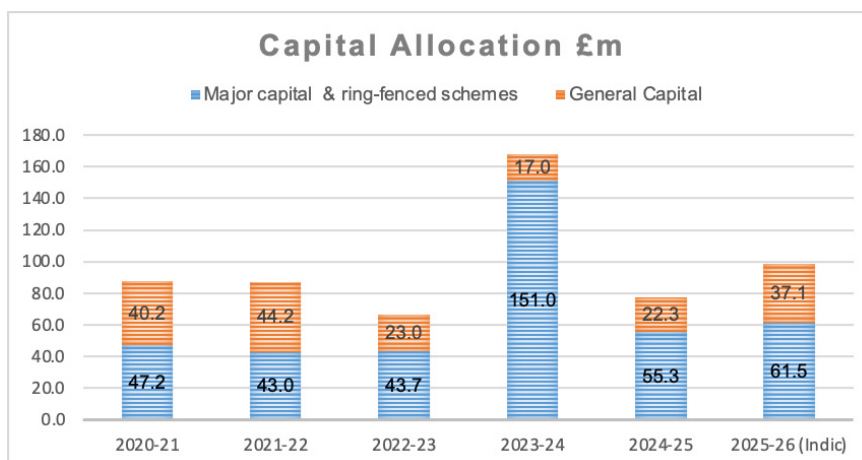
Following handover of the new Maternity Hospital the Trust formally commissioned an independent review of the Maternity Hospital water systems due to the fact that pseudomonas aeruginosa PSA had been detected in a number of outlets. The Trust has since completed the resultant recommended actions from the interim report and continues to flush the water systems within the building in accordance with the established water safety protocol. The Trust will shortly commence further sampling and a further review with the independent water safety expert. Once a decision is taken on the extent of remediation works required to give assurance of patient safety, the Trust will be in a position to confirm the timescale for the opening of the new building.

2024-25 investment in IT projects included the provision of ICT devices and works to support encompass, replacement licences and schemes improving the IT infrastructure and security.

The Trust's capital budget and related expenditure each year on specifically funded schemes fluctuates based on the number, scale and stage of approved schemes. General capital funding is allocated to the Trust each year by DoH. The chart following shows the capital expenditure incurred by the Trust from 2020-21 to 2024-25. Figures for 2025-26 represent the Trust's opening indicative capital allocations from DoH, and may change as the year progresses.



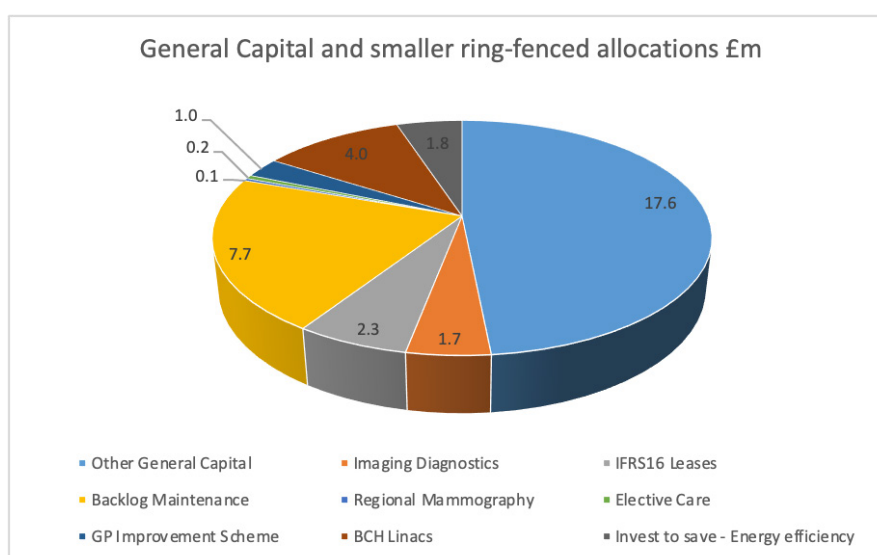
# Performance Report



General capital expenditure in 2024-25 included schemes to replace a range of clinical equipment and schemes to refurbish Trust buildings to improve patient experience.

Ring-fenced allocations included works and equipment for Imaging diagnostics, Regional Mammography, Elective care schemes and the improvement of GP practices in Trust-owned premises.

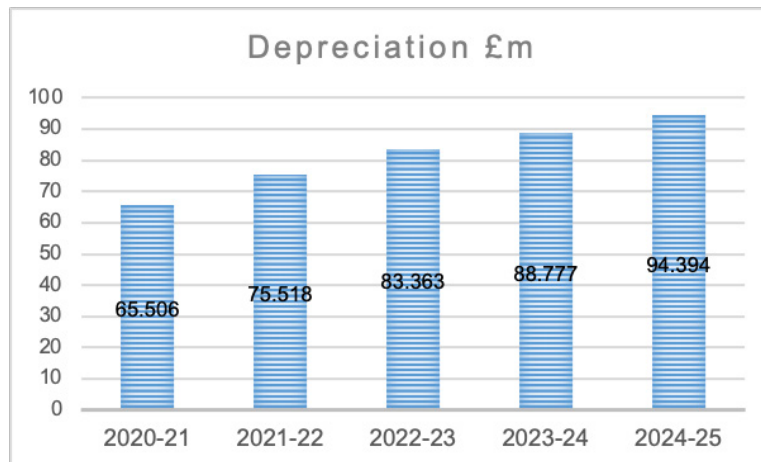
Following the introduction in 2022-23 of International Financial Reporting Standard 16 (IFRS16), the “IFRS16 Leases” category of expenditure in the chart below relates to crystallisation of the requirement to treat elements of new leases as capital.



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. Following the implementation of Review of Financial Process, DoH has introduced budget control limits for depreciation which an Arm’s Length Body

# Performance Report

cannot exceed. The Belfast Trust has remained within the budget control limit it was issued. The depreciation charge reported for the last 5 years is as displayed:



## Estates and Capital Planning Achievements

A variety of projects in support of improving Trust estates and facilitates for the benefit of patient and service user care and safety have completed or are underway in the past year.

### Glenmona Intensive Support Unit (ISU)

Construction of the new Glenmona ISU began in February 2025, replacing an older facility to provide specialist care for children and young people in the Belfast Trust area. Completion is expected in 2026.

### Ballyowen GP Refurbishment

The Ballyowen GP practice refurbishment was completed successfully, delivering a modernised facility at the heart of the community. The project was funded by the Department of Health's Strategic Planning and Performance Group at a cost of just under £2 million.

### Chestnut Grove Refurbishment

Chestnut Grove, the Trust's only statutory residential home offering step-down and rehabilitation care, is undergoing a multi-phase refurbishment. Phase 1, currently underway, includes ensuite accommodation and upgrades to better meet patient needs, developed in consultation with staff and service users.

### Reconfiguration of RVH Emergency Department (ED) – Phase 1a

Phase 1a was successfully completed in 2024 and involved extraordinary commitment and dedication from all involved given that work was carried out during winter pressures in one of the busiest Emergency Departments in Northern Ireland.

# Performance Report

## Estate Risk

The age, condition and nature of the estate continues to pose potential risks that are exacerbated by limited capital investment in major renewal and replacement projects. The estimated investment required to address backlog maintenance is circa £323 million based on a review in March 2024. The Trust has a range of mechanisms to identify risk within the estate and direct limited funding to real priorities ie. risk assessments/ registers, surveys, inspection and testing etc. These risks are escalated as appropriate through the Trust's assurance structure. Collectively this information is used to inform the prioritised Estates strategic investment register against which Estates funding is allocated. The Trust is awaiting confirmation of capital funding for backlog works in 2025-26. The backlog maintenance estimates were provided to LPS who have reviewed this information along with capital expenditure and additional information as to the use / change of use of the Trust's assets as part of the valuation for January 2025 and where appropriate, are reflected in this valuation.

## Acute Mental Health Inpatient Centre (AMHIC) – damage caused by water ingress

The new Acute Mental Health Inpatient Centre (AMHIC) on the Belfast City Hospital site was completed in June 2019. The building was designed to provide inpatient accommodation with ensuite facilities for up to 80 patients, however the building currently has a higher occupation rate. From September 2022 onwards pin-hole leaks became apparent in the copper domestic hot water pipework. All wings and wards have since been affected.

The Trust have recently undertaken exploratory works in two bedrooms within AMHIC to determine the extent of the remediation works required and any other factors contributing to the high levels of moisture and deterioration of the building. The exploratory works undertaken to date have uncovered areas of concern in the design detailing and very high levels of damp in places.

The Trust awaits a report detailing the proposed refurbishment works to rectify the damage caused by water ingress. This report will highlight potential cost and programme issues.

In addition to the report on the remediation works required owing to the water ingress, the Trust is also currently commissioning an independent expert report by a water specialist through Directorate of Legal Services (DLS) to review the water system design, installation and management. This report will provide an expert opinion on the causes of the pinhole leaks and the potential alterations which may be required to give assurance that these issues do not re-occur.

## Research and Development

Research, Development and Innovation are core activities within the Trust, and new treatments, innovations or procedures are often made available for the first time to patients in the Trust through research activities. Staff from all professional groups are involved in research and when they

# Performance Report

come up with new ideas to improve patient outcomes or experience they will often investigate their potential utilising a plethora of research methodologies. 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 relevant legislation.

Belfast Trust hosts the regional Northern Ireland research infrastructure for Health and Social Care, including the Northern Ireland Clinical Research Network (NICRN), the Northern Ireland Clinical Research Facility, a Clinical Trials Unit and the Northern Ireland Cancer Trials Network. These provide support for research conducted in all HSC Trusts. The Trust's research activity represents approximately 45 % of network activity across Northern Ireland. We continue to maintain at the same performance level of research post COVID as we did prior to COVID. This is of relevance as some other activities within the NHS have not achieved full recovery. Activity is currently at a total approaching 500 studies. Unfortunately due to some resource shortages we are further behind than we would like in opening clinical trial sites. This will be mitigated by investing in to the infrastructure and resource across all the research teams. 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 Northern Ireland Cancer Trials Network retained their Experimental Cancer Medicine Centre Status and offered 88 clinical studies to both adults and paediatrics within Northern Ireland.

Patients and clients of the Trust play a key role in the design of research studies, acting as members of research teams and playing a critical role in making sure that the most important issues for patients are addressed through research. The Trust is proud of the work we do with the Ni Consumer Research Forum as our gold standard for ensuring patients and families are central to our research. Staff within the Trust work closely with colleagues in partner organisations, including 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.

We have made significant investments to support research into a large breadth of clinical diseases as outlined by the NICRN research clusters and those identified meeting Trust priorities. New staff have been appointed to provide additional research support in key areas to ensure that we can maximise research across the Trust.

Research papers have been published in the last twelve months in national and international medical and scientific journals by Trust researchers, contributing to the advancement of knowledge and sharing learning across the world. Our research networks collaborate and get recognised as high standing research by continued partnership as part of Friends of the Cancer Centre and also membership of an important haematology network (Trial Acceleration Programme TAP). Over £11M in research funding has been received to support us in providing access to innovative treatments and enabling us to attract and retain staff for whom research is an important element of their work.

# Performance Report

## 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. Approximately £3.88m was expended on charitable activities, in accordance with the Trust's policies and procedures in relation to expenditure from Charitable Funds.

- Procurement of Humidifying Chamber for Karyotype Analysis
- Purchase of Grab Bag for Cardiac Surgery Team
- Furnishing of Resident Doctor Accommodation - Mater Hospital
- Purchase of Automatic ECG Arrhythmia Detection Device
- British Transplant Games 1st-4th August Nottingham 2 staff members 17 transplant athletes
- Bursary for 2 QUB students - 12 month placement in Regional Molecular Diagnostic Service
- Research support to undertake genetic sequencing analysis
- Simulation Equipment update to enhance training in Royal Belfast Hospital for Sick Children.

## The Charities Act (NI 2008)

The Charities Act (NI) 2008 provides a broad legislative framework for charities in Northern Ireland. It also established the Charities Commission Northern Ireland (CCNI). It acts as the Charities regulator for all charities in Northern Ireland and all charities must register with them. Following a restructure of its charitable funds and implementation of new governing arrangements, the Belfast Trust Charitable Funds appointed a project manager in January 2024 to progress the registration process for our charitable funds with the CCNI.

The process had 3 key components:

1. Establishing charitable status – by looking at our charitable purposes, ensuring good structures and governance exists along with the appropriate use of charitable funds.
2. Providing a public benefit statement – ensuring that funds are dissipated in line with the funds objectives and that all expenditures meet the public benefit test.
3. Trustee declarations – ensuring all Trustees are aware of their roles and responsibilities when discharging charitable funds.

The Trust was called forward for registration and submitted its final application to CCNI on 29 October 2024. The application was tabled for consideration by the Commission in March 2025 and the Trust received official confirmation of the successful registration on 10 April 2025.

# Performance Report

As a registered charity the Trust's Charitable Trust Funds details will be available on the CCNI website, making it easier for the public to view key information about the charity, its charitable purposes, contact details, and financial data. As well as meeting its legal obligations, registration will allow the Trust Funds to avail of the benefits of being a registered charity including increased transparency and public trust, potential tax advantages, and the ability to operate within a defined legal framework.

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](mailto:charitabletrustfunds@belfasttrust.hscni.net)

**Charitable  
Trust Funds**





# Performance Report

## 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:

	2024-25 Number	2024-25 Value £'000s	2023-24 Number	2023-24 Value £'000s
Total bills paid	708,860	1,250,040	650,803	1,171,409
Total bills paid within 30 days of receipt of an undisputed invoice	660,609	1,142,880	601,615	1,075,694
% of bills paid within 30 days of receipt of an undisputed invoice	93.2%	91.4%	92.4%	91.8%
Total bills paid within 10 day target	513,521	961,409	485,430	907,805
% of bills paid within 10 day target	72.4%	76.9%	74.6%	77.5%

### The Late Payment of Commercial Debts Regulations 2002

	2024-25 £
Amount of compensation paid for payment(s) being late	80
Amount of interest paid for payment(s) being late	0
<b>Total</b>	<b>80</b>

This is also reflected as a fruitless payment in the Assembly Accountability Disclosure Notes

## Sustainability Report

### Sustainable Action Plan

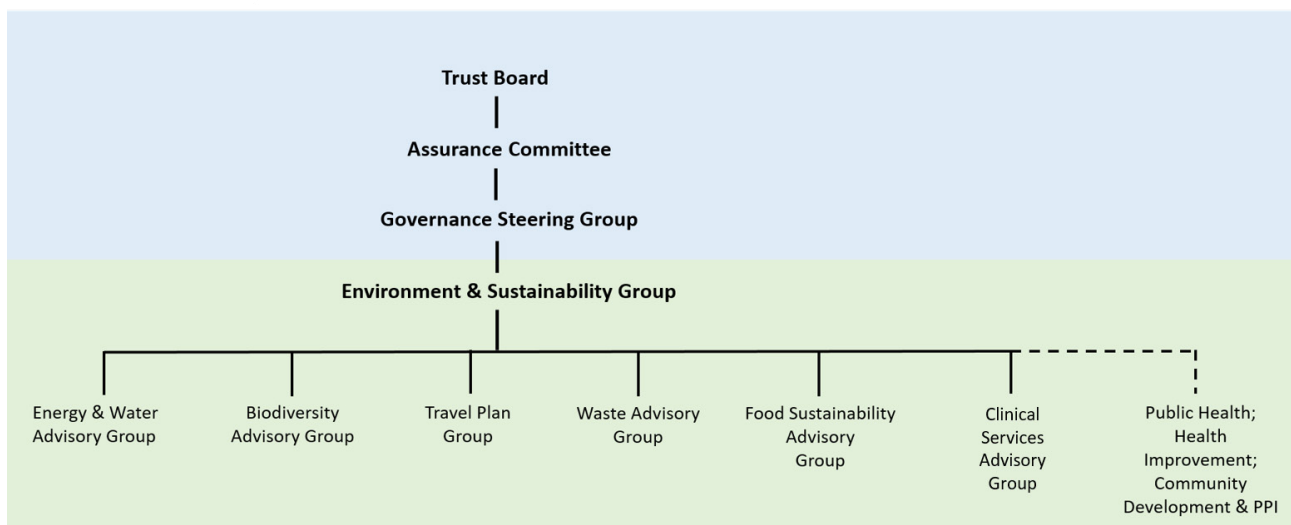
In response to the Climate Change Act (2022), the Department of Health released its Sustainable Action Plan. Current regional direction and funding leaves the Trust in a position that it will not meet its obligations under the Climate Change Act (2022).

The Trust has a well-established Environment and Sustainability Group, which continued to meet during 2024-25. A new clinical sub-group of the Environment & Sustainability Group has been established to additionally look at current clinical practices/procurement and opportunities for reducing wastage.

Updated Trust structure shown below:



### Sustainable Development Governance Structure



In 2024-25 the Trust paid a fee in relation to over emissions under the UK Emissions Trading Scheme for its major sites of the Royal Victoria and Belfast City Hospitals. This is an annual fee, which the Trust pays for emissions over and above an allocated allowance. The Trust are actively working on carbon reduction on both sites yet due to the size and complexity the Trust are unlikely to emit within the allowance without fundamental changes in source technology.

Within 2024-25 the Trust embarked on the decarbonisation of the Acute Mental Health facility at the Belfast City Hospital with the use of a Geothermal Heat pump solution, which is the first of its kind within NI.

In preparation for statutory reporting under the Climate Change Act (2022), the Trust has commenced work to establish its carbon footprint where for the initial calculated year 2023-24, calculated emissions for scope 1&2 were circa 55,000 tCO<sub>2</sub> (figure still to be externally verified).

# Performance Report

## Biodiversity

The Trust continues through its Biodiversity group to improve the Estate alongside key partners such as Conservation Volunteers, RSPB, Keep Northern Ireland Beautiful and Belfast City and Lisburn & Castlereagh Councils. These collaborations have guided Environmental Improvement Schemes across the Trust incorporating native planting, regeneration of underused spaces for clinical use and baseline studies re wildlife alongside biodiversity education to halt loss of biodiversity and encourage sustainable attitudes within future generations.

Examples of Trust biodiversity works are shown below:



Work has also taken place this year to regenerate underused spaces for use by clinical teams to deliver care within outside green spaces such as Carlisle HWBC.

## Travel Planning and Car parking

The Belfast Trust has a Trust wide Travel Plan (2021-2026). The Trust's Travel Plan, along with the Trust's strategy in relation to carpark management, underpins the direction of travel planning initiatives to try to reduce the dependency of staff, patients and visitors on single occupancy car journeys to Trust sites.

An unexpected consideration for the Belfast Trust is the recent Hospital Charges Bill that gained Royal Assent in May 2022. All Trusts in NI had 2 years from this date to implement free parking. Due to a delay to implement a regional carpark management system, to effectively manage the requirements of the legislation, a proposal was brought to the Executive in March 2024 to bring

# Performance Report

forward a Bill to postpone the operational date of the Hospital Parking Charges Act until May 2026. The Belfast Trust is in the process of changing the car parking infrastructure to support the management of this Bill, namely the roll out of a permit system to assign parking to those staff in greatest need and to manage visitor and patients parking through barrier control, automatic number plate recognition technology (ANPR) and parking charge notices (PCN's).

The Belfast Trust's Travel Plan continues to support and identify a number of sustainable travel initiatives to encourage travel modal shift to ease traffic congestion and parking pressures on some of the acute Trust sites:

- Continue to roll out the staff parking permit system to control demand for parking and ensure those staff in greatest need secure access and those staff who can travel to work using sustainable travel options are supported to do so. It is anticipated that the RVH permit system will reopen in April 2025 with revised criteria to ensure staff with assessed business need and limited sustainable option secure the limited permits
- The roll out of the new regional parking enforcement contract to support the Hospital Parking Charges Act coming into effect in May 2026 – MPH site is the first site to change to the new contract in January 2025 with the RVH, BCH and MIH sites rolling out in the coming months
- The Belfast Trust is a member of The Leading the Way (Belfast) Steering Group and this has been established by The Public Health Agency. This is to bring together those organisations that have the expertise and interest in promoting walking and cycling as a means of increasing physical activity, reducing obesity and promoting physical and mental health and wellbeing in their workplaces
- Sustrans can support employees of the Belfast Trust to choose active travel for everyday journeys. Sustrans can provide the following to Trust staff:
  - Try an e-bike
  - Borrow A Bike Scheme (min 2-week loan of a Sustrans bike; e-bike, folding, step through)
  - Route planning & travel advice
  - National Cycling Level 2
  - Led Bike Rides
  - Dr Bike Sessions
  - Bike fix basics
  - Lock swaps – old for new
  - Women into Cycling Programme

# Performance Report

- The Belfast Trust's PCSS Logistics Team promote and actively encourages staff to participate in Sustrans Annual Active Travel Challenge, Liftshare Week & Cycle2work Day
- Promotion of Travel Plan with regular Active/Sustainable Travel Roadshows, supported by our partners Translink and Sustrans
- To aid promotion we have merchandise available with Travel Plan logo
- Mobilityways supported the Trust's 2024 annual travel survey. There were 2967 staff responses and this was a positive indicator of the interest in Belfast Trust staff wanting to share travel information. The survey results will aid the Trust to address barriers to staff adopting more sustainable travel options for their commute or business travel.
- There is growing demand in staff cycling to work through the Cycle to Work Scheme, demand for secure cycle storage and shower and change facilities. Two new shower and changing facilities with over 200 lockers on the RVH site Dynes and Medical Illustrations are now available to staff. We now have wayfinding maps - to show locations of all cycle shelters
- Providing 'driving forward and road safety' training through Cycling UK to improve cycle safety
- The Belfast Trust is the first Trust in Northern Ireland to be accredited the gold award as a Cycle Friendly Employer by Cycling UK
- There is a dedicated Travelling to Work hub page giving the travel plan a prominent platform with easier accessibility
- All Trust staff can avail of a bespoke Personal Travel Plan
- Travel Champions have been identified and trained to support staff travel choices
- The Trust has a dedicated Travel Plan Co-ordinator for 3 days per week who promotes and encourages travel plan initiatives
- The provision of a train and bus saver scheme
- The Trust also provide free transport for staff via the Blacks Road Park N Ride to the RVH site from 7:00am to 6:30pm (M-F)
- PCSS Logistics have introduced Travel Departure Boards for the BCH and RVH Foyers so staff, patients and visitors have access to live bus/train timetables.

## Green Fleet Project

The Transport department in conjunction with Estates services has developed a 30-point electric charging station in the Belfast City Hospital Transport Hub. A further 12 point electric charging station is now operational located at Broadway car park Royal Victoria Hospital. In 2024-25 The Trust is also planning to create electric charging hubs in Musgrave Park Hospital, as well as

# Performance Report

Knockbracken Health Care Park. This will provide the necessary charging infrastructure to allow the department to meet its objective of a zero emissions fleet by 2030.

To coincide with the development of the electric charging stations the transport department are launching a pilot scheme where 5 electric cars will be available for use by Trust staff. This should encourage staff to use public transport or other sustainable means to get to work making use of the electric cars for any cross-site travel or other travel necessary to complete their work.

The Trust's vehicle replacement strategy plan, which came into effect in September 2022, is well underway and the Trust is on target in achieving its net zero target. Over 20% of the fleets' diesel vehicles were replaced in 2022-23 by carbon free electric vans. It has also procured a further eight fully electric buses that have gone into service from January 2024.

The table below shows the Trust's progress towards an Electric fleet of Vehicles

Vehicles	Total Number	Diesel	Electric	Unleaded	Hybrid	Electric purchased 24-25	Hybrid purchased 24-25	% of Fleet electric
Passenger	83	70	13	0	0	13	0	15.66%
Vans	180	119	61	0	0	8	0	33.88%
Cars	47	27	10	2	8	0	7	38.29%
Other	19	19	0	0	0	0	0	0%
<b>Total</b>	<b>329</b>	<b>235</b>	<b>84</b>	<b>2</b>	<b>8</b>	<b>21</b>	<b>7</b>	<b>27.96%</b>

The Capital investment commitment shown to date and for the future seven years leading us to 2030 is critical for this project to be successful.



# Performance Report

## Capital Cost requirements per annum for Electric Fleet replacement by 2030

Electric Fleet Costs	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Van Replacement Cost	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	6,000,000
Bus Replacement Cost	0	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	14,700,000
<b>Total Capital Required</b>	<b>750,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>20,700,000</b>

Transport Services are currently scoping a Trust wide project with the main objectives of reducing our client passenger transport mileage using data analysis and working in conjunction with other Trust services to amalgamate journeys and make more efficient use of our fleet.

As part of the environmental sustainability initiative to help reduce carbon omissions Transport services have introduced a pilot scheme which started in August 2024 making 4 Renault Zoe electric vehicles available for business use only by all staff who have completed a Trust Driver Assessment Each Zoe has a range of approximately 100 miles and are charged in designated parking bays located at Transport department at Belfast city Hospital.

The Transport will gather feedback on the use of the Renault Zoe electric fleet and if successful could be expanded to other Trust sites this is in line with our sustainability policy to help reduce the number of cars on sites across the Trust and also reducing carbon omissions by uses electric vehicles.

## 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 compost; and 99% of all household waste and dry mixed recycling waste was recycled or recovered by our waste contractor, after collection.

## Key Objectives/Measures and Progress Update

1. To ensure that the Trust maintains substantive compliance with the Waste Assurance Standards.
  - Substantive Compliance achieved at March 2024 and recently September 2024

# Performance Report

2. To generate the absolute minimum amount of every type of waste
  3. To maintain the absolute minimum of waste diverted to landfill
- The volume of waste produced and percentage diverted for the 12 months up to September 2023 to August 2024 was:

Waste Type	2023	2024	2023	2024
	Tonnes		% Diverted	
Domestic	3859.318	4116.108	99.56%	99.43%
Clinical	2100.98	2065.50	100%	99.86
Special	327.681	317.431		
Food	312.583	309.409	100%	100%
Confidential			100%	100%

4. Increase the percentage of sharps boxes and burn bins made from recycled plastics rather than virgin plastics from zero to 20%. The intent of the New CAG for this product is to get all items to be made from 100% recycled plastics if possible.
  - The introduction of recycled sharps boxes and burn bins has been concluded. This will stop virgin plastics being used in the production of all sharps and burn bins
5. Increase the volume of furniture and equipment shared through WARPIT (furniture item recycling) by 20%
6. To introduce a formal arrangement for waste monitoring to ensure appropriate waste segregation and disposal practices.
  - Formal auditing has commenced. Ad hoc auditing by portering managers on the main Trust sites is still being maintained
7. To improve awareness among staff of their responsibilities in the correct handling, storage and disposal of waste and in waste minimisation.
  - A waste section in Loop has been created for easy access to waste information for staff, which will promote the actions that each member of staff can make to reduce waste.

In conjunction with the catering team all plastic disposable items have been removed from the Trust catering restaurants. Catering was also represented in the Contract Adjudication Group (CAG) to renew the existing waste contract with effect from August 2024. This new contract commenced October 2024.

# Performance Report

The Regional Waste management are in the progress of developing a Regional Waste Strategy in partnership with the Department of Health (DoH) due to the lack of support for the Northern Ireland Environment Agency (NIEA) and Department of Agriculture, Environment and Rural Affairs (DAERA).

This should be completed and presented to the DoH and PHA in the coming months.

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.

## Warp It KPI's currently sit at;

CO2 (KG) Saved	15,602
Waste Avoided (KG)	5,438
Cars Off The Road	5
Trees Equivalent	20
Total Savings	£40,956

On behalf of the Belfast Health and Social Care Trust, I approve the Performance Report encompassing the following sections:

- Performance Overview
- Performance Analysis



Maureen Edwards  
Interim Chief Executive

20 June 2025

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 Chair, seven Non-Executive Directors (NEDs), five Executive Directors and thirteen other Directors. The Department of Health appoints non-executive directors, with the approval of the Minister for Health.

### Non-Executive Directors

- Mr Ciaran Mulgrew, Chair
- Mr Gordon Smyth (until 31 October 2024)
- Professor Carmel Hughes
- Professor Catherine Ross
- Miss Patricia Gordon
- Mr John Conaghan

# Accountability Report

- Mr Joe McVey
- Mr David Small
- Mrs Ellen Finlay (from 1 December 2024).

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

The Non Executive Directors chair a number of oversight committees including the Audit, Assurance, Remuneration and Charitable Funds Advisory committees.

Leadership of these committees focuses on continuous improvement and strong governance and accountability throughout the Trust. Particular attention continues to be given to the information which is provided to Board members in order to ensure Non-Executive Directors are in receipt of all relevant information that enables them to make informed decisions on what are very complex issues that may have implications for the population served by Belfast Trust.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Committee is comprised of four Non-Executive Directors with Internal Audit, External Audit and Trust senior management in attendance. Mr David Small chairs the Audit Committee, taking over from Mr Gordon Smyth in October 2024. 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. 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 is a strategic committee with responsibility to Trust Board for providing an oversight of governance, risk management and assurance. The Committee is comprised of Non-Executive Directors, Directors and the Trust Chief Executive and is chaired by Mr Joe McVey. This Committee met four times during the year. 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 strategic risks and significant gaps in controls/assurance. Six Steering Groups report to the Assurance committee, and they oversee the implementation of robust assurance processes across all aspects of Trust business.

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 Chair, Mr Ciaran Mulgrew and includes two other Non-Executive Directors, Miss Patricia Gordon and Mr John Conaghan.



# Accountability Report

The Charitable Funds Advisory Committee oversees the management and governance of funds in line with the Trust's Standing Financial Instructions. In 2024-25 the Committee was chaired by Professor Carmel Hughes.

Each Committee Chair presents a report to Trust Board to provide feedback on the work of their respective Committee and escalate issues of concern. Non-Executive Directors contributions to the Trust include and are not limited to:

- Monthly Board meetings
- Attendance at committee meetings
- Listening and Learning Visits
- Corporate Parenting
- Participation in the recruitment of Directors and Consultants.

## 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 (until 31 October 2024)
- Mrs Maureen Edwards, Interim Chief Executive (from 7 September 2024)
- Mrs Maureen Edwards, Director of Finance (until 6 September 2024)
- Mrs Claire Corry, Interim Director of Finance (from 7 September 2024 until 31 January 2025)
- Mrs Fiona Cotter, Interim Director of Finance (from 1 February 2025)
- Miss Brenda Creaney, Director of Nursing and User Experience and Allied Health Professionals (until 30 June 2024)
- Mrs Olga O'Neill, Interim Director of Nursing and User Experience and Allied Health Professionals (from 15 July 2024)
- Dr Chris Hagan, Medical Director (from 2 November 2024)
- Dr George Gardiner, Interim Medical Director (until 8 April 2024)
- Dr John Maxwell, Interim Medical Director (from 8 April 2024 until 31 October 2024)
- Miss Tracy Reid, Interim Director of Social Work.

# Accountability Report

## Directors

- Ms Bernie Owens, Deputy Chief Executive (until 31 December 2024)
- Mrs Gillian Somerville, Director of Human Resources and Organisational Development
- Dr Brian Armstrong, Director of Unscheduled Care Services
- Mrs Janet Johnson, Director ACCTSS and Surgery (until 13 December 2024)
- Ms Paula Cahalan, Director for Child Health & NISTAR, Maternity, Dental, Gynae and Sexual Health
- Mrs Heather Jackson, Interim Director for Trauma Orthopaedic & Rehabilitation/ Maternity, Dental, Gynae, Sexual Health & SHWH (until 30 June 2024)
- Mrs Marion Mulholland, Director for Trauma, Orthopaedics, Rehab Services and Outpatients, Imaging and Medical Physics (from 1 July 2024)
- Mr Alastair Campbell, Director of Performance, Planning and Informatics
- Ms Kerrylee Weatherall, Interim Director of Children's Community Services
- Dr Peter Sloan, Interim Director of Mental Health, Intellectual Disability & Psychological Services
- Mrs Moira Kearney, Interim Director of Cancer & Specialist Services
- Mr Colin McMullan Interim Director of Adult Community Older People Services & Allied Health Professionals
- Mrs Tara Clinton, Interim Director Anaesthetics, Critical Care, Theatres, Sterile Services and Surgery (from 14 December 2024)
- Mrs Patricia Ferguson, Interim Director encompass Operational Readiness (until 27 February 2025)
- Mr David Porter, Director of Strategic Development (from 4 November 2024).

A declaration of Board Members' interests has been completed and is available on the Trust's website [www.belfasttrust.hscni.net](http://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.

# Accountability Report

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. The notional cost of the audit for the year ending 31 March 2025 which pertained solely to the audit of the accounts is £86,400 made up as follows, public funds £79,500 and Charitable Trust Funds £6,900.

## Information Governance

Information governance (IG) is the framework for handling information in a secure and confidential manner that allows the Trust to manage patient, personal and sensitive information legally, securely, efficiently and effectively in order to deliver the best possible healthcare and services. IG applies to, and impacts on, everyone working for, or on behalf of, the Trust. Additionally, everyone working in the Trust has a legal duty to keep information about others secure and confidential.

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the UK Data Protection Act 2018. During this year the Trust reported 28 data breaches to the Information Commissioners Office (ICO), 36% were within the 72 hour legal requirement. The Trust also responded to seven complaints from the ICO, relating to such areas as exceeding the timeframe for responses to subject access requests and for non-disclosure of data.

The sharing of information with third parties or other organisations is closely monitored and, in compliance with the requirements of UK GDPR Article 30, the Trust has a number of data access agreements, data sharing agreements and MOUs in place to protect the use of personal data. These provide assurance as to what is being shared, how data is being used, the legal basis and protocols in place to share this data. In compliance with UK GDPR Article 25 and 35 DPIA's are also completed for any new high risk processing of personal data to assess and mitigate any IG risks.

## Complaints Management

In the service user-centred environment of the Belfast Trust, patients, clients, relatives and carers are encouraged to share their views about the treatment and services that they receive.

We recognise the critical importance of having an effective process for investigating comments, concerns, and complaints to establish the facts, identify areas for improvement, and gain 'resolution' for the complainant about any aspect of care or treatment provided or commissioned by the Belfast Trust in hospital or community settings.

We believe that all concerns and complaints should be received positively, investigated promptly and thoroughly, and responded to sympathetically; and we work hard to ensure that timely and effective action is taken to prevent recurrence when services provided have fallen below acceptable standards.

Trust staff endeavour to ensure that where concerns or criticisms are raised by users of our services these are dealt with in an effective way. In particular, we aim to make sure that:

- The process of making a complaint is easy for patients
- Service users' issues are investigated in a fair, thorough and timely manner
- Appropriate actions are taken to address any investigation findings in a way that fully resolves the matter for the complainant
- Any potential for improvements to service delivery identified through complaints investigations are highlighted and shared.

The Service User Experience Feedback Group – made up of senior staff from across the Trust – meets regularly throughout each year 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; on ensuring that the ways in which we deal with complaints are working effectively; on reviewing data to identify any trends or changes in the reasons behind complaints; and on considering any complaints and Ombudsman cases highlighting significant concerns.

The complaints department continues to provide support, advice and resources for staff on responding effectively 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 complaints department also continues to engage with complainants on an ongoing basis, keeping them informed as the Trust's consideration of their concerns progresses, and responding to any queries they may have throughout the complaints process.

**1,895** formal consented complaints were received by the Trust during the financial year 2024-25, with Communication and Information, and Quality of Treatment and Care being the subjects most frequently complained about.

# Accountability Report

**18,590** formally reported compliments were received by the Trust in this same period with Quality of Treatment and Care, and Staff Attitude / Behaviour being the subjects most frequently complimented.

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](mailto:complaints@belfasttrust.hscni.net)

## Statement of Accounting Officer's Responsibilities

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health has directed the 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 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
- 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 Mrs Maureen Edwards 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.



# Accountability Report

## 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 Interim 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 Strategic Planning and Performance Group (SPPG) to deliver health and social services to agreed targets and specifications. The Trust has established engagement processes with the SPPG (which includes the Public Health Agency (PHA) for appropriate areas
- With Integrated Care System partners including members representing the two co terminus councils, Primary Care, Pharmacy, Voluntary and Community Sector, Service users and carers and PHA and SPPG colleagues
- 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. A Partnership Agreement is in place which outlines the Trust's relationship with the DoH.

### Compliance with Corporate Governance Best Practice

The Board of the Belfast Trust applies the principles of good practice in corporate governance and continues to further strengthen its governance arrangements. The Board of Belfast 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 Board completed a Board Effectiveness Review (independently overseen and facilitated) which was considered by the Board at its February 2025 meeting. A range of indicators were considered including objectives, performance management, relationships and values, governance, risk management and the operation of the Boardroom. 90% of respondents considered the Trust Board to be cohesive and combining being supportive of the Executive Leadership Team with providing appropriate challenge.

# Accountability Report

The Trust has not completed a self-assessment for 2024-25, in the context of a significant change in membership during that period. The Chairman has agreed with DoH Sponsor Branch that a self-assessment for 2024-25 should be completed. The Trust Board agreed at its 3 April 2025 meeting, the approach to be taken to this.

The self-assessment will cover a number of areas including Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement.

The Chief Executive through leadership creates the vision for the Board and the Trust to modernise and improve services. The Trust Board provides active leadership within a framework of prudent and effective controls, which enable risks to be assessed and managed. It sets the Trust's strategic aims and ensures the necessary financial and human resources are in place for the Trust to meet its objectives and review the performance of management in meeting objectives. The Trust Assurance and Accountability Structure that is in operation has three lines of assurance which provide Trust Board with assurance, strategic leadership and is a vehicle for escalating risks. The Board assurance framework risk document continued to be developed and implemented in 2024-25 to improve oversight and challenge of key risks with the aim of improving risk management across the organisation. It is expected that it will be subject to significant review during 2025-26 including being informed by recommendations from the DoH.

## Compliance with Section 75 equality and good relations duties

Belfast Trust has developed its Equality Scheme and consulted on it. It is based on the model scheme, as designed by the Equality Commission. The scheme outlines how the Trust will fulfil its obligations in its dual statutory duties to promote equality of opportunity amongst the nine protected groups (age, disability, caring responsibilities, marital status, men and women generally, sexual orientation, race, religion and political opinion) and to promote good relations amongst people of different racial group, religious belief or political opinion. These duties apply to service provision, employment and procurement. Every policy and proposal is subject to an equality screening and when the outcome of this is deemed major or significant, the Trust is committed to undertaking a full 12 week consultation on the proposal and an associated equality impact assessment. The Trust not only complies with the legislative provision but promotes good practice in terms of accessibility, and has been pioneering in its promotion of good relations. The Trust produces quarterly reports on its screening activity and publishes these on its website and the Trust is required by law to produce an annual progress report for the Equality Commission of Northern Ireland (ECNI). This progress report provides detail on how the Trust complies with its legislative duties and is tabled at the Executive Team and Trust Board, before it is submitted to the ECNI.

# Accountability Report

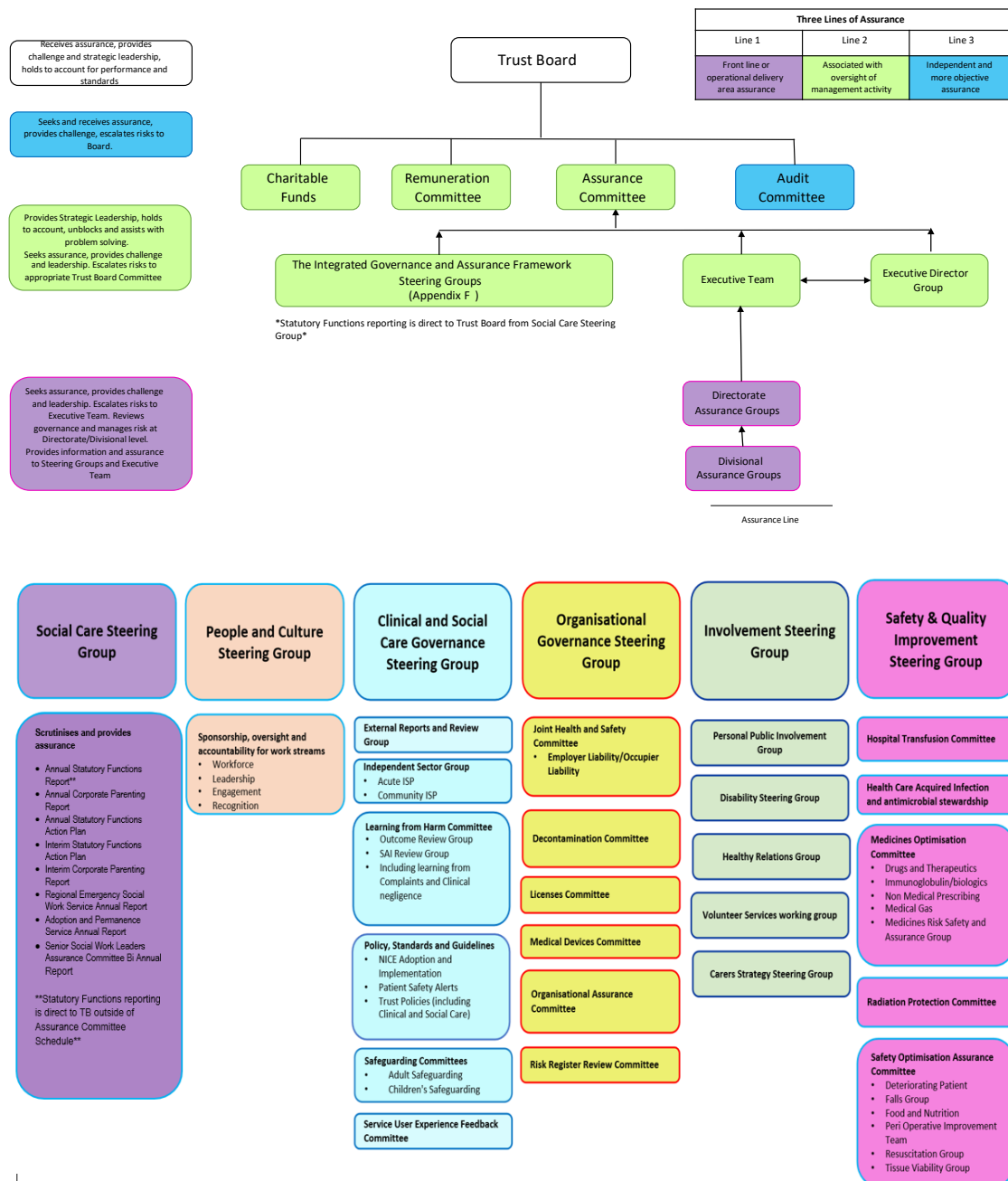
## Governance Framework

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 Charitable Trust Fund Advisory Committee
- A Social Care Steering Group
- A People and Culture Steering Group
- A Clinical and Social Care Steering Group
- An Organisational Governance Steering Group
- An Involvement Steering Group
- A Safety and Quality Improvement Steering Group.

# Accountability Report

## Trust Assurance & Accountability Organisational Overview



The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. The Trust Board has received updates during the year from Board Committee chairs. The Trust held 5 public Trust Board meetings which include a confidential section and a further 8 confidential meetings during 2024-25. Standing agenda items at Trust Board included reports from the Chief Executive, performance and financial performance reports, while the Board has also developed an annual work plan.

# Accountability Report

Trust Board attendance records for public Board meetings for 2024-25 were as follows:

<b>Non-Executive Directors</b>	<b>Number of Possible Meetings</b>	<b>Number of Meetings Attended</b>	<b>Overall Percentage attended</b>
Ciaran Mulgrew	5	5	100%
Gordon Smyth	1	0	0%
Carmel Hughes	5	2	40%
Patricia Gordon	5	5	100%
Catherine Ross	5	5	100%
John Conaghan	5	3	60%
Joe McVey	5	5	100%
David Small	5	5	100%
Ellen Finlay	2	2	100%
<b>Executive Directors (Voting)*</b>	<b>Number of Possible Meetings</b>	<b>Number of Meetings Attended</b>	<b>Overall Percentage attended</b>
Cathy Jack	1	0	0%
Brenda Creaney	1	1	100%
Olga O'Neill	4	3	75%
Maureen Edwards	5	5	100%
Claire Corry	3	2	67%
Fiona Cotter	1	1	100%
Chris Hagan	3	2	67%
John Maxwell	2	2	100%
Tracy Reid	5	3	60%

\* Voting members at various points of the year reflected by number of possible meetings.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Committee is comprised of four Non-Executive Directors. 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 82% attendance. The Audit Committee completes the National Audit Office Audit Committee Effectiveness Tool on an annual basis to assess its effectiveness. The results indicate that the Committee is meeting standards however a number of actions have been proposed. 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.

# Accountability Report

The Assurance Committee met on four occasions during the year. The committee is chaired by a nominated Non-Executive Director with membership of three Non-Executive Directors. Directors and the Trust Chief Executive are in attendance. There was 100% attendance during this reporting period. 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 strategic risks and significant gaps in controls/assurance. It has six steering groups which oversee the implementation of robust assurance process across all aspects of Trust business.

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 and contractual terms 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, Audit, Remuneration, and Charitable Funds Advisory Committees met in accordance with their Terms of Reference throughout the year.

## 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.

Work is underway to develop a new Corporate Plan for 2025 onwards. Engagement has begun and the Trust will involve key stakeholders in the development of the Trust's new Corporate Plan.

The Corporate Plan and the Trust Service Delivery Plan set out measures and targets to progressively support delivery of the corporate priorities. The Trust reports through financial plans and service delivery plans submitted to the Strategic Planning and Performance Group of the DoH in 2024-25.

However, in March 2025, the Service Delivery Plan will be stood down and instead the Trust will be reporting and monitoring in line with the DoH Strategic Outcomes Framework (SOF) measures and associated Systems Oversight Measures (SOMs). As a result of the new Health and Social Care Support and Intervention Framework, the Trust will also respond to escalations identified by SPPG and PHA in regard to specific service issues (which range in severity from Level 1 to Level 5) and will determine the level of support and intervention required.



# Accountability Report

In keeping with the transformation of Health and Social Care Services in NI, a new Integrated Care System model (ICS) is being introduced. The Belfast Trust Area Integrated Shadow Board (AIPB), co-chaired by the Trust's Chief Executive and a local GP, was established during 2024-25 with an induction meeting on 10 March 2025 and the first meeting on 28 March 2025.

The ICS model has been designed to improve partnership and collaboration between sectors and organisations so they can ultimately improve the health and wellbeing of the populations they serve by delivering services in a more joined up way. The ICS model links to the NI Executive Outcome Delivery Plan objective to improve the health and wellbeing of the people of Northern Ireland and enable the population to live long and healthy lives.

Trust organisational priorities are cascaded to directorate, division and service areas, where more detailed targets and actions are set in order to support or help meet the Trust's overall aims and objectives.

Divisional management plans support the delivery of the priorities within the context of the overall regional direction and are reflected in local team objectives. The accountability process is designed to enable team ownership of the Trust's priorities.

The priorities and associated annual targets (regional and local) are cascaded throughout the Trust by:

- Divisional annual management plans
- Service/team annual plans
- Individual objectives.

This process forms an integral part of the Trust's Performance Management and Assurance Framework.

To ensure we provide the right care at the right time and in the right place, we measure and report on our achievements and progress against a number of key metrics within a performance management framework for quality and service improvement. Reporting of KPIs through the Trust's quality management system (QMS) is under the six key dimensions below:

- Safety
- Experience
- Effectiveness
- Efficiency
- Timeliness
- Equity.

# Accountability Report

The Belfast Trust is committed to embedding effective organisational performance management arrangements under the QMS 6 key quality parameters set out above. This ensures clear and robust accountability and assurance arrangements to deliver better outcomes for patients and clients.

## 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 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 Integrated Governance and Assurance Framework and a Risk Management Strategy and has established an Assurance Committee. This Committee reports directly to the Trust Board. The Integrated Governance and 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 updated and agreed in February 2024. Risk management is at the core of the Trust's performance and assurance arrangements and the Assurance Committee, reporting directly to Trust Board 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.

Public strategy, public expectations, legal obligations and the business of delivering healthcare all impact on risk appetite. Over time, these can change and conversely risk appetite will change, depending on the circumstances at a given point in time. Risk appetite provides a framework which enables the Trust to make informed management decisions. The Belfast Trust will identify

# Accountability Report

acceptable risks through a systematic and objective assessment process, incorporating risk appetite. 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.

To support this, following review, the Risk Management Strategy now includes the following risk appetite principles:

- a. Appetite for risks relating to objectives or priorities associated with patient safety and employee health and safety is very low, with controls required to reduce the risks so far as is reasonably practicable
- b. Appetite for risks relating to objectives or priorities associated with regulatory compliance, fraud, and information governance is also low, requiring appropriate risk controls
- c. Appetite for risks to objectives or priorities associated with non-critical functions and services is higher, whilst taking into account any potential impact on any strategic/business objectives.

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 authoritative guidance, clinical supervision and reflective practice, performance management, continuing professional development, management of adverse events and complaints, multi-professional 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 and appropriate job planning. 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.

The Trust utilises risk registers as a means of documenting the risk profile and treatment plans for controlling and minimising risk of all forms including clinical, operational and financial. There are a number of different risk registers within the Trust, to include:

# Accountability Report

- Divisional Risk Registers
- Directorate Risk Registers
- Corporate Risk Register
- Board Assurance Framework Risk Document (BAF).

The Board Assurance Framework Risk Document (BAF Risk Document) provides Trust Board oversight for the effective and focused management of the strategic risks that arise in meeting Trust priorities. It is a high level summary of risk to the delivery of key priorities, focusing on existing controls, assurances and confirming internal and external arrangements. As at 31 March 2025, there are 13 risks on the Board Assurance Framework Risk Document, of which 5 are graded as extreme, 6 are graded as high and 2 are graded as medium.

## Information Risk

Information governance (IG) is the framework for handling information in a secure and confidential manner that allows the Trust to manage patient, personal and sensitive information legally, securely, efficiently and effectively in order to deliver the best possible healthcare and services. IG applies to, and impacts on, everyone working for, or on behalf of, the Trust. Additionally, everyone working in the Trust has a legal duty to keep information about others secure and confidential.

Information risk management is an essential element of broader information assurance and is an integral part of good management practice. The intent is to embed information risk management in a very practical way into Belfast Trust's business processes and functions so it becomes part of the culture of the Trust.

An information governance framework is in operation 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. Over 30 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 its subgroups ensure involvement throughout the organisation in terms of the management of information risk, monitoring of data handling and development of good practice. This Board takes responsibility for developing a culture of good practice that values, protects and uses information appropriately. Information governance is part of the Organisational Governance Steering Group which in turn reports to the Trust Assurance Committee. As part of this, an annual IG report is presented, highlighting assurance via key performance indicators and action plans in areas of concern. Appropriate policies, procedures and management accountability provide a robust governance framework for information management.

# Accountability Report

The Trust continues to implement measures to comply with the UK General Data Protection Regulation (UK GDPR) and the UK Data Protection Act 2018. During this year the Trust reported 28 data breaches to the Information Commissioners Office (ICO), which is an increase of 65% on last year. 36% were within the 72 hour legal requirement. Of the 28 data breaches, 19 were in respect of breach of confidentiality ie. inappropriate release of personal data, six were due to unauthorised access, two due to loss of data such as information lost outside of the Trust and one incident which was reported but fell outside the definition of a data breach. The Trust also responded to eight complaints from the ICO, relating to such areas as exceeding the timeframe for responses to subject access requests and for non-disclosure of data.

Flexible approaches are used to provide mandatory data protection training and nearly 6,000 staff completed this within the year. Quarterly IG bulleting and all users emails ensure staff have a better understanding of information risks and this has helped to develop knowledge, leading to changes in attitude by staff to information governance practices.

In 2024-25, 10,250 subject access requests for records were received by the Trust, which was on par with the previous year. With the introduction of encompass the Trust is using two systems Infreemation and encompass and so figures are worked out separately for each system. Compliance rates for those historic requests on Infreemation sits at 56.43%. However compliance rates with encompass are much higher at 77.44%.

The sharing of information with third parties or other organisations is closely monitored and, in compliance with the requirements of UK GDPR Article 30, the Trust has a number of data access agreements, data sharing agreements and MOUs in place to protect the use of personal data. These provide assurance as to what is being shared, how data is being used, the legal basis and protocols in place to share this data. In compliance with UK GDPR Article 25 and 35 DPIAs are also completed for any new high risk processing of personal data to assess and mitigate any IG risks.

The Trust is committed to standardising practices, normalising best data handling processes as well as testing and improving the management of information. This helps staff to achieve greater understanding of their responsibilities in how to manage the information they use. This is particularly important with the rollout of the new system in the encompass programme. However, with regular monitoring of all aspects of information governance, the Trust will be able to demonstrate compliance with the relevant legislation. This will enable the Trust to provide assurances when requested either by the Department of Health or the regulator, the Information Commissioner's Office. In addition Trusts are represented along with the ICO at the Information Governance Advisory Council (IGAC). The council raises workstreams that require an IG view and aim to either provide a solution or escalate to SIRO/Project Board level.

The Trust is committed to ensuring appropriate cybersecurity is in place and has a dedicated cyber team based within Digital Services. There is a formal and comprehensive programme of work ongoing including cyber awareness training for all Trust staff. In addition, the Trust has senior

# Accountability Report

representation on the regional Cybersecurity Programme Board and is actively engaged in regional programmes of work to support improvements in cybersecurity. Cyber events and incidents are managed using a formal process and post incident reviews ensure learning is applied appropriately to improve the overall security position.

## 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 has a whistleblowing policy (Your Right to Raise a Concern) in place and promotes various avenues for reporting suspicions of fraud including the HSC fraud hotline operated by BSO Counter Fraud Services.

The Trust continued to report all suspected/actual frauds to Trust Audit Committee during the period. A total of 33 new fraud allegations were reported in the period and the total estimated value of all 47 cases currently being investigated is £359k.

## 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 and this work is guided by the regional PPI standards. The Trust also continues to work on the implementation of the DoH co-production guide and the Belfast Trust Involvement Strategy, which sets out the Trust's vision, commitment and integrated approach to patient and client experience, PPI and co-production which has been extended to cover the period up to end 2025.

The Trust continues to work on creating opportunities for PPI and co-production with service users and carers, with a particular focus on developing involvement in strategic work streams, including new models of care for older people, looked after children and outpatient modernisation and areas of work in unscheduled care. Alongside this we continue to grow the Trust Involvement Network to provide platforms to engage with service users and carers.

PPI is included in the Trust Assurance Framework committee structure and reports via the Involvement Steering Group. The Trust Corporate Plan seeks to embed the importance of PPI and it is subsequently included in directorate and divisional management plans and Quality Management System reports.



# Accountability Report

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. The service user and carer membership of the virtual involvement network has been renewed and all members are offered to attend SCOPE training as an introduction and induction to get involved. Belfast Trust and also regional involvement opportunities are regularly promoted with this network. An involvement newsletter is produced bi-annually, alongside newsletters to showcase involvement via the Learning Disability and Reader Panel newsletters which are circulated widely. With the Trust's ongoing commitment to quality improvement, there is a continued commitment to ensuring that PPI is core to this work and this year PPI has been embedded into Safety Quality Belfast training and clinics.

In addition, there are 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 for staff continues to be delivered primarily online with 312 people accessing training up to end March 2025. The numbers of staff accessing the Introduction to PPI e-learning session continues to be low; however, the Public Health Agency will update this regional training package and there will be an increased focus to promote widely. encompass has impacted on staff accessing this training.

The Trust continues to participate in the Regional PPI Forum hosted by the Public Health Agency and related subgroups including training and monitoring and assurance. The Trust has now implemented a rolling programme of PPI monitoring which takes place on a six-monthly basis. Up to end March 2025, six rounds of PPI monitoring will have taken place. An 'Involvement in your Directorate' report and accompanying checklist has been shared with all Directors which provides an overview of involvement activity.

## Assurance

The Integrated Governance and 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. It 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 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. Assurance Committee regularly challenges or seeks verification of the quality of evidence coming to it.

# Accountability Report

The Integrated Governance and Assurance Framework was reviewed and approved by the Assurance Committee of the Trust Board in July 2022. Further review of the framework has been delayed due to changes within Trust Board, the embedding of encompass and consultation with Trust Board. The Trust is also awaiting new guidance on Integrated Governance and Assurance from the DoH, and in particular, guidance on the Independent Neurology Inquiry recommendation regarding the introduction of a new Safety and Quality Committee, which it understands has the same standing as Audit Committee. It is anticipated the Framework will be updated to reflect all new guidance during 2025. The current Integrated Governance and Assurance Framework remains fit for purpose.

The 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 Trust has a Quality Management System (QMS) which has continued to operate within Directorates during 2024-25, providing assurance in relation to a range of metrics related to service areas.

Given the demands of the implementation of encompass, a decision was taken by Executive Team to stand down QMS presentations to the Executive Director group. The implementation of the new system subsequently raised significant data quality, validation and reporting issues and, as a result, Executive level reporting has remained on hold while these are addressed. The PPI team meets regularly with operational directorates to monitor performance and any other issues rising from the encompass implementation. QMS reporting is also still carried out at directorate level as part of the Trust's overarching performance management framework and Trust wide performance metrics are shared with Trust Board on a regular basis.

A revised approach to the review of directorate QMS reports by the Trust's executive board members is currently being considered.

During 2024-25, the approach to the work of the Assurance Committee has been reviewed, with agendas continuing to include a rolling rota of presentations from Directorates with the focus on the identification of key risks and assurance.

The Assurance Committee agenda and schedule of annual reports takes account of the sub committees structure. Sub committees are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. These committees provide assurances through the six steering groups. At each Assurance Committee meeting, through the relevant Director, the committee receives assurance reports from all six of the steering groups.

In addition, an Amalgamated Risk and Governance Report is provided, on behalf of the Medical Director, which includes key governance information such as information on incidents and serious

# Accountability Report

adverse incidents and a litigation report encompassing clinical negligence and employers and occupiers liability claims. It also receives an annual health and safety report.

Assurance Committee also receives updates on summary reports of Regulation and Quality Improvement Authority (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 has increased its meeting frequency from quarterly to bi-monthly, to scrutinise the evaluation of all risks identified as corporate, 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. The Committee agenda has been updated to seek assurance from members that arrangements to monitor directorate risk registers and ensure appropriate monitoring and escalation arrangements in keeping with the Strategy and Integrated Governance and Assurance Framework. Risks identified operationally are used to populate directorate risk registers, which are updated on an on-going basis and can feed into Belfast Trust's Board Assurance Framework (BAF).

## Sources of Independent Assurance

The Trust obtains independent assurance from the following main sources:

- Internal Audit – through a programme of annual audits based on an analysis of risk and Head of Internal Audit's annual report including an overall opinion on the system of internal controls (see further details in next section)
- Chair of Audit Committee's annual report to Trust Board. This report summarises the work of Audit Committee and provides assurance to Trust Board on the adequacy and effectiveness of internal control systems and that all regulatory and statutory financial obligations are met
- Northern Ireland Audit Office; NIAO provides assurance to the Assembly as the statutory external auditor to the Trust, a by-product of which is the report to those charged with governance (RTTCWG) which provides the Trust with detailed findings from their audit. Cognisance is also taken of any pertinent NIAO VFM reports. The RTTCWG for 2023-24, issued in October 2024, made five priority 2 and two priority 3 audit recommendations
- Regulation and Quality Improvement Authority (RQIA) through regular inspections and subsequent reports. The Trust Assurance Committee receives updates on summary reports of RQIA unannounced hygiene inspections, RQIA thematic reviews and RQIA inspections of regulated providers – any significant issues reported by RQIA have been included in the internal governance divergences section of this report

# Accountability Report

- Medicines and Healthcare products Regulatory Agency (MHRA) through regular inspections and reports (see further details below)
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges in relation to appraisal, revalidation and training. Any significant issues reported by these bodies have been included in the internal governance divergences section of this report.

All Belfast Trust laboratories (BTL) are accredited by United Kingdom Accreditation Service (UKAS). All sites are visited by UKAS annually to ensure compliance with the accredited standard. BTL are fully accredited throughout eight disciplines across three hospital sites to ISO 15189:2022 and the Public Health Laboratory is accredited to ISO 17025:2017. The mortuary/post mortem service is HTA compliant, and stem cell bank is HTA compliant and JACIE accredited for the haematology transplant service. The Trust is also currently working towards European Federation for Immunogenetics (EFI) accreditation within the histocompatibility and immunogenetics service.

The Trust's Regional Fertility Centre's Human Fertilisation and Embryology Authority (HFEA) licence was successfully renewed with effect from 1 April 2022 – 31 March 2026 after the last inspection on 19 September 2023.

A UKAS inspection of the diagnostic regional andrology service to the ISO 15189 standards took place in May 2024 and all associated corrective and preventative actions for re-certification were completed and submitted. An ISO 9001 re-certification inspection was undertaken in November 2024 and was very positive with just two minor "opportunities for improvement" identified.

The MHRA Radiopharmacy inspection in August 2023 identified a number of ongoing deficiencies with the Trust's Radiopharmacy service and facility. The Radiopharmacy site has been under MHRA IAG referral since previous inspections in 2019 and 2021 and has been submitting bimonthly updates to IAG. Quarterly review meetings of IAG and Trust senior management were established in October 2023. Funding for a new Radiopharmacy building has been approved by the Department; however, with estimated completion of this building originally having been indicated for 2026, the Trust had prioritised the implementation of an interim solution involving the construction of a modular cleanroom suite. The modular cleanroom has now been installed and commissioned, and GMP qualification is ongoing. It is planned that the modular cleanroom will be operational by Autumn 2025. MHRA have been advised of slippage from the previously indicated operational date of summer 2024. Consultants from the consortium of ex-MHRA inspectors continue to provide expert support and advice and the service has also engaged the support of external PQS (pharmacy quality system) staff to assist with the workload of the service. The service has been facilitated, and will continue to facilitate, managed service shut downs as required to allow the team to take the necessary steps to improve compliance and complete the implementation of the modular cleanroom facility. The new Radiopharmacy building project will be progressed after the modular cleanroom facility is operational.

# Accountability Report

The Trust continues to work to ensure ongoing compliance with Human Tissue Authority (HTA) legislative and regulatory requirements across human application, post mortem and organ donation and transplantation sectors. In addition to ongoing submission of activity and compliance data across all sectors, site inspections were undertaken by the HTA during February 2025 of the Quality and Safety of Organs intended for Transplant licence, and in March 2025 of the Cardiac Surgery and Ophthalmology import licences. Final HTA reports are awaited from these inspections but no significant findings are anticipated. Licensing requirements continue to be kept under active review and expanded licensing arrangements implemented as required to address the impact of EU Exit on the import of human tissue to the Trust and associated HTA regulatory standards, with most recently a new import licence granted in September 2024 for Ophthalmology on the MIH site.

The Trust continues to work to ensure compliance across relevant services with the requirements of the updated Annex 1 to GMP (technical guidance on the principles and guidelines of good manufacturing practice for medicinal products to assist national authorities in the application of relevant EU legislation) which took effect in August 2023. A gap analysis has been completed and appropriate actions are being undertaken including the compiling of a Contamination Control Strategy and associated risk assessments.

The British Standards Institute (BSI) is the UK's national standards body and certification from BSI demonstrates the Trust as an organization is committed to meeting high standards. BSI is a recognised UK Approved Body for medical devices, in this role, BSI are designated by MHRA to assess whether manufacturers and medical devices meet requirements in line with statutory obligations. BSI audits are performed to the BS EN ISO 13485: 2016 standard (Medical devices — Quality Management Systems — Requirements for regulatory purposes). The central decontamination units (CDU) and Endoscopy decontamination units (EDU) in Belfast City Hospital (BCH), Musgrave park Hospital (MPH) and the Royal Victoria Hospital (RVH) have been successful in achieving ongoing accreditation through BSI audit to BS EN ISO 13485: 2016 standard for 2024-25 financial year, audits are completed on an annual basis.

In addition to BSI audit, the EDU department in BCH has been audited and accredited by the Institute of Healthcare Engineering & Estate Management (IHEEM). The department was awarded full 'green' status by the DoH Authorised Engineers (for Decontamination). IHEEM is designed to assess the suitability of the decontamination facilities in readiness for the further assessments on clinical competency by the Joint Advisory Group and will determine if they are fit for purpose and meet the requirements of the NHS.

There are areas of non-compliance within centralised decontamination with regards to critical infrastructure equipment.

1. The air handling unit (AHU), which functions to condition and circulate air as part of a heating, ventilation and air-conditioning system within CDU RVH is now > 19 years in service. The AHU is non-compliant with BS EN ISO 14644 standard and Health Building Note 13 (Sterile Services Department); the non-compliance is that the AHU is unable to meet the requirements

# Accountability Report

of 20 air changes an hour. This system is critical to the ongoing provision of the class 8 clean room, which is where all surgical instruments are packed and wrapped following the high level disinfection process and prior to sterilisation. AHU is at risk of failure and has been logged on the ACCTSS risk register.

2. The reverse osmosis (RO) plant, also situated at RVH CDU, is over 19 years in service. The RO plant generates RO water required for the disinfection stage of the washer disinfectors and provides water used to generate clean steam for the sterilisers during sterilisation of surgical instruments. The use of RO water for these processes is a requirement of DoH standard HTM 01-01 Part C steam sterilisation and Part D washer disinfectors. The RO is at risk of failure and has been logged on the ACCTSS risk register.

The service has an enhanced planned preventative maintenance overseen by the estates team to maintain RVH AHU and RO performance due to the aged nature of the equipment.

Capital was approved for financial year 2024-25 by the Belfast Trust Executive Team to facilitate the planned replacement of the RVH CDU RO plant. Further development of business cases are being progressed to facilitate RO loop work and replacement of the AHU in 2026-27, this work will require shutdown of RVH CDU site. Capital funding in 2024-25 facilitated the replacement of and increased the quantity of porous load sterilisers (PLS) at MPH CDU, the completion of this project in February 2024 provides a more robust internal Trust business continuity plan for future decontamination work in 2026-27 at the RVH CDU site. The MPH PLSs have been validated and commissioned by the DoH AE(D) and MPH is fully operational.

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 arrangements in place to ensure the timely and effective dissemination and implementation of agreed National Institute for Health and Clinical Excellence (NICE) guidance where reasonably practical. The regional backlog of assurance of dissemination/ implementation for NICE guidance which SPPG disseminated in March 2024 continues to be addressed. A phased approach was agreed regionally to respond to this backlog of assurance as follows:

Phase 1 – Assurance outstanding from 2022-23 was submitted at the end of September 2024 and  
Phase 2 – Assurance outstanding from 2023-24 was submitted in early April 2025.

The Trust Policy & External Guidance (PEG) Assurance Committee (which reports to the Clinical & Social Care Governance Steering Group on the Trust Assurance Framework) provides assurance that 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 SPPG as required. The PEG Assurance Committee also receives quarterly external guidance progress reports from the Trust Standards & Guidelines (S&G) department based in the Risk and Governance service. The S&G department have also developed a Trust Quality Management



# Accountability Report

System (QMS) dataset with reference to NICE guidelines compliance.

The S&G department provides the PEG assurance committee with a report of the number of policies which are over their required review date. Up to the end of December 2024 frequency of PEG meetings was increased to monthly with alternating agendas of review of new policies, interventional procedures etc. and assurance on progress with the review of overdue policies with directorates/divisions. This had a modest overall improvement in the number of out of date policies, however the impact of the roll-out of encompass meant that this approach was not as productive as had been hoped. From February 2025 the S&G have changed to a bi-monthly schedule of individual assurance meetings with Directorate representatives to review overdue policies and outstanding external guidance implementation. On alternate months PEG meetings are planned with standard agendas of review of new policies, interventional procedures etc.

Central nursing supported by the S&G Department are involved in regional standards, policies and guideline (SPG) assurance and change impact groups with specific terms of reference for impact of policies and guidelines on encompass workstreams (and vice versa). This continues to be an ongoing risk regionally and PEG is monitoring prioritisation of review and appropriate update of critical policies impacted by encompass workflows in addition to the development of new policies with specific reference to encompass. Belfast Trust undertook responsibility for chairing this group from June 2024 until October 2024, when the Chairmanship moved to the Northern Health & Social Care Trust in line with their encompass go live.

# Accountability Report

## 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.

In 2024-25, Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
<b>CORPORATE RISK BASED AUDITS</b>	
Patient Flow Processes from Mental Health Patient Services to Continuity of Care in the Community	Satisfactory: Continuity of Care Processes Limited: Management of Discharge of patients from Mental Health Inpatient Wards
Management of Medical Locums processes (specifically within Unscheduled Care) Substantive follow up of 22/23 Unacceptable assurance Report	Limited
Children's Safeguarding Substantive Follow Up of 23/24 Limited assurance audit	Limited
Business Continuity Planning Substantive Follow Up of 23/24 Limited assurance audit	Limited
BHSCT's Governance over encompass go/no-go live decisions	Satisfactory
Information Governance	Satisfactory
IT Audit – Supply Chain Security	Satisfactory
<b>GOVERNANCE AUDITS</b>	
Risk Management	Satisfactory
Quality Management System within the Trauma & Orthopaedics and Mental Health & CAMHS directorates	Satisfactory
Management of Complaints	Satisfactory
Management of Licences and UKAS Accreditations	Satisfactory
Occupational Health	Satisfactory
Infection Prevention & Control	Limited
<b>FINANCE AUDITS</b>	
Payments to Staff (within the Adult Community, Older Peoples Services & AHPs Directorate as well as general payroll controls Trust-wide)	Satisfactory
Non-Pay Expenditure (within the ACCTSS and Surgery Directorate and retained Finance)	Satisfactory

# Accountability Report

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Management of Client Monies in Independent Sector Homes	Satisfactory: Management of Client Monies at all 8 homes visited Limited: Trust Monitoring Arrangements of Residents/ Service Users Finances
Cash Management in Social Services Facilities	Satisfactory
Management of Contracts with Voluntary Sector Organisations (including sure start schemes)	Satisfactory
Estates Procurement and Contract Management	Satisfactory
Governance & Management of Nursing Agency Workers including Management of Shifts	Limited
Year End Stocktakes	Satisfactory

In their annual report, the Internal Auditor provided overall satisfactory assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Satisfactory assurance has been provided in the majority of the audits conducted in 2024-25, including in core areas such as Risk Management, Payments to Staff, Complaints Management and Information Governance.

The Head of Internal Audit highlighted that Limited assurance was provided in a number of areas including Infection Prevention & Control and Governance & Management of Nursing Agency Workers and particularly highlighted the 3 previous Limited/Unacceptable audit areas – Children Safeguarding, Business Continuity Planning and Management of Medical Locums processes - that were substantively followed up and remain Limited assurance in 2024-25. The Head of Internal Audit advised the Trust to sustain regular Management attention on the implementation of outstanding audit recommendations, particularly the significant audit recommendations.

Limited assurance has been provided for five audits and split limited/satisfactory assurance in two audits:

- Management of Medical Locum Staff - Internal Audit provided Limited Assurance specifically within Unscheduled Care in 2024-25. While some action has been taken to address the recommendations made in the unacceptable assurance audit report in 2022-23, further work is needed to enhance governance and controls over the Management of Medical Locums. Implementation of 3 (50%) of the 6 recommendations made in 2022-23 remains work in progress – this includes two Priority 1 recommendations that remain partially implemented
- Children's Safeguarding Audit Report – an improved Limited assurance was provided on the basis that although there has been an improvement in the recording of 4 weekly child protection visits, there are gaps in the monitoring of compliance of statutory functions. Compliance with

# Accountability Report

statutory visits, case conferences and core groups cannot be monitored by the Trust. There is first line assurance provided through social work supervisions and the case conference processes but due to action short of strike being introduced in April 2024, there are gaps in the second and third-line (SPPG) assurance processes for child protection. Management are unable to monitor if all statutory functions in relation to child protection have taken place and reporting to SPPG has not occurred. Reduction in staff capacity has impacted on delays with absence/vacancy in the family support service averaging between 40% and 50%

- Business Continuity Audit Report – Internal Audit reported an improved Limited assurance position in 2024-25. Further work is needed to address 4 of the 5 significant findings in the 2023-24 audit report. 7 (54%) of the 13 outstanding recommendations in the 2023-24 audit report have been fully implemented, the remaining 6 (46%) are partially implemented. Governance and engagement from the service areas continues to require strengthening across the Trust. The main committee with responsibility for emergency planning has suffered from poor attendance from service areas. However, Internal Audit acknowledged that business continuity plans are now in place across 215 service areas compared to 168 in 2023-24 and considerable progress has been made in the development and testing of these plans
- Infection Prevention & Control - limited assurance was provided as workforce gaps in the IPC Team including Microbiology/ Infection Control Doctors have impacted on IPC work and development, currently the team perceive their work to be solely reactive. The Trust do not have a dedicated Infection Control Doctor. Reported compliance with requirement to complete mandatory IPC training is very low at 21%, although the reliability of this figure is an issue. The Trust is also failing to meet the DoH/SPPG targets in relation to C. Diff and MRSA reduction
- Management of Shifts at Wards & Governance & Management of Agency Workers 2024-25 -. Limited assurance was provided on the basis that tiered agency rates (based on experience) charged on invoices are not checked for accuracy by the Trust. The accuracy of the e roster forms a key control in the agency process, 38% of the sampled shifts were found not to be finalised at a ward level as confirmation that the agency shift was worked as planned. These shifts are instead finalised by the Nurse Bank team, without assurance that the agency shifts were worked. The finalisation of shifts one roster is used by BSO Accounts Payable as a check on the accuracy of the agency invoice but this is not reliable
- Management of Client Monies in Independent Sector Homes – Satisfactory assurance in relation to all 8 of the independent sector facilities visited. Limited assurance was provided in relation to the Trusts monitoring arrangements for residents' finances by key workers as this does not consistently occur as required by circular HSC (F) 15-2016 Safeguarding of Service Users' Finances within Residential and Nursing Homes and Supported Living Settings. A similar finding was reported in 2023-24, however there was a higher percentage of annual care reviews not completed in 2024-25 (34% in 2023-24 compared to 46% in 2024-25)

# Accountability Report

- Patient Flow Processes from Mental Health Patient Services to Continuity of Care in the Community – satisfactory assurance in regard to continuity of care processes within the community. Limited assurance in respect of management of discharge of patients from mental health inpatient wards. There are significant delays in the discharge of patients and expected dates of discharge are not being agreed as required. There are no statistics, monitoring reports or KPIs on the timeliness of the discharge of patients.

Recommendations to address these control weaknesses have been or are being implemented. Audit Committee has 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 81% of agreed actions were fully implemented and a further 19% were partially implemented.

## BSO Shared Service Audits

A number of audits (summarised below) have been conducted in BSO Financial/Recruitment Shared Services, as part of the BSO Internal Audit Plan. The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports are presented to BSO Governance & Audit Committee. Given that the Belfast Trust is a customer of BSO Shared Services, the final reports have been shared with the Belfast Trust Management and a summary of the reports are presented to the Belfast Trust Audit Committee.

Shared Service Audit	Assurance
Payroll Shared Service	Satisfactory
Accounts Payable Shared Service	Satisfactory
Business Services Team	Satisfactory
Recruitment Shared Service	Satisfactory

## 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 directors 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.

# Accountability Report

## Internal Governance Divergences

### Progress on Prior Year Governance Issues - on going

#### Serious Adverse Incident (SAI) Reviews Outstanding

The Trust continues to have the challenge of a high number of outstanding SAI reviews. As per current regional guidelines a Level 1 SAI review is expected to take 8 weeks from reporting, a Level 2, 12 weeks from reporting, while a Level 3, due to both the complexity and additional independence required, has a timeline that would be agreed with SPPG.

At the end of the previous financial year the number outstanding was 182. At March 2025 this has reduced to 153. Although the number of SAI reviews outstanding has improved this is not at the rate we had hoped.

SPPG continues to engage with the Trust on a bi-monthly basis as part of their performance arrangements. This includes providing regular updates on the number of SAI reports outstanding - the information held by SPPG is shared with the relevant divisional teams and updates sought on progress. SPPG set HSC Trusts specific additional targets over the last year which saw some improvement but not to the extent SPPG had hoped.

The Trust has taken the following steps to try and address this challenge:

- Weekly updates on the progress of outstanding SAI reviews in the relevant Divisions is provided to the Executive team and some additional resources have been secured to try and assist the relevant Directorates bring these outstanding SAI reviews to completion
- Additional meetings have been organised with the majority of the senior leadership teams across the different divisions. At these meetings (facilitated by either the Co-Director for Risk & Governance or Deputy Medical Director) the number of SAI reviews outstanding along with outstanding SAI action plans have been discussed to try and identify any additional assistance required or potential solutions. This remains under close scrutiny
- Trust Serious Adverse Incident Group (SAIG) continues to seek to identify important learning as early as possible and where appropriate prior to a SAI review concluding. This supports learning being appropriately escalated and assurance provided. A corporate risk in relation to the delay in completing an appropriate review, identifying learning, sharing and acting is logged on Datix and continues to be regularly updated and presented at this group
- A weekly governance call supports early identification of important governance information including new SAIs and immediate learning. This is well established. A summary from this call is completed and shared with the Executive Team for their consideration.

From December 2024 there has been a HSC Support and Intervention Bilateral meeting set up by SPPG that is in line with the Support and Intervention Framework. This group has identified

# Accountability Report

outstanding SAI reviews for Belfast Trust at a Level 2 escalation.

The region is hoping to move to a different way patient safety incidents are reviewed by HSC Trusts. New guidance has been drafted and public consultation commenced on 10 March 2025 and is scheduled to conclude in June 2025. When the final guidance is issued, this will mean a significant change in the way our Trust assesses patient safety incidents and potentially if a further review is required in addition to established arrangements. How we as an organisation then engage with all those involved with the incident from a service user, family, carer and staff perspective may also change from what is currently in place.

The Trust recognises any delays in the completion of the SAI review process are difficult for our service users, carers and families of our service users, and on our staff. In advance of the longer term solution, engagement is monitored on an ongoing basis.

Work is also under way in relation to how best the organisation can identify, share and embed learning with a new strategy scheduled to be presented later in 2025. Current training, awareness sessions and information available to staff will be updated once finalised.

## Medical Physics Expert (MPE) services

The Regional Medical Physics Service (RMPS), based at the Belfast Trust, has insufficient staff to fully operate Medical Physics Expert (MPE) services (as required under the Ionising Radiation Medical Exposure Regulations (IRMER) NI (2018)), for radiological and mammography imaging services within all HSC Trusts. MPE services are overseen by MPEs and are undertaken by MPEs, Clinical Scientists (CS) and Clinical Technologists (CT). Sufficient numbers of each staff group are required to provide the required service provision.

The service has had funding in place for three MPE positions since it was incorporated into the Belfast Trust in 2009 and an additional position associated with the mammography service from 2013.

Since this time, there has also been significant growth in the use of imaging equipment across all Trusts in NI creating additional workload resulting in the submission of a business case to DoH/ HSCB in 2012 highlighting the need for additional staff, including MPE positions, in this area. This business case was approved and the Trust received the allocation letter on 21 December 2022. The business case provides funding for two additional MPE level posts in this area giving an establishment of six MPE level positions for diagnostic imaging services across NI. Funding was also provided for one additional Clinical Scientist and two additional Clinical Technologists to support the MPE services in this area.

There are currently only four MPEs in post to cover all diagnostic and mammography imaging services in NI including cover for the independent sector. The Trust has appointed into the two posts funded by the business case and both the appointees have obtained certification as an MPE. The Trust has been unsuccessful in recruiting into the remaining two MPE posts but continues to



# Accountability Report

actively pursue this. The Trust also has a number of vacancies in the established Clinical Scientist and Clinical Technologist staffing groups.

Failure to have sufficient MPE services provision places all Trusts at risk of failing to comply with the legislation and is therefore a significant risk for all Trusts. The risk will remain until all posts are filled.

As of March 2025, the Trust is actively recruiting into all the vacant positions, established and additional. The radiological and mammography imaging MPE support services currently has 2 x Band 8A, 3 x Band 7 CS and 3 x Band 6 CT vacancies. The recruitment environment continues to be very challenging with the Radiological Imaging and Protection Service currently operating with an approximately 40% vacancy rate. The Trust is actively training both Clinical Scientist and Clinical Technologist staff to help reduce this vacancy rate with 4 trainee Clinical Scientists and 1 trainee Clinical technologist in posts specialising in this area.

## Muckamore Abbey Hospital Adult

The PSNI-led investigation into the abuse identified in 2017 remains ongoing.

A range of improvements have been implemented in Muckamore Abbey Hospital to provide patients with safe, effective and compassionate care. In addition, the introduction of a range of systems and processes provides assurances throughout the organisation about the quality of care delivered.

The service continues to make significant improvements in relation to the completion of safeguarding referrals, timely screening and investigations, alternative responses and proactive prevention strategies.

Progress has been made in the stabilisation of staff including in the leadership team with senior nurse manager and lead nurse in post. Staffing is, on the whole, made up of agency staff and this will not change. There is a monthly Adult Safeguarding Group (ASG) assurance meeting chaired by the Divisional Social Worker.

Muckamore has been identified for closure, which is dependent on the successful resettlement of patients. There is significant focus on the resettlement of all patients to community living in line with the Trust's closure plan. Since 2022 60% of patients have been successfully resettled. A further 15 patients are yet to be resettled, though all have resettlement plans in place.

Implementation of the recommendations from both the level 3 SAI and the leadership and governance reviews are monitored by the Muckamore Departmental Assurance Group (MDAG) which is chaired by the Deputy Permanent Secretary for Health and this includes Belfast Trust representatives. A safety highlight report is shared with the DoH on a bi monthly basis in advance of the MDAG meeting.

# Accountability Report

Ongoing assurance systems and processes are summarised below:

## CCTV

- CCTV is in use across the site
- Contemporaneous CCTV viewing by independent team covering 17 random shifts per ward per week (500-600 hours)
- Weekly feedback from CCTV viewing shared across the site via safety brief
- Monthly review at governance meetings re assurance process of viewing outcomes
- Bi monthly report to MDAG.

## Patient Safety

- Daily safety huddle across service with daily report to the Trust Charles Vincent safety huddle
- Weekly review of patient safety metrics (safety report) with focus on restrictive practices
- Bi-monthly MAH overview report is provided to Trust Board
- Live governance processes in place to capture real time feedback from clinical areas via daily safety huddles
- Enhanced day activities and opportunities for patients, linked to community
- Real time patient feedback reports across the site
- Medication safety thermometer reports in place
- RQIA inspections yearly most recent inspection has resulted in MAH being placed on Level 3 of the SPPG support and assurance framework. Actions to be agreed with SPPG and RQIA
- A patient experience inspection concluded April 2024; no improvements required.

## Resettlement of patients in residence at MAH

- Focused regional approach with agreed timelines to resettle the patients from MAH
- Regional oversight group chaired by Dr P Donnelly to focus on timely resettlement
- In July 2023 Peter May announced the closure of the hospital with the date of June 2024 for all patients to be resettled; this target was not reached but work is ongoing.

## Staffing and Staff Support

- Substantive senior management team and leadership support

# Accountability Report

- Nurse and social work staffing levels monitored and actively managed with nurse bank and contracted agency
- Behavioural assistants and behaviour specialists available across all wards
- Positive behaviour support ethos core to care planning
- Staffing model in place and reviewed in line with resettlement
- Lead nurses are present in the wards daily, senior nurses are present on site out of hours, with an on call senior nurse.

## Adult Safeguarding (ASG) Historic Investigation

The Trust and PSNI review of CCTV in relation to the Muckamore Abbey Hospital historical investigation is now complete and the team continues to process adult safeguarding referrals arising from viewing for PSNI and/or HR investigation.

There are 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 related to the concerns identified are underway.

## Workforce Pressures - Anaesthetics, Critical Care, Theatres and Sterile Services (ACCTSS)

### SAS Doctor Rota MIH

In February 2018 the anaesthetic trainee rota was withdrawn from the MIH site following a review of anaesthesia services across Belfast Trust by The Royal College of Anaesthesia and a subsequent GMC survey that identified trainees were vulnerable of losing training recognition due to out of hours training. From this date, efforts to recruit and develop a 1:8 Specialty Doctor (SAS) rota commenced in order to maintain out of hours resident support to maintain emergency theatre access and to provide airway support to medical wards and the emergency department.

Despite a rolling advertisement, participation in international recruitment processes and close networking with medical agencies the service cannot achieve employment of 8 SAS doctors to maintain a 1:8 rota. Reliance on additional working from the existing SAS doctors and locum shifts is a regular occurrence.

### ICM Workforce

The unmet need for consultant positions within Intensive Care Medicine (ICM) is recognised across the UK. Due to patient complexity, intensity of workload and rota commitments these positions are not seen as attractive posts. As a result, ongoing recruitment exercises continue on a regular basis to fill the ICM gaps.

# Accountability Report

The Trust is working closely with commissioners regarding the ICM medical workforce gaps and partial funding was received in January 2024 to secure additional clinical fellow staff. Gaps still remain within the consultant workforce and the service continues to be reliant on locum cover. The gaps have been outlined on the risk register.

## Critical Care Scientists (CCS) – RICU/RVH Theatres

There is ongoing recruitment for Critical Care Scientists with a 2 year training programme in place. The CCS service by July 2025 will have lost 4 fully trained CCS staff, team knowledge, skill mix and morale continues to be impacted negatively. At present the remaining staff, including managers, maintain the 24 hour critical care and theatres regional emergency cover OOH.

Two trainees have been appointed into 2 of these 4 vacant posts, and are proceeding through pre-employment checks. If successful at training they should become autonomous providing OOH cover late 2027 at the earliest. The CCS Team for RVH may have to be placed on the Risk Register due to skill mix, and potential retirements, or further resignations to more attractive packages for CCS professionals elsewhere.

## Workforce pressures - Social Work and Social Care

The regional deficits in workforce supply for both social work and social care continue to impact on the capacity of all Trusts to deliver on statutory functions and have been reported in statutory functions reports since 2015. In some services there are chronic challenges in filling posts and high staff turnover rates impact on stability of teams; this continues to be a particular issue in Children's Services Family Support, Looked after Children's and Fostering Teams.

The Trust is engaged in a range of activities to develop and support the social care workforce including focus groups and surveys with social care staff to understand the staff perspective of factors impacting on recruitment and retention. The Trust has used learning from the focus groups and surveys to develop four key work streams focused on career and learning pathways, leadership and fostering healthy teams. The Trust also supports the DoH Adult Social Collaborative and has been involved in consultations with the DoH in developing a strategy for the social care workforce which was launched by DoH in December 2024. The Trust Social Care Workforce Work stream objectives are aligned to the priorities of this strategy.

The continued challenges in recruitment and retention of social workers impact on caseload size and while some services have seen some improvement there continues to be rising numbers of unallocated cases across all directorates. These challenges inevitably have a negative impact on service delivery and are compounded by increasing numbers of looked after children and unregulated kinship fostering placements, increasing demand in child and adult protection cases and significantly increased activity in adult services.

The Trust has invested in three bespoke recruitment initiatives in this reporting period. A total number of 32 appointments have been made across directorates through these recruitment

# Accountability Report

exercises. Through the range of recruitment processes (Graduate, Bespoke and Regional), 101 social workers (Band 5/6) have been recruited during the reporting period. Despite significant efforts and investment in bespoke recruitments the Trust continues to have significant posts that remain unfilled. There are currently 57 Band 6 requisitions with BSO and 47 of these are within Children's Community Service Directorate. There will be no significant additional supply of social workers in NI until the next cohort of graduates who will commence post in August/September 2025 and this creates a significant challenge for the Trust in filling vacancies.

The Trust has established a Social Work Recruitment Retention Strategic Group chaired by the Deputy Executive Director of Social Work. This group oversees a number of associated workstreams progressing with local action plans to strengthen leadership capacity, improve staff experience, enhance culture and improve recruitment and retention. The outcomes of these work streams have enabled the Trust to maintain compliance with the DoH directive to cease all use of agency social workers. New recruitment retention initiatives include a Band 6 transfer policy (to be piloted later this year) and a social work bank; however, the success of both these initiatives without an increasing supply of social workers is limited.

In both adults and children's services the use of skills mix is being explored to reduce demand on social workers time but with limited numbers of social care workers this too has challenges.

## **Failure to comply with Care Management Circular HSC (ECCU) 1/2010 Completion of Care Reviews, Unallocated Cases and Waiting Lists**

The divisions remain non-compliant with the Care Management Circular HSC (ECCU) 1/2010. This is primarily due to increased demand without additional staffing and high vacancy levels.

- In the Older Peoples Community Social Work (CSW) service, at the end of March 2025 there were 3,348 annual statutory reviews required, with 1,487 reviews in date and 1,861 outstanding. Compliance is similar to compliance in March 2024.
- At the end of March 2025, there were 303 outstanding reviews in the Physical and Sensory Disability (PSD) service, giving a compliance of 67%.

Care management has been in business continuity due to workforce shortage for several months and this has impacted upon compliance with statutory functions. Following the implementation of encompass, both service areas are currently working to validate and verify their data.

- At the end of March 2025 there were 186 outstanding annual reviews in the Care Home Placement Team (CHPT) giving an overall compliance of 87%.

Across Older Peoples CSW, CHPT and the PSD Service there are a significant number of service users who are either on a vacant or unallocated caseload. As a result, those screened as being lowest risk experience a delay in receiving a service, or assessment or re-assessment.

# Accountability Report

- Older Peoples CSW – at the end of March 2025 there were 289 unallocated cases and 1,072 vacant cases. The action plan is regularly reviewed by senior staff to mitigate risks and improve this position. Key focus is on current service model, recruitment, retention and absence management
- CHPT – at the end of March 2025 there were 329 unallocated cases (23% of total caseload). This is due to sick leave and staff leaving post in March 2025. We continue to optimise the new definition for unallocated cases in the service, but there have been some challenges with the encompass system, with ongoing work to enable greater governance and oversight of unallocated cases.

The action plan between CSW and CHPT is actively transferring responsibility of cases on the waiting list and implementing a target for minimum number of cases transferred per month to progress flow. This plan will lead to greater assurance and oversight regarding commissioned services. The transfer of cases to CHPT should provide capacity within CSW to allocate cases from waiting lists.

- PSD Service – at the end of March 2025 there were 421 unallocated cases (320 unallocated and 101 vacant), equating to 30% of the total caseload (1,379). This is a direct result of high referral rates, workforce vacancies, long-term sick leave and delays in case transfer from PSD to CSW for Older People.

Compliance with statutory functions is performance managed by SPPG and the Trust meets regularly with SPPG to review.

Workforce recruitment and retention issues, particularly of social workers, social care staff and care managers, in addition to increased acuity of service need have contributed to the current position. High level of vacancies, temporary posts, the use of bank staff and long-term sickness absence has made it difficult to achieve a stable workforce and has created challenges in developing team knowledge and the embedding of new practices. The capacity of social work across the region remains a serious issue, and DoH are aware that there is a deficit in the workforce which impacts on the Trust's capacity to comply with statutory functions. There has been significant reductions in temporary posts across the division to provide stability at Band 7 and above. Increased compliance with Regional Social Work Supervision policy is a positive contribution to staff retention. These issues have been highlighted through the Statutory Functions return to SPPG. The workforce challenges have impacted directly on the services that can be provided resulting in a number of caseloads unable to be allocated to a named keyworker and an inability to achieve full compliance in the completion of annual care reviews.

Recruitment of staff remains challenging and bespoke recruitment events have been held to address vacancies. Workforce Learning Development and Improvement Service for Social Work and Social Care have oversight of the regional recruitment of social work staff, and services are working in partnership with that team to promote timely recruitment.

# Accountability Report

The Older People's CSW teams are working on SOPs to support the end-user use of encompass. Supporting accurate input, on-going data cleansing and validation using finance reports and manual counts means increasing reliance on reports from encompass is anticipated. This will provide oversight to improve monitoring, prioritisation and reporting of statutory reviews. Work has commenced to identify and prioritise the cases which require social work allocation and those cases which can be managed by unqualified staff thus maximising capacity through best use of existing skill mix. DoH guidance has been provided which allows statutory reviews in less complex cases to be undertaken by unqualified staff. Following TU consultation and revised SOPs this should have an impact on review compliance figures.

All new referrals that require social work assessment are triaged by a senior social work practitioner using a risk management approach. Any referrals screened as an emergency are allocated on the same day, urgent referrals within three days and routine referrals within four weeks. Letters are sent to service users if their referral has been screened as routine and they are advised how to contact the service if their circumstances change.

## Children's Social Work Services – Non-compliance on specific Statutory Functions

Children's Community Services continues to experience non-compliance in specific areas of statutory functions due to increased demand and significant workforce challenges. A business continuity plan has been operational since January 2022 and this has resulted in some reduction in services offered to children and their families assessed as being at lower risk. This risk was added to the Trust Principal Risk Register/Belfast Assurance Framework in November 2022. Belfast Trust and South Eastern Trust have developed a draft regional contingency plan which is awaiting approval.

Despite introducing a number of initiatives to help address capacity, for example, additional Looked After Children (LAC) team; LAC Out of Hours team; repurposing of LAC teams; additional input from the voluntary and community sector; skill mix; additional management and oversight; there are still high numbers of unallocated cases, unregulated kinship placements and outstanding annual reviews.

Regular updates are provided to the Trust Board, Social Care Committee, SPPG and DoH.

The Directorate continues to be represented on a range of working groups including DoH Chief Social Worker Safe Staffing Research Group; DoH Reform Board work-streams and Belfast Trust Social Work Workforce Steering Group. The Trust was involved throughout the Independent Review of Children's Services in NI, commissioned by DoH, and awaits further guidance from DoH.

## Regional Emergency Social Work Service (RESWS)

There are ongoing pressures within the Regional Emergency Social Work Service (RESWS), primarily relating to the Approved Social Work (ASW) service. An insufficient number of inpatient psychiatric beds has resulted in patients who require admission under the Mental Health Order



# Accountability Report

(MHO) experiencing unnecessary delays and ASWs remaining with patients and therefore being unable to respond in a timely manner to other requests for assessments. The delays in assessment present a risk of serious physical harm to the patient and the public.

RESWS is also receiving an increasing number of handovers and referrals for MHO assessments from daytime services in other Trusts due to their ASW workforce pressures.

A Health & Safety Directive introduced by NIPSA in October 2023 on behalf of RESWS ASWs, places further restrictions on the ability of ASWs to remain for considerable periods with patients with no immediate access to an inpatient psychiatric bed.

The service has implemented a number of mitigations including:

- Guidance for staff re prioritisation of cases
- Decision-making framework for delegation, delayed assessments and escalation
- Various standard operating procedures for escalation/protracted waits
- Triaging of MHO referrals for assessment
- Enhanced staffing on shifts and amendments to rotas to support flow and handovers
- Recruitment campaigns
- Up-skilling of nursing/SW bank staff to support ASWs as “second persons”
- Training and support for staff.

Pressures have been highlighted to Executive Team; Regional Executive Directors of SW; Directors of Mental Health and SPPG. Opportunities and associated costs of enhanced staffing and safety were shared with SPPG on 3 March 2025.

## Fostering

Current pressures within the Fostering Service include:

- Unallocated cases – 126 unallocated cases (100 kinship, 26 non-kin) as at end of March 2025. Mitigations include skill mix and use of Band 4 social work assistants to undertake support visits with appropriate management oversight; Kinship Duty System to respond to emergencies
- Unregulated kinship placements – increasing number of unregulated kinship placements (128 as at end March 2025) due to an increase in referrals and high vacancy levels. Mitigations include Band 4 support worker visiting placements and point of contact; part-time staff working additional hours to undertake preliminary checks; shortened assessment model for low risk placements

# Accountability Report

- Outstanding Annual Reviews of carers – this has reduced by 72% from March 2024 to March 2025 (currently 35 as at end March 2025) using an interim review process and the service will continue to further reduce this.

## Looked After Children (LAC)

Although the LAC service has reduced the number of unallocated cases by 45% between March 2024 and March 2025, the service continues to be unable to provide an allocated Social Worker to every LAC child/young person due to staff vacancies, sickness absence and a continuing increase in the LAC population. As at the end of March 2025, there were 77 unallocated cases within the LAC teams. The service has temporarily realigned services to provide two dedicated teams to manage lower level need (statutory visits and LAC Reviews in line with Business Continuity Plan) and specialist complex needs.

## Children with Disabilities – Placement Pressures

There are placement pressures in Children with Disabilities regarding two services - long term residential care and residential short breaks.

Mitigations to meet demand are as follows:

- Short Breaks

The Trust has commissioned Barnardos to deliver a short break service. This is to cover a number of those short breaks that were previously covered by the Trust's Willow Lodge service. Short breaks have reduced from 180 bed nights per month to 30 nights per month currently.

The service is in the process of applying to RQIA to re-provide short breaks in Forest Lodge for those children with complex need. This will result in 8 additional nights. It is anticipated this will be operational from May 2025.

We have been informed by South Eastern Trust that Lindsay House is to re-open in September 2025 for short breaks. This will increase the Trust's provision by 120 nights per month.

Please note – most service users who use a short break service use more than one bed night as they require a 2:1 staffing ratio.

- Long-term Care

The Children with Disability (CwD) service is in the process of opening up Willow Lodge as a long term children's home for 2 children. The home is due to become fully operational at the end of June 2025. The families have been informed and the transitional processes are in place.

CwD service is optimising family support services within the Trust (in-reach) and from community and voluntary sector providers for children on the edge of care. Intensive community based supports have been provided to those families most in need.

# Accountability Report

## General Medical Council (GMC) enhanced monitoring of neurology training

Following a joint GMC/NI Medical & Dental Training Agency (NIMDTA) quality management visit to review the Belfast Trust neurology training scheme in January 2023 the Trust was informed on 1 February 2023 that the GMC had decided to move to enhanced monitoring for neurology training.

The Joint GMC/ NIMDTA draft factual accuracy report was shared with the Trust on 31 January 2023. It listed concerns around workload, management of concerns, educational opportunities and practical experience. Trainees would not recommend the unit for training, though improvements by trainees were noted. Areas working well included supportive Training Programme Director, supportive clinical supervisor/ educational supervisor, good induction, and regional teaching. There were no issues of patient safety or undermining.

The Trust has completed an action plan which has been reviewed along with GMC and NIMDTA and is currently working on the actions with most completed. The 2023 and 2024 GMC National Training Survey continues to show significant red and pink flags. A Trust oversight group has been established to review progress as well as an educational working group.

At the most recent NIMDTA and GMC enhanced monitoring visit to the Neurology unit at Belfast Trust on 25 September 2024, feedback stated:

- Areas of good practice that have been commended include: E-referrals now operational with encompass; improvements in Emergency Department (ED) referral processes (middle grade doctor in ED doing referral); new sub-specialty clinics rota with improved access and trainee input; less reliance on registrars seeing all inpatients with F2s and IMTs supporting ward work and live referral system now in place via MS Teams sheet
- There had been progress made with improved training and educational opportunities, this included access to specialty clinics and local and regional teaching. Staffing levels have improved with increased allocation of trainees and appointment of non-trainee doctors
- The visit team also noted that workload remains heavy for higher specialty trainees managing acute referrals. The previous reported issues related to the on-call rota remain unresolved. However this has now been resolved via an agreement in autumn 2024 when trainees have the full day off following on-call
- The unit was reported not to have an open culture. The Trust advised NIMDTA in relation to the concern around culture that the Trust had commissioned an independent external review in neurology, which was to focus on culture and behaviours. This review would be extended to involve trainees. The review has completed and confirmed the neurology unit to be safe. The review has recommended that support be provided to the team to improve team working and the Trust has put in place an oversight group to deliver this.
- In respect of the current action plan status 9 actions are RAG rated green and 6 actions are rated amber.

# Accountability Report

## New Governance Issues in current year

### Delay in opening of the new Maternity Hospital

As part of routine monitoring of the new Maternity hospital during construction, the contractor reported levels of pseudomonas aeruginosa (PSA) within the domestic water systems, and action was taken by the contractor to remediate this. The contractor continued to test the water and provided a set of samples immediately prior to handover which, when reviewed, met contractual obligations. Belfast Trust took possession of the new Maternity Hospital in March 2024.

Following handover, the Trust took sampling from all water outlets within the building and PSA was detected in a significant number of outlets. As a result, the Trust formally commissioned an independent review of the Maternity Hospital water systems. In November 2024, the Trust received an interim report from the water safety experts leading the review. This interim report recommended a number of actions to be taken on the building. The Trust has since completed these recommended actions from the interim report and continues to flush the water systems within the building in accordance with the established water safety protocol.

A further review has been undertaken with the independent water safety expert, a number of Trust clinical teams and subject matter experts to review the latest information on the building and to undertake a multi-disciplinary risk assessment. This review considered whether assurance can be provided that the building is safe to occupy with localised remediation works only to the engineering systems, at the outlets where positive results continue to be detected, or whether more extensive remediation works will be required.

The Trust have now completed the multidisciplinary review of the options for remediation works required to address the water safety issues within the new Maternity Hospital. A recommendation on the option moving forward has been discussed and accepted at Trust Board. The Trust have provided a briefing document to the Minister for Health. We understand that the Minister will shortly be reporting this to the Health Committee. The Minister's report will outline the route forward for the new Maternity Hospital, including a programme of remedial works and costs for the same. Further details will be made available once they have been announced by the Minister.

Our staff continue to provide excellent care to women and babies in the Royal Jubilee Maternity Hospital and service delivery has not been impacted as a result of the delay in moving into the new hospital.

### Cardiac Surgery and potential impact on culture and governance across Trust

In recent years, there have been team-working issues within the cardiac surgery team which resulted in an external review by the Royal College of Surgeons England (RCS) undertaken in March 2020, following which the service was placed on enhanced monitoring by the GMC given the experience of surgical trainees. Whilst the RCS confirmed that the service was safe,

# Accountability Report

recommendations around operational restructuring, including separation of the cardiac and thoracic surgery consultant teams, as well as changes to management and clinical cultures and relationships were indicated. The Trust has undertaken significant work to improve working relationships which resulted in the GMC removing enhanced monitoring. However, there remain ongoing significant tensions across the cardiac surgical team which are barriers to effective team working and service delivery. On 6 March 2025, the Trust was advised by SPPG/PHA that the service was being placed on Level 4 of the Support and Intervention Framework.

An external agency was subsequently commissioned by SPPG/PHA to carry out a service review with a particular focus on patient safety and cultures within team and service. This review took place in February 2025 and the Trust received their report in May 2025. Whilst the report indicated that the service was safe, there are concerns with regard to poor behaviours. A number of town hall events were held on 21 and 22 May 2025 to inform staff about the report and its findings. Support measures have been put in place for staff.

Other actions included:

- An action plan had been developed to action the 15 recommendations outlined in the report as well as a number of outstanding recommendations from the previous Royal College of Surgeons Invited Service Review Report 2020
- Daily SITREP calls with SPPG colleagues to monitor and review service delivery in line with expected service levels
- A recovery and business continuity plan has been produced and continues to be developed.

The Minister made a written statement to the Assembly on Wednesday 5 June 2025 regarding the accountability and oversight arrangements for the implementation of the Cardiac Services review recommendations. The DoH has now raised the performance and accountability process for Belfast Trust to Level 5, the highest level within the Support and Intervention Framework (SIF). This level is required in only the most serious and exceptional circumstances and involves the exercise of Ministers' powers of intervention.

The decision has been taken to assign Level 5 to the Trust corporately, and not solely in regards to Cardiac Surgery services as was the previous Level 4 escalation. This action has been taken given the requirement for corporate responsibility to ensure a positive culture which delivers a positive staff experience across the Trust.

The Minister and DoH have stated they require evidence and assurances that this is not a wider spread cultural issue within the Trust, given initial concerns raised within this service most recently surfaced in 2020 and from the findings do not appear to have been resolved and are wider in scale, despite previous actions and assurances.

In accordance with the support principles outlined in the elevated level of escalation within the

# Accountability Report

SIF, the DoH has sourced external expertise in regards to Culture and Governance who will work alongside the Trust oversight team.

DoH has supplemented its usual SIF performance and accountability arrangements which now comprises key senior staff from SPPG, PHA, DoH and two independent officers working with the Trust on Culture and Governance. Accountability and Assurance meetings will be held fortnightly with Trust representation including the Chair and Chief Executive.

The Trust will corporately consider the impact of the review on public confidence and how this can be restored and will continue to work with the Patient Client Council (PCC) to ensure that the patient voice is clearly heard while improvements are being made.

The Trust accepts and welcomes the DoH external expert support that has been put in place to enhance Departmental accountability via the formalised Departmental Accountability Team. The Trust will work diligently and with forensic focus to ensure that we make tangible improvements across the organisation, and in particular, within cardiac surgery services.

## Regional Molecular Diagnostic Service (RMDS)

The Somatic (Cancer Molecular Testing) service is currently based on A Floor in Belfast City Hospital and the Precision Medicine Centre (PMC) in Queen's University Belfast (QUB). This hybrid model was agreed to facilitate accommodation and equipment needs for the service, with a Service-Level Agreement (SLA) to support this arrangement. However, there is an urgent requirement to change the Somatic Service Delivery Model due to the recent EU CE-IVDR Legislation, which will impact upon this hybrid model arrangement with PMC QUB. This legislation came into effect in May 2022, and should be fully incorporated by May 2026.

The PMC QUB is a separate legal entity to the Belfast Trust, and the laboratory-developed tests (LDTs) that have been developed in the PMC QUB cannot be transferred or used by Belfast Trust, as these do not comply with CE-IVDR. As a result of the IVDR requirements, the tests currently provided as part of the hybrid laboratory arrangement will need to move to an IVDR-compliant test carried out within a healthcare institution. PMC QUB cannot apply for Healthcare Institution Exemption (HIE) because its legal entity is not that of a healthcare provider. Therefore, the current situation presents significant risk to service delivery for the Somatic service and to patients, as well as a risk to the existing hybrid working arrangement with PMC QUB.

Under the terms of the Windsor Framework NI, healthcare institutions must comply with CE-IVDR legislation. The MHRA is responsible for regulating the UK medical devices market, and have provided guidance on this, noting that different rules apply in Northern Ireland to those in Great Britain. As outlined in the MHRA guidelines, failure to comply with the medical device regulations can result in the following actions:

- Compliance notices – initial warnings to comply with guidelines

# Accountability Report

- Enforced suspension of services
- Recall of device(s) that are non-compliant.

Failure to comply with MHRA guidelines will put the delivery of this service at significant risk, and as a result, the safety and quality of care for patients at risk.

The service attend regular CE-IVDR meetings with the Trust's CE-IVDR representative to keep up-to-date with legislation and to report back on progress, and highlight any further issues associated.

This is currently on the Risk Register and has been highlighted with the Belfast Trust Executive Team and Trust Board, DoH, SPPG, and PHA, with a view to getting their support to change the existing service delivery model to maintain compliance, and to proceed with requesting the necessary funding required to support the implementation of this new model.

The service have established a working group that meets weekly, which involves Senior Management, Finance, Estates, IT, and Procurement and Logistics Services (PaLS) colleagues in order to establish a feasible solution that will ensure compliance with CE-IVDR Legislation and regulatory requirements of MHRA are maintained.

Following the development of an Options Appraisal to scope best way forward to achieving compliance and ensuring continuity of service, the proposal is to procure the necessary equipment and reagents that will support delivery of the testing in-house, locally within the Belfast Trust footprint (a healthcare institution).

The working group are in the process of working through the logistics to achieve this, with a view to having this solution fully in place and operational by 31 March 2026. The service will need to be fully compliant by May 2026, at the latest, in line with timescales provided by MHRA.

## 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).

The Trust will ensure that the significant weaknesses reported in the Internal Audit limited assurance reports are addressed and that management action plans are kept under review.

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 2024-25.

**Maureen Edwards**  
**Interim 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 Ciaran Mulgrew: Chairman

Mrs Patricia Gordon: Non-Executive Director

Mr John Conaghan: 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 2024-25, except the former Chief Executive (until 31/10/2024), the Medical Director, the Director of Performance, Planning and Informatics and interim appointments

# Accountability Report

were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circular HSC (SE) 1/2025 applicable with effect from 1 April 2023.

The former Chief Executive and the Medical Directors are employed under a contract issued in accordance with the HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004. The Director of Performance, Planning and Informatics was employed by the Department of Health on Northern Ireland Civil Service Terms and Conditions of Service and was seconded to the Belfast Trust until 30 November 2024. From 1 December 2024 he transferred to the Department of Health (NI) Senior Executive Contract. Interim appointments remain on their existing contract terms and conditions.

## Senior Executive Pay Structure Reform

With effect from 1 April 2023, the Department of Health has introduced in 2025 a Senior Executive Pay Structure Reform which impacts all Senior Executives in post at 1 April 2023. An incremental scale has been introduced, initially an 8-point scale, annually reducing by 1 point to achieve a 5-point scale by year 4 (1 April 2026). All incremental progression is subject to satisfactory performance, as considered by the relevant Remuneration Committee applying the standards as set out in the revised Performance Management Framework. The Department will introduce a new performance framework, setting expectations of organisational and personal objectives which must be met to merit a satisfactory rating. There shall be no further individual performance related pay elements or bonuses. The estimated impact of these changes are reflected within the Senior Employees Remuneration Tables starting on page 110 of this report. It should be noted that these figures are accrued and unpaid at 31 March 2025.

## 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

# Accountability Report

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.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2024-25 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements. GAD have recommended that the future longevity improvement assumptions are updated to be in line with the 2022-based population projections for the United Kingdom published by the Office for National Statistics (ONS) on 28 January 2025. Financial assumptions are updated to reflect recent financial conditions

## 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.

## HSC Pension Scheme

The HSC Pension Scheme (1995 and 2008 Sections) is a final salary scheme.

Members of the 1995 Section receive a pension of 1/80th of the best of the last three year's pensionable pay for each year of membership.

Members who are practitioners as defined by the Scheme Regulations have their annual pensions based upon 1.4% of total pensionable earnings over the relevant pensionable service. The lump sum is normally three times the annual pension payment.

# Accountability Report

Members of the 2008 Section receive a pension of 1/60th of the average of the best three consecutive year's pensionable pay in the last ten for each year of membership. Members who are practitioners as defined by the Scheme Regulations have their annual pensions based upon 1.87% of total pensionable earnings over the relevant pensionable service. There is no automatic lump sum entitlement; however, members can choose to receive a lump sum which may be a maximum of 25% of the value of their fund at retirement.

The 2015 Scheme is a Career Average Revalued Earnings (CARE) Scheme, with benefits based on a proportion of pensionable earnings each year. The pension is built up at a rate of 1/54th of each year's pensionable earnings. Active members accrued pension benefits are revalued in line with the Consumer Prices Index plus 1.5%. There is no automatic lump sum entitlement; however members can choose to receive a lump sum by giving up some of their accrued pension.

On 1 April 2015, the government made changes to public service pension schemes which treated members differently based on their age. The public service pensions remedy, known as the 'McCloud Remedy' puts this right and removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022. As a result, the remedy closed the 1995/2008 Scheme on 31 March 2022, with active members becoming members of the 2015 Scheme on 1 April 2022.

From 1 November 2022 the Department of Health (DoH) introduced changes to the amount Members pay towards their HSC pension. The amount paid from that date is based on actual annual rate of pay, instead of whole time equivalent. These salary ranges change each year in line with any annual increase to Agenda for Change pay scales. The salary ranges and applicable contribution rates for 2024-25 and the current rates from 1 April 2025 are outlined below:

<b>Pensionable salary ranges from 1 April 2024</b>	<b>Contribution rate from 1st April 2024</b>	<b>Pensionable salary ranges from 1 April 2025</b>	<b>Contribution rate from 1st April 2025</b>
Up to £13,259	5.2%	Up to £13,259	5.2%
£13,260 to £26,831	6.5%	£13,260 to £27,288	6.7%
£26,832 to £32,691	8.3%	£27,289 to £33,247	8.5%
£32,692 to £49,078	9.8%	£33,6248 to £49,913	10.0%
£49,079 to £62,924	10.7%	£49,914 to £63,994	10.9%
£62,925 and Above	12.5%	£63,995 and Above	12.7%

Employers contributions were payable to the HSC Pension Scheme at 23.2% of pensionable pay during the 2024-25 financial year.

# Accountability Report

## Senior Employees' Remuneration (Audited)

Name	2024-25			
	Salary £000	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £'000
<b>Non-Executive Directors</b>				
C Mulgrew	40-45	N/A	N/A	40-45
G Smyth <sup>(1)</sup>	5-10	N/A	N/A	5-10
C Hughes	5-10	N/A	N/A	5-10
C Ross	5-10	N/A	N/A	5-10
P Gordon	5-10	N/A	N/A	5-10
J Conaghan	5-10	N/A	N/A	5-10
J McVey	5-10	N/A	N/A	5-10
D Small	5-10	N/A	N/A	5-10
E Finlay <sup>(2)</sup>	0-5	N/A	N/A	0-5
<b>Directors</b>				
C Jack <sup>(3)</sup>	140-145	0	25,000	165-170
M Edwards <sup>(4)</sup>	145-150	0	79,000	225-230
C Hagan <sup>(5)</sup>	110-115	600	68,000	180-185
B Creaney <sup>(6)</sup>	30-35	0	6,000	35-40
B Owens <sup>(7)</sup>	110-115	0	23,000	135-140
J Johnson <sup>(8)</sup>	85-90	0	18,000	100-105
P Cahalan	110-115	0	22,000	130-135
H Jackson <sup>(9)</sup>	15-20	0	5,000	20-25
M Kearney	120-125	0	25,000	145-150
B Armstrong	120-125	0	25,000	145-150
T Reid	105-110	2,000	16,000	120-125
P Sloan	170-175	0	64,000	235-240
K Weatherall	105-110	0	22,000	125-130
G Gardiner <sup>(10)</sup>	0-5	0	28,000	30-35
G Somerville	120-125	0	27,000	145-150
C McMullan	110-115	0	38,000	150-155
J Maxwell <sup>(11)</sup>	115-120	0	76,000	195-200
C Corry <sup>(12)</sup>	40-45	0	43,000	85-90
F Cotter <sup>(13)</sup>	15-20	0	30,000	45-50
D Porter <sup>(14)</sup>	40-45	0	8,000	45-50
M Mulholland <sup>(15)</sup>	75-80	0	104,000	180-185
P Ferguson <sup>(16)</sup>	80-85	0	83,000	165-170
T Clinton <sup>(17)</sup>	30-35	0	38,000	70-75
O O'Neill <sup>(18)</sup>	75-80	0	56,000	130-135
A Campbell	110-115	0	52,000	160-165

# Accountability Report

## Senior Employees' Remuneration (Cont'd)

Name	2023-24			
	Salary £000	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £'000
<b>Non-Executive Directors</b>				
C Mulgrew	35-40	N/A	N/A	35-40
G Smyth <sup>(1)</sup>	5-10	N/A	N/A	5-10
C Hughes	5-10	N/A	N/A	5-10
C Ross	0-5	N/A	N/A	0-5
P Gordon	0-5	N/A	N/A	0-5
J Conaghan	0-5	N/A	N/A	0-5
J McVey	0-5	N/A	N/A	0-5
D Small	0-5	N/A	N/A	0-5
E Finlay <sup>(2)</sup>	0	N/A	N/A	0
<b>Directors</b>				
C Jack <sup>(3)</sup>	235-240	0	44,000	280-285
M Edwards <sup>(4)</sup>	125-130	0	26,000	150-155
C Hagan <sup>(5)</sup>	190-195	1,100	32,000	225-230
B Creaney <sup>(6)</sup>	110-115	0	22,000	130-135
B Owens <sup>(7)</sup>	125-130	0	26,000	150-155
J Johnson <sup>(8)</sup>	110-115	0	24,000	130-135
P Cahalan	100-105	0	21,000	120-125
H Jackson <sup>(9)</sup>	95-100	0	19,000	115-120
M Kearney	110-115	0	24,000	130-135
B Armstrong	110-115	0	29,000	135-140
T Reid	95-100	2,000	23,000	120-125
P Sloan	160-165	0	6,000	165-170
K Weatherall	95-100	0	24,000	115-120
G Gardiner <sup>(10)</sup>	30-35	0	(3,000)	25-30
G Somerville	60-65	0	15,000	75-80
C McMullan	55-60	0	40,000	90-95
J Maxwell <sup>(11)</sup>	0	0	0	0
C Corry <sup>(12)</sup>	0	0	0	0
F Cotter <sup>(13)</sup>	0	0	0	0
D Porter <sup>(14)</sup>	0	0	0	0
M Mulholland <sup>(15)</sup>	0	0	0	0
P Ferguson <sup>(16)</sup>	0	0	0	0
T Clinton <sup>(17)</sup>	0	0	0	0
O O'Neill <sup>(18)</sup>	0	0	0	0
A Campbell	80-85	0	39,000	120-125

# Accountability Report

The benefits in kind listed in the above tables relate to leased cars and travel expenses.

The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Directors' Report. Remuneration is now reported on an accruals basis as per DoH guidance. The 2024-25 salary includes an accrual based on the revised pay arrangements under the Senior Executive Pay Structure Reform as set out in Circular HSC (SE) 1/2025, applicable from 1 April 2023, which will be paid in the year 2025-26. Comparative figures have been restated on the same basis and exclude payments in respect of any prior year pay.

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

<sup>(1)</sup> G Smyth ended their term in office as a non executive director on 31 October 2024

<sup>(2)</sup> E Finlay was appointed as a non executive director on 1 December 2024

<sup>(3)</sup> C Jack left the Trust on 31 October 2024; FYE £240 - £245k

<sup>(4)</sup> M Edwards was appointed as Interim Chief Executive on 7 September 2024; FYE £150 - £155k

<sup>(5)</sup> C Hagan was appointed Medical Director on 2 November 2024; FYE £265 - £270k

<sup>(6)</sup> B Creaney retired on 30 June 2024; FYE £120 - £125k

<sup>(7)</sup> B Owens retired as Deputy Chief Executive on 31 December 2024; FYE £135 - £140k

<sup>(8)</sup> J Johnson retired on 13 December 2024; FYE £120-£125k

<sup>(9)</sup> H Jackson left the Trust on 30 June 2024; FYE £95 - £100k

<sup>(10)</sup> G Gardiner stood down as Interim Medical Director on 8 April 2024; FYE £185 - £190k

<sup>(11)</sup> J Maxwell held the post of Interim Medical Director from 8 April 2024 until 31 October 2024; FYE £210 - £215k

<sup>(12)</sup> C Corry held the post of Interim Director of Finance from 7 September 2024 until 31 January 2025; FYE £110 - £115k

<sup>(13)</sup> F Cotter was appointed Interim Director of Finance on 1 February 2025; FYE £110 - £115k

<sup>(14)</sup> D Porter was appointed Director of Strategic Development on 4 November 2024; FYE £80 - £85k

<sup>(15)</sup> M Mulholland was appointed Director for Trauma, Orthopaedics, Rehab Services and Outpatients, Imaging and Medical Physics from 1 July 2024; FYE £100 - £105k

<sup>(16)</sup> P Ferguson stood down as Interim Director-Encompass Operational Readiness on 27 February 2025; FYE £85- £90k

<sup>(17)</sup> T Clinton was appointed Interim Director Anaesthetics, Critical Care, Theatres, Sterile Services and Surgery on 14 December 2024; FYE £100 - £105k

<sup>(18)</sup> O O'Neill was appointed Interim Director of Nursing, Midwifery, User Experience and Allied Health Professionals on 17 July 2024; FYE £100 - £105k



# Accountability Report

## Senior Employees' Remuneration (Cont'd)

<b>Pensions of Senior Management</b>	Accrued pension at pension age as at 31/03/25 and related lump sum <b>£'000</b>	Real increase in pension and related lump sum at pension age <b>£'000</b>	CETV at 31/03/25 <b>£'000</b>	CETV at 31/03/24 <b>£'000</b>	Real increase in CETV as funded by employer <b>£'000</b>
C Jack	100-105 plus lump sum 195-200	0-2.5 plus lump sum (2.5)-0	2,516	2,310	206
M Edwards	55-60 plus lump sum 95-100	2.5-5 plus lump sum 5-7.5	1,171	1,066	105
C Hagan	70-75 plus lump sum 130-135	2.5-5 plus lump sum 2.5-5	1,605	1,501	105
B Creaney	50-55 plus lump sum 95-100	0-2.5	1,308	1,130	177
B Owens	75-80 plus lump sum 155-160	0-2.5	1,732	1,729	3
J Johnson	50-55 plus lump sum 90-95	0-2.5	1,176	1,152	25
P Cahalan	40-45 plus lump sum 70-75	0-2.5	869	831	39
H Jackson	45-50 plus lump sum 90-95	0-2.5	1,197	1,045	153
M Kearney	55-60 plus lump sum 15-20	0-2.5	1,219	1,171	48
B Armstrong	50-55 plus lump sum 90-95	0-2.5	1,158	1,108	49
T Reid	15-20 plus lump sum 0-5	0-2.5 plus lump sum (2.5)-0	282	259	23
P Sloan	35-40 plus lump sum 95-100	2.5-5 plus lump sum 2.5-5	780	708	72
K Weatherall	15-20 plus lump sum 30-35	0-2.5	343	314	29
G Gardiner	65-70 plus lump sum 115-120	0-2.5 plus lump sum (2.5)-0	1,456	1,417	39
G Somerville	0-5 plus lump sum 0-5	0-2.5	49	19	30
C McMullan	30-35 plus lump sum 70-75	0-2.5 plus lump sum 0-2.5	626	577	49

# Accountability Report

<b>Pensions of Senior Management</b>	Accrued pension at pension age as at 31/03/25 and related lump sum <b>£'000</b>	Real increase in pension and related lump sum at pension age <b>£'000</b>	CETV at 31/03/25 <b>£'000</b>	CETV at 31/03/24 <b>£'000</b>	Real increase in CETV as funded by employer <b>£'000</b>
J Maxwell	35-40 plus lump sum 65-70	2.5-5 plus lump sum 5-7.5	721	636	86
C Corry	25-30 plus lump sum 60-65	2.5-5 plus lump sum 2.5-5	564	510	54
F Cotter	35-40 plus lump sum 50-55	0-2.5 plus lump sum 0-2.5	720	675	44
D Porter	0-5 plus lump sum 0-5	0-2.5	8	0	8
M Mulholland	30-35 plus lump sum 85-90	5-7.5 plus lump sum 10-12.5	774	651	123
P Ferguson	30-35 plus lump sum 90-95	2.5-5 plus lump sum 7.5-10	808	705	102
T Clinton	35-40 plus lump sum 90-95	0-2.5 plus lump sum 0-2.5	813	759	54
O O'Neill	35-40 plus lump sum 100-105	2.5-5 plus lump sum 2.5-5	882	815	67
A Campbell	35-40 plus lump sum 0-5	0-2.5	617	545	34

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

## Cash Equivalent Transfer Values

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

# Accountability Report

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.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the 2015 Scheme for the period from 1 April 2015 to 31 March 2022.

## Fair Pay Disclosures (Audited)

### Pay Ratios

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

The banded remuneration of the highest paid director in the Belfast Trust in financial year 2024-25 was £265,000 to £270,000 (2023-24, £235,000 to £240,000). The relationship between the mid-point of this band and remuneration of the Trust's workforce is outlined in the tables below:

2024-25	25th percentile	Median	75th percentile
Total Remuneration (£)	£29,123	£37,343	£48,690
Pay ratio	9.19 :1	7.16 :1	5.49 :1

2023-24	25th percentile	Median	75th percentile
Total Remuneration (£)	£29,376	£36,896	£47,653
Pay ratio	8.08 :1	6.44 :1	4.98 :1

# Accountability Report

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 remunerations disclosed above do not include agency staff.

Staff with negative Gross Pay have been omitted. Staff whose WTE were less than full time were made up to Full Time Equivalents. In line with previous years all the extracted figures were annualised and a consistent approach was kept in both years. Staff with Whole Time Equivalents that skewed the totals were also removed ie. those who worked sessions or those less than 0.1.

Remuneration for Trust staff ranged from £23,615 to £267,500 (2023-24, £22,383 to £237,500), the lower range limit being the full time equivalent of a Band 1 employee on the Agenda for Change payscale, and the upper range disclosed being the mid-point of the highest paid director's banding.

There were 8 employees that received remuneration above the highest paid Director. These 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 average employees' earnings has increased to £44,405 in 2024-25 (£43,242 in 2023-24) an increase of 2.7%. The increase is a result of the pay awards implemented in the year. Whilst the average baseline pay award increase was 5.5% for staff on Agenda for Change terms and conditions and 6% for those on Medical and Dental contracts, the lower average percentage rate increase from 2023-24 reflects the impact of the non consolidated payment received by all staff in 2023-24.

The ratio between the highest paid director and staff on the lower percentile (12%), the median (10%) and upper percentile (9%) all increased compared to those for 2023-24. This is consistent with the percentage change for the highest paid director of 12.6%. Staff changes in the role of Medical Director in 2023-24 meant this post which traditionally would be the highest paid director role was not in that year. For 2024-25 the FYE of the Medical Director is again the highest paid director role and includes additional allowances in their total remuneration as part of their consultant role.

## Percentage Change in Remuneration

The percentage changes in respect of the Belfast Health and Social Care Trust are shown in the following table:

	2024-25	2023-24
Trust staff average remuneration % change	2.7%	9.3%
Highest paid director % change	12.6%	2.2%

No performance pay or bonuses were payable to the highest paid director in these years.

# Accountability Report

## Staff Report

The Trust is committed to supporting employees to manage their mental, emotional and physical well-being through a wide range of initiatives such as:

- Having a Wellbeing Conversation (practical tools and guidance for managers to support their staff) Staff Care, Belfast Recovery College, Clinical Psychology Services, Condition Management Programme, Stress Focus Groups, Here 4U, the Mind Ur Mind Toolkit, Menopause Toolkit, Employee Wellbeing Toolkit, Domestic Abuse Resources 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 website
- Assisting managers with supporting staff to remain working and or return to work, supporting person centred and timely reasonable adjustments and identifying long-term solutions for a range of health conditions. HR, in partnership with Occupational Health and HSC Pensions colleagues also provide holistic, bespoke support and guidance to staff whose employment may end on ill health grounds
- To promote employee wellbeing, the Trust offered ten sessions on “How to Have a Wellbeing Conversation”. HR co-developed this initiative in partnership with Health Improvement and the Leadership Centre. The aim of these workshops is to equip managers and staff with the knowledge and skills to hold conversations about wellbeing. In 2024, we delivered 5 of these sessions with 99 attendees.

## Staff Experience Survey and Recognition

The Staff Experience Survey helps us to understand how we can make our workplace even better. This year's survey was our first every fully in-house delivered Staff Experience Survey. Despite running in

parallel to the introduction of the EPIC system we saw a small but positive increase in participation across the Trust, with 5,746 staff members taking part, representing 25.8% of our workforce: a 1.45% increase from June 2023 and our highest response rate to-date.

While the survey revealed a slight decrease in the overall staff engagement score, from 3.75 to 3.71, we observed improvements in all other areas of focus, and in particular:

### Reward and Recognition

**What it means:** We are doing a better job at recognising and rewarding staff for their hard work.



# Accountability Report

## Wellness and Resilience

**What it means:** Our initiatives to enhance staff well-being and aid their resilience are yielding results.

## Choice and Autonomy

**What it means:** Staff are reporting more control and flexibility over their work.

These results highlight the importance of staff feedback and the positive impact it has on our efforts to enhance the workplace environment. Improving organisational culture is not a “nice to do” but is vital because we know that any improvement in staff experience results in an improvement in patient experience. Other benefits include increased productivity, attendance and retention.

The survey also provides those staff participating with an opportunity to recognise a colleague by nominating them to receive a recognition certificate. Notably, 3,724 staff members were nominated to receive a recognition certificate, marking a significant 17.2% increase from June 2023. The initial June 2021 survey attracted 900 nominations, nominations increased to 2,093 in March 2022, to 2,550 in November 2022 and 3,177 in 2023.

## Supporting Staff in Response to Racist Attacks During Summer 2024

During the unprecedented events over the summer months, HR worked in partnership with a range of key stakeholders including staff, managers, Psychology Services, Trade Unions, PSNI and NIPEC to implement immediate support and guidance for ethnically diverse staff and their managers affected by a spate of racist, hate crimes. HR worked with managers to co-ordinate immediate, bespoke and holistic support including counselling, transport to work, localised risk assessments and utilisation of our comprehensive suite of Work Life Balance Policy. We held regular briefing sessions with PSNI and affected services working in front line areas affected by civil unrest whereby we enabled support of our front line staff to care for patients and service users. The series of Trust wide drop in events with PSNI afforded our staff the opportunity to share their concerns, have reassurance from Community Police personnel and obtain confidential advice and signposting to a range of services and guidance about personal safety.

## Race Awareness Week

As part of Race Awareness week in September 2024, HR hosted a Race At Work event with the Equality Commission NI and Business in The Community. A range of health care providers including HSCNI colleagues and those in the voluntary and private sector were in attendance. Having shared our experience as detailed above, ECNI commended the Trust for its person centred, compassionate care of our diverse workforce.

# Accountability Report

## Reporting a Hate Crime

HR and Equality & Planning colleagues co-developed a support resource for staff and managers. This enables staff to report a Hate Crime and highlights the range of support available to staff both internally and externally including Victim Support, Staff Care and PSNI. This has been particularly useful to share with staff affected by the racist attacks that occurred across the City in 2024.

## Supporting Internationally Recruited Staff

As part of our ongoing commitment to staff health and wellbeing and promoting equality, diversity and inclusion we have developed a virtual resource providing an overview of living and working in NI for our internationally recruited staff. This provides practical advice about registering with a GP etc., banking, wellbeing resources and staff networks.

## Virtual Wellbeing Support Resources

In addition to attending the corporate Welcome Event for new staff each month to highlight the comprehensive variety of health and wellbeing support resources, HR have developed a wide range of virtual resources including guidance on flexible working, domestic abuse and improving working lives initiatives.

## Menopause Events

A further programme of monthly menopause events took place throughout the year on a range of subjects including diet, pelvic floor health, mood and the psychological impact of menopause.

Menopause relate events continue to be our most popular bWell resources and over 600 staff attended our virtual, on-line events in 2024-25 and provided feedback with regards how valuable these resources are in terms of learning, signposting to support and improving awareness of relevant health and lifestyle issues.

Menopause and pelvis and menopause and sleep tips were both attended by 40 staff; managing hot flushes and night sweats attended by 103; HRT attended by 138. A Café Menopause event is scheduled to take place on 27 March 2025 and there are 40 places available at this in-person event. We co-hosted this event with Dr Liz Simpson, University Of Ulster

## Supporting Working Carers

The Trust is mindful that caring for someone whilst balancing employment and other family commitments can be challenging and stressful. A number of virtual Carers Events were held throughout 2024 with topics that ranged from supporting adults living with autism; awareness of and access to benefits and entitlements as carers; dementia awareness including information from the dementia navigators and mental health.



# Accountability Report

The following sessions were held in 2024-25:

Carers Rights: 8; Top Tips for carers: 24; dementia Navigators: 50; autism/Emotional health and wellbeing 32 and delirium awareness 61.

The Consumer Council provided three on line sessions as follows:

- How employees can protect themselves from scams was held in October 2024 and was attended by 42 staff
- Household budgeting was held in January 2025 and attended by 44 staff
- Travel rights was held in March 2025 and attended by 41 staff.

## Financial Wellbeing

Financial worries or concerns during the current financial climate can affect our mental and emotional health and wellbeing. HR have developed a new, virtual How to Avoid Fraud & Scams resource for staff and managers.

The Trust continues to work in partnership with Money and Pension Services, HSC Pensions, Advice Space, Consumer Council and regional HSCNI colleagues. We delivered the following:

- A financial wellbeing session with Money and Pensions Service (MAPS) was held 4 June 2024 and was attended by 19 staff. During Talk Money week an on-line Financial Wellbeing Session was held on 6 November 2024 providing information on the government website "Moneyhelper" which is a tool to help employees assess their current financial situation and plan for the future. This session was attended by 241 employees
- We continue to update our bWell health and wellbeing resources with a range of topical support for staff re all matters related to financial wellbeing and improving knowledge of a range of support. Our working partnership with MAPS provides us with a range of interesting, topical articles that are easy to read and contain facts and signposting for our staff and managers to key services.

## Guidance on Flexible Working

The Trust is committed to supporting flexible working and balancing that with safe and effective service patient care. The HR Improving Working Lives Team delivered a number of flexible working clinics for staff and managers highlighting opportunities available and support for managers and staff with related queries. Hybrid working continues to be a popular work-life balance option for large numbers of Trust staff and HR continue to provide support and guidance for managers and staff on a range of matters including term time working, part time, compressed hours and flexi time. We delivered a series of in-person workshops to our social work and mental health colleagues aimed at highlighting how flexible working can successfully be enabled within clinical or service

# Accountability Report

user / patient facing roles and showcasing lots of the existing good practice within these services.

In December 2024 the Trust launched a new Flexible Retirement Guidance to include the option for staff to request Partial Retirement. Information sessions for managers and employees supported the roll out of the new arrangements.

## Employers for Disability

We aim to provide a workplace environment and conditions of employment which allow people with disabilities the opportunity to seek, obtain and maintain employment.

Examples of how we do this include:

- Timely, person centred reasonable adjustments for disabled job applicants and colleagues and detailed advice and guidance is available from Human Resources and Occupational Health
- Utilising the Regional HSCNI 'Disability Tool Kit' and Disability Policy for Managers and Staff
- We work closely with the Department for Work and Pensions in implementing a range of programmes to support disabled employees. Examples include Access to Work and the Workable Scheme
- Dissemination of the Mind your Mind Toolkit and other resources on our bWell website for managers and staff on looking after mental health and wellbeing
- Provide support to the Disability Steering Group to enable the employment and support of persons with a disability
- Accreditation as a Disability Confident Employer with the UK Government (Department of Work and Pensions) sponsored scheme for employers
- Accreditation as a Disability Positive employer with AAA\* accreditation status. This award recognises the commitment demonstrated by Belfast Trust in implementing an array of practical measures to attract and retain employees and disabled service users



# Accountability Report

- Working in partnership with Belfast Met to co-ordinate and provide work experience placements Trust-wide for disabled candidates
- In addition, the Trust ensures that disabled job applicants will receive fair treatment and will be considered solely on their ability to do the job
- The Ability Passport continues to be promoted. This is a best practice document that a disabled employee may choose to complete with their line manager. It provides a framework within which to discuss the employee's health and what adjustments can be made at work to support and assist them
- As part of our continued membership of Employers Forum for Disability, they delivered virtual courses to Managers on neurodiversity including dyslexia, autism and ADHD. A further course was also provided on mental health conditions
- We have co-developed an innovative new service with Occupational Health which offers assistance to managers as they support neurodivergent staff in the workplace. Managers can gain guidance on best practise and sources of support Trust-wide and with external partner organisations including Autism NI, Cedar Foundation, Access to Work Scheme and Workable
- Supporting our neurodivergent workforce is key and we held a Live demonstration of Read and Write (assistive Software available to Trust staff and their family members) on 10 December 2024 which was attended by 71 staff.

## 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.

The Parenting Focus (formerly Parenting NI) portal on the bWell website is an innovative, free, digital resource for staff providing a one-stop-shop for parents and families. The Portal can assist working parents and carers of children and young people to navigate the various challenges that can present and it is hosted on our bWell website. We continue to work in partnership with Employers for Childcare and Trust staff can access their free, confidential helpline with regards childcare and or related benefits queries and support regarding tax free childcare vouchers.

As parenting can be challenging, Ascertainment provided a session entitled "Power of the Parent" which provided staff an opportunity to gain information on how as parents they can minimise risk and harm to their teenage children. This session was attended by over 80 employees.

To promote employee wellbeing, the Trust offered sessions on "How to have a Wellbeing Conversation". The aim of these workshops is to equip managers and staff with the knowledge and skills to hold conversations about wellbeing. These sessions were attended by almost 100 managers and staff from January 2024 to May 2024.

# Accountability Report

## Summer Scheme

The Improving Working Lives team delivered another successful Summer Scheme across four sites from 3 July to the 9 August 2024. 405 children attended the Schemes from 287 families. The scheme continues to be rated as excellent value and a great resource for working parents.

## Employment Equality Diversity Plan

Equality, diversity and inclusion are central to the Trust's overall purpose to improve health and wellbeing and reduce inequalities. Our aim is to ensure that the new S75 Equality Action Plan and Disability Action Plan 2024-2029 supports the Trust's People and Culture 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, diversity and inclusion 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:

- Refreshed model for providing practical support and guidance to ethnically diverse staff on all areas of living and working in Northern Ireland
- Continued working partnership with NIPEC and their appointed Professional Officer for Ethnic Diversity within Belfast Trust
- Co-development of Cultural Competency training and Ministerial launch of resource with regional colleagues in February 2025
- Continue to promote our Calendar of Events and Celebrating Events Policy and Calendar, which highlights our commitment to recognition and promotion of a diverse range of events throughout the year including; PRIDE, Race Relations Week, Ramadan and International Day for Persons with a Disability
- Reviewed and updated the Employment Equality and Diversity Action Plan with regional HSCNI colleagues and continue to implement the Belfast Trust Equal Opportunity/Diversity and Inclusion Policy
- Continue to implement our Affirmative Action Programme as per outcomes from the Trust's 5th Article 55 review
- Our mandatory Equality, Good Relations and Human Rights e-learning programme for all staff is available on the regional HSC learning platform. This package remains available for new staff joining the Trust through the Statutory Mandatory Training Belfast Trust pre-boarding e-learning platform
- Continue to support and promote the regional LGBT Network and participated in the 2024 Belfast Pride event

# Accountability Report

- Continue to promote the Rainbow Badge initiative which has over 900 badge wearers across the Trust
- Continue to provide a confidential bullying and harassment support service for staff
- Continue to co-deliver and promote the Trust's Domestic & Sexual Violence & Abuse Support Service with Trade Union colleagues.

## Workforce Capacity

### Staff Composition by Gender (Audited)

The following table provides an analysis of the gender breakdown as at 31 March 2025.

Gender	Director		Non-Executive Director		Senior Management <sup>1</sup>		Other Staff		Headcount of Employee <sup>2</sup>	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	10	62%	4	50%	52	68%	16,845	76%	16,911	76%
Male	6	38%	4	50%	25	32%	5,305	24%	5,340	24%
Total	16		8		77		22,150		22,251	

<sup>1</sup> Senior Management: defined as Chairs of Division, Assistant / Co-Directors equivalent

<sup>2</sup> Total Head Count: excludes those staff classified as bank only contracts.

### Staff Turnover (Audited)

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:

	2024-25	2023-24
Number of Leavers in Period	1,511	1,703
Average Number of Staff <sup>(1)</sup>	20,845	20,700
Staff Turnover	7.25%	8.23%

<sup>(1)</sup> Staff turnover calculation based on headcount of staff on permanent contracts and excludes staff on temporary or bank only contracts

The Trust continues to monitor staff turnover by Directorate to identify any trends.

# Accountability Report

## Learning and Development Portfolio

The HR People & Organisational Development Team (POD) continue to offer a Learning and Development Portfolio with a broad and evolving range of development opportunities to meet the needs of our diverse staff population. Training is delivered through a blended model of virtual and in-person sessions, enabling wide reach while maintaining opportunities for direct interaction and engagement.

The Portfolio remains responsive to staff needs, drawing on adult learning principles and leveraging modern digital technologies to maximise learning impact. Since the launch of our Learning Management System (Learn HSCNI) in May 2023, staff have been able to access learning at their own pace and track progress throughout their employment journey.

April 2024 – March 2025 Portfolio Highlights:

ACHIEVEMENTS		EXAMPLES OF TRAINING OFFERED
<b>1744</b> Staff took part in a Learning & Development Portfolio Training Session	<b>45</b> OD Interventions Delivered	Customer Care How to be a Good Team Leader Effective Communication Having Important Conversations Interview with Impact Managing with Care Inspiring Managers
<b>233</b> Staff, completed a development program, focused on building leadership and management capability.	<b>797</b> Staff took part in an OD intervention	<b>QUALITATIVE FEEDBACK FROM ATTENDEES</b>  "VERY THOROUGH TRAINERS KNOWLEDGE. GREAT ENGAGEMENT."  "EVERYTHING HAS BEEN COVERED, SUCH AN INFORMATIVE SESSION AND BECAUSE IT WAS SPLIT OVER THE TWO DAYS IT FELT LESS OVERWHELMING."  "VERY PRACTICAL COURSE PRESENTED IN AN ENGAGING WAY."  "SPEAKERS ALL VERY UPBEAT AND ENTHUSIASTIC, OPEN TO ANSWERING QUESTIONS, LOTS OF REALLY HELPFUL INFORMATION AND CONTACT DETAILS PROVIDED."
<b>71%</b> of staff who took part in a Learning & Development Portfolio Session rated 9 or 10 out of 10 when asked if they would recommend it to a colleague.	<b>105</b> Staff attended a Values Workshop	
<b>70%</b> of staff who completed a portfolio course rated 9 or 10 out of 10 when asked if they would be able to implement their learning in practice.		

Despite a pause in training delivery between June and August 2024 to support the go-live of encompass, the Portfolio continued to deliver core development opportunities. During this period, only essential OD interventions—with Co-Director approval—were carried out.

There is now a strategic shift toward enhancing our training materials by adopting a more self-directed e-learning approach, enabling greater flexibility and accessibility. In line with this, plans are progressing to develop the Being Belfast Learning Academy, which will bring all learning under a single umbrella. This academy will offer tailored development pathways aligned to specific roles, structured within themed Schools, marking a significant step toward creating a modern learning ecosystem that supports career development, personal growth, and organisational excellence.



# Accountability Report

## Nursing Assistant Induction / RQF

Nursing Assistants are an essential part of Belfast Trust's healthcare team. They provide a vital role supporting the registered nursing workforce to deliver high quality nursing care. Our dedicated HR Vocational Learning Team have recently focused their efforts on ensuring the Nursing Assistant Induction Course is hosted and easily accessible for all Nursing Assistants on Learn HSCNI. The HR Vocational Learning Team have increased their capacity and are able to deliver the Nursing Induction Course online each month.

For the period April 2024 – March 2025 a total of 179 Nursing Assistants at Band 2 and Band 3 level successfully completed the Nursing Induction course. During this period, the team has continued to support the development of healthcare support staff through the RQF programme. In September 2024, three candidates successfully completed the RQF Level 2 programme, while eight candidates completed the RQF Level 3 programme, with a further two completions expected. Fifteen candidates began the RQF Level 3 programme in January 2025, including two from theatre settings. These programmes continue to play a vital role in strengthening the knowledge, skills, and confidence of staff working in clinical support roles across the organisation.

## Improving Statutory Mandatory Training Compliance for New Starts

Since the introduction of the single start date (SSD) in July 2024, all new Belfast Trust staff are now required to complete their statutory mandatory training prior to commencing their role. This training is accessed digitally via their personal devices, allowing new starters to complete mandatory training in advance.

The change has significantly improved compliance for new starts, with completion rates increasing from 9.5% to 79% since the introduction of SSD in July 2024.

## In-person Corporate Welcome Event

In October 2024, Belfast Trust reintroduced the in-person Corporate Welcome Event, redesigned as a cultural induction to embed new staff into the organisation's values and ways of working from day one.

This mandatory event (excluding internal movers, bank, and agency staff) takes place monthly, aligning with our single start date (SSD) model and has had a positive impact on streamlining onboarding processes across all HR functions.

The welcome includes interactive sessions based on the core HSC values, helping new staff understand not just their role, but the cultural and behavioural expectations of the Trust. It ensures staff know what they can expect from Belfast Trust as an employer as well as what support and staff services are available to them.

To date, 994 staff have attended the Corporate Welcome across a total of 9 events, marking a key



# Accountability Report

step in delivering a consistent, values-led induction experience. With 93% of staff agreed that ‘the structure of the day was engaging’.

FEEDBACK FROM OUR NEW STAFF ON CORPORATE WELCOME EVENT	
"THE BEST PART OF THE DAY... WAS GETTING TO KNOW OTHER NEW STARTS AND FIGURING OUT THIS NEW JOURNEY TOGETHER"	"THE BEST PART OF THE DAY WAS...INTERACTING WITH OTHERS AND FEELING THAT I AM NOW PART OF SOMETHING BIGGER"
"THE BEST PART OF THE DAY... WAS HOW INFORMATIVE THE DAY WAS AND PUTTING THEORY INTO PRACTICAL EXAMPLES WHICH WILL ENABLE ME TO PRACTICE CONFIDENTLY AND COMPETENTLY"	
"THE BEST PART OF THE DAY WAS...MEETING OTHER EMPLOYEES I MAY NOT OTHERWISE HAVE CROSSED PATHS WITH"	"THE BEST PART OF THE DAY WAS...THAT IT WAS VERY INCLUSIVE AND ALL MEMBERS OF STAFF HAD THE SAME INITIAL TRAINING"
	"THE BEST PART OF THE DAY... INTERACTING WITH OTHERS AND FEELING THAT I AM NOW PART OF SOMETHING BIGGER"

## Managing Attendance

For the period 1 April 2024 to 31 March 2025, the Attendance Management Team has:

- Provided a monthly absence report to Trust Board
- Provided absence reports on a monthly basis to Directors, & Senior Managers to monitor and support the reduction of sickness absence and comply with Directorate Delivering Value requirements
- Provided our Trust absence reports to the regional group on a monthly basis to monitor and benchmark Trust performance in the region
- Held monthly Attendance Improvement Programme Board meetings which reports to the People and Culture Steering group via the New Ways of Working Group
- Supported Line Management and staff through approximately 1141 absence review meetings
- Delivered Attendance Management training virtually or in person to a total of 876 managers
- Held 11 monthly Attendance Case Management Meetings providing the opportunity for Managers, Occupational Health Practitioners and relevant Human Resource Management Representatives to discuss complex cases and agree next steps
- In complex absence cases the Attendance Team initiated and attended 6 case conference meetings with the Occupational Health team, employees and appropriate line management
- Managed a monthly alert list to managers who have staff on Half Pay or No Pay to support prevention of overpayment in partnership with Finance and Payroll colleagues
- Supported 59 employees and their Line Management through the medical redeployment process

# Accountability Report

- Supported 114 employees and their Line Management through the Ill health retirement process
- Supported 116 employees and their Line Management through Termination of their employment on grounds of Ill Health.

The Attendance Management Team work in partnership with all key stakeholders to support employees and managers at all levels in the application of the Management Attendance Policy and associated procedures.

## Absence Reporting:

For the period from 1 April 2024 to 31 March 2025 sickness absence for the Trust was 9.33% and compares to 9.43% for the previous year 2023-24.

During this period, the predominant reason for absence was mental health related, accounting for 38.76% of hours lost by sick absence. Following this, the next top reasons for sickness absence in this period were;

- Musculoskeletal: 15.22% hours lost
- General Debility: 8.33% hours lost
- Influenza: 5.78% hours lost
- Gastrointestinal: 4.98% hours lost.

## Off-Payroll Expenditure (Audited)

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

## Consultancy

The Trust did not incur any consultancy expenditure in 2024-25 (2023-24: £Nil).

# Accountability Report

## Staff Numbers and Related Costs (Audited)

The staff costs as reported in the financial statements are as follows:

Staff costs comprise:	2024-25			2023-24
	Permanently employed staff	Others	Total	Total
	£000s	£000s	£000s	£000s
Wages and salaries	920,710	198,398	1,119,108	1,054,615
Social security costs	100,211	7,171	107,382	97,278
Other pension costs	174,042	8,958	183,000	170,721
<b>Sub-Total</b>	<b>1,194,963</b>	<b>214,527</b>	<b>1,409,490</b>	<b>1,322,614</b>
Capitalised staff costs	(738)	0	(738)	(1,136)
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>1,194,225</b>	<b>214,527</b>	<b>1,408,752</b>	<b>1,321,478</b>
Less recoveries in respect of outward secondments			(8,435)	(8,865)
<b>Total net costs</b>			<b>1,400,317</b>	<b>1,312,613</b>
<b>Total Net costs of which:</b>				
Belfast HSC Trust			1,408,752	1,321,478
Charitable Trust Fund			0	0
Consolidation Adjustments			(2,075)	(1,502)
<b>Total</b>			<b>1,406,677</b>	<b>1,319,976</b>

Staff Costs exclude £738k charged to capital projects during the year (2023-24 £1,136k).

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. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2024-25 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements. GAD have recommended that the future longevity improvement assumptions are updated to be in line with the 2022-based population projections for the United Kingdom published by the Office for National Statistics (ONS) on 28 January 2025. Financial assumptions are updated to reflect recent financial conditions.

# Accountability Report

## Average number of persons employed (Audited)

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

	2024-25			2023-24
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,082	1,129	2,211	2,144
Nursing and midwifery	7,028	911	7,939	7,947
Professions allied to medicine	3,572	183	3,755	3,648
Ancillaries	1,566	301	1,867	1,843
Administrative & clerical	3,355	338	3,693	3,702
Works	245	0	245	255
Social Services	2,429	175	2,604	2,566
Other	0	0	0	0
<b>Total average number of persons employed</b>	<b>19,277</b>	<b>3,037</b>	<b>22,314</b>	<b>22,105</b>
Less average staff number relating to capitalised staff costs	(7)	0	(7)	(27)
Less average staff number in respect of outward secondments	(69)	0	(69)	(70)
<b>Total net average number of persons employed</b>	<b>19,201</b>	<b>3,037</b>	<b>22,238</b>	<b>22,008</b>
<b>Of which:</b>				
Belfast HSC Trust			22,238	22,008
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0

## Staff Benefits

The Belfast Health and Social Care Trust has no staff benefits.

## Retirements due to ill-health (Audited)

During 2024-25 there were 76 early retirements from the Trust, agreed on the grounds of ill-health (2023-24: 67). The estimated additional pension liabilities of these ill-health retirements will be £170k (2023-24: £140k). These costs are borne by the HSC Pension Scheme.

# Accountability Report

## Reporting of early retirement and other compensation scheme – exit packages (Audited)

Exit package cost band	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
	Number of compulsory redundancies		Number of other departures agreed		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
<b>Total number of exit packages by type</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	£000s	£000s	£000s	£000s	£000s	£000s
<b>Total resource cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (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)

	2024-25 £000s	2023-24 £000s
Trust management costs	68,442	62,946
Income:		
RRL	2,148,123	2,016,907
Income per Note 4	147,742	144,244
Less interest receivable	0	0
Total Income	2,295,865	2,161,151
<b>% of total income</b>	<b>2.98%</b>	<b>2.91%</b>

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** (Audited)

The Partnership Agreement between the Belfast Trust and the DoH, outlines the overall governance framework in which the Trust will operate, including the framework through which the necessary assurances are provided to stakeholders.

The discharge of the responsibilities within the Partnership Agreement 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.

# Accountability Report

## Losses and Special Payments (Audited)

Losses statement	2024-25	2023-24
Total number of losses	291	421
Total value of losses (£000)	1,744	1,601

Individual losses over £300,000	2024-25 £'000	2023-24 £'000
Cash Losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Store losses	0	0

Special payments	2024-25	2023-24
Total number of special payments	523	494
Total value of special payments (£000)	24,179	13,983

Individual special payments over £300,000	2024-25 £'000	2023-24 £'000
Compensation payments		
- Clinical Negligence <sup>(1)</sup>	8,814	4,857
- Public Liability	0	0
- Employers Liability	0	0
- Other <sup>(2)</sup>	984	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments <sup>(2)</sup>	751	0

<sup>(1)</sup> Clinical Negligence cases settled in the year at a value exceeding £300k being £2,341k, £2,099k, £1,570k, £1,055k, £519k, £485k and £344k, respectively. A further case that settled in prior years had PPO payments made in the year that exceeded £300k, being £401k.

<sup>(2)</sup> Other litigation cases settled in the year at a value exceeding £300k being a general contract case of £695k and an employment law case. The employment law case included a severance payment of £751k disclosed separately and damages and costs of £289k reported under compensation heading. Although the compensation element is under the £300k reporting threshold the total combined payments for the case were £1,040k.



# Accountability Report

## 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.

## Long Term Expenditure

An analysis of long term expenditure trends is reported in the Financial Resources section of the Performance Analysis Report at page 42.

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



Maureen Edwards  
Interim Chief Executive

20 June 2025

Date

# Accountability Report

## **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 2025 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of Belfast Health and Social Care Trust's affairs as at 31 March 2025 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.

#### **Opinion on regularity**

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

#### **Basis for opinions**

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

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

#### **Conclusions relating to going concern**

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

# Accountability Report

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 certificate.

## **Other Information**

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

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

I have nothing to report in this regard.

## **Opinion on other matters**

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

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

## **Matters on which I report by exception**

In the light of the knowledge and understanding of the 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

# Accountability Report

to you if, in my opinion:

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

## **Responsibilities of the Trust and Accounting Officer for the financial statements**

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the 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 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 examine, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Belfast Health and Social Care Trust through discussion

# Accountability Report

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 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. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

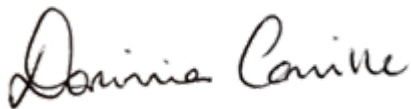
A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

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.

# Accountability Report

## Report

I refer to the Governance Statement disclosures in respect of 'Cardiac Surgery and potential impact on culture and governance across the Trust'. I note the recent announcement from the Minister of Health which raises the performance and accountability process for Belfast Health and Social Care Trust to Level 5, the highest level within the Department of Health's Support and Intervention Framework (SIF). I further note that such an intervention is required in only the most serious and exceptional circumstances and this extends to the entire organisation. I will keep in view the progress made by the Trust in the application of these interventions and any impacts on the overall governance of the organisation, as well as actions taken by the Department in their monitoring and oversight role.



*Dorinnia Carville*

*Comptroller and Auditor General*

*Northern Ireland Audit Office*

*106 University Street*

*BELFAST*

*BT7 1EU*

*25 June 2025*

# Financial Statements

## Financial Statements





# Financial Statements

**Belfast Health And Social Care Trust**

**Accounts for the year ended 31 March 2025**

## **Foreword**

These accounts for the year ended 31 March 2025 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.

# Financial Statements

## Belfast Health And Social Care Trust

### Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

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.

		2025		2024	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Income</b>					
Revenue from contracts with customers	4.1	137,248	135,481	133,398	132,114
Other operating income	4.2	10,494	10,661	10,846	11,101
<b>Total operating income</b>		<b>147,742</b>	<b>146,142</b>	<b>144,244</b>	<b>143,215</b>
<b>Expenditure</b>					
Staff costs	3	(1,408,752)	(1,406,677)	(1,321,478)	(1,319,976)
Purchase of goods and services	3	(717,709)	(717,657)	(679,071)	(679,071)
Depreciation, amortisation and impairment charges	3	(116,664)	(116,664)	(87,876)	(87,876)
Provision expense	3	(225,227)	(225,227)	(123,197)	(123,197)
Other expenditures	3	(168,713)	(172,761)	(160,345)	(162,954)
<b>Total operating expenditure</b>		<b>(2,637,065)</b>	<b>(2,638,986)</b>	<b>(2,371,967)</b>	<b>(2,373,074)</b>
<b>Net operating expenditure</b>		<b>(2,489,323)</b>	<b>(2,492,844)</b>	<b>(2,227,723)</b>	<b>(2,229,859)</b>
Finance income	4.2	0	1,181	0	1,150
Finance expense	3	(3,664)	(3,664)	(3,002)	(3,002)
<b>Net expenditure for the year</b>		<b>(2,492,987)</b>	<b>(2,495,327)</b>	<b>(2,230,725)</b>	<b>(2,231,711)</b>
Adjustment to net expenditure for non cash items	22.1	344,959	344,959	213,944	213,944
Net expenditure funded from RRL		(2,148,028)	(2,150,368)	(2,016,781)	(2,017,767)
Revenue Resource Limit (RRL)	22.1	2,148,123	2,148,123	2,016,907	2,016,907
Add back charitable trust fund net expenditure		0	2,340	0	986
<b>Surplus / (Deficit) against RRL</b>		<b>95</b>	<b>95</b>	<b>126</b>	<b>126</b>
<b>Other Comprehensive Expenditure</b>					
<b>Items that will not be reclassified to net operating costs:</b>					
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/7	64,325	64,325	34,050	34,050
Net gain/(loss) on revaluation of intangibles	6.1/6.2/7	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	600	0	7,936
<b>Items that may be reclassified to net operating costs:</b>					
Net gain/(loss) on revaluation of investments		0	0	0	0
<b>Total comprehensive expenditure for the year ended 31 March</b>		<b>(2,428,662)</b>	<b>(2,430,402)</b>	<b>(2,196,675)</b>	<b>(2,189,725)</b>

The notes on pages 147 to 182 form part of these accounts.

# Financial Statements

## Belfast Health And Social Care Trust

### Consolidated Statement of Financial Position as at 31 March 2025

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.

		2025		2024	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Non Current Assets</b>					
Property, plant and equipment	5.1/5.2	1,633,216	1,633,216	1,605,546	1,605,546
Intangible assets	6.1/6.2	27,581	27,581	33,577	33,577
Financial assets	9	0	65,573	0	67,792
<b>Total Non Current Assets</b>		<b>1,660,797</b>	<b>1,726,370</b>	<b>1,639,123</b>	<b>1,706,915</b>
<b>Current Assets</b>					
Assets classified as held for sale	10	0	0	0	0
Inventories	11	25,556	25,556	24,144	24,144
Trade and other receivables	13	74,252	74,245	79,705	79,410
Other current assets	13	986	986	1,650	1,650
Cash and cash equivalents	12	18,940	19,968	25,111	25,973
<b>Total Current Assets</b>		<b>119,734</b>	<b>120,755</b>	<b>130,610</b>	<b>131,177</b>
<b>Total Assets</b>		<b>1,780,531</b>	<b>1,847,125</b>	<b>1,769,733</b>	<b>1,838,092</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(388,729)	(388,880)	(407,357)	(407,533)
Other liabilities	14	(5,448)	(5,448)	(5,071)	(5,071)
Provisions	15	(73,996)	(73,996)	(20,504)	(20,504)
<b>Total Current Liabilities</b>		<b>(468,173)</b>	<b>(468,324)</b>	<b>(432,932)</b>	<b>(433,108)</b>
<b>Total assets less current liabilities</b>		<b>1,312,358</b>	<b>1,378,801</b>	<b>1,336,801</b>	<b>1,404,984</b>
<b>Non Current Liabilities</b>					
Provisions	15	(418,637)	(418,637)	(272,375)	(272,375)
Other payables > 1 year	14	(81,572)	(81,572)	(83,695)	(83,695)
<b>Total Non Current Liabilities</b>		<b>(500,209)</b>	<b>(500,209)</b>	<b>(356,070)</b>	<b>(356,070)</b>
<b>Total assets less total liabilities</b>		<b>812,149</b>	<b>878,592</b>	<b>980,731</b>	<b>1,048,914</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		590,448	590,448	533,906	533,906
SoCNE reserve		221,701	221,701	446,825	446,825
Other reserves - charitable fund		0	66,443	0	68,183
<b>Total equity</b>		<b>812,149</b>	<b>878,592</b>	<b>980,731</b>	<b>1,048,914</b>

The notes on pages 147 to 182 form part of these accounts.

The financial statements on pages 141 to 182 were approved by the Board on 20 June 2025 and were signed on its behalf by;

Signed

*Hameer Jiwads*

Date 20 June 2025

# Financial Statements

## Belfast Health And Social Care Trust

### Consolidated Statement of Cash Flows for the year ended 31 March 2025

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	2025 £000s	2024 £000s
<b>Cash flows from operating activities</b>			
Net deficit after interest/Net operating cost		(2,495,327)	(2,231,711)
Adjustments for non cash costs		341,301	210,978
(Increase)/decrease in trade and other receivables		5,829	(15,570)
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase)/decrease in inventories		(1,412)	(354)
Increase/(decrease) in trade payables		(20,399)	154,635
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant and equipment		(8,041)	(1,617)
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to leases		1,284	(74,192)
Movements in payables relating to PFI and other service concession arrangement contracts		462	(1,481)
Use of provisions	15	(25,473)	(14,375)
<b>Net cash outflow from operating activities</b>		(2,201,776)	(1,973,687)
<b>Cash flows from investing activities</b>			
Purchase of property, plant & equipment	5.1,5.2	(61,698)	(153,378)
Purchase of intangible assets	6.1,6.2	(4,163)	(19,596)
Proceeds of disposal of property, plant & equipment		189	7,839
Proceeds on disposal of assets held for resale		370	0
Drawdown from investment fund		4,000	1,000
Share of income reinvested		(1,181)	(1,150)
<b>Net cash outflow from investing activities</b>		(62,483)	(165,285)
<b>Cash flows from financing activities</b>			
Grant in aid		2,260,000	2,067,250
Cap element of payments in respect of leases and on balance sheet (SoFP) PFI (and other service concession) contracts	12.1	(1,746)	75,673
<b>Net cash inflow from financing activities</b>		2,258,254	2,142,923
<b>Net increase/(decrease) in cash &amp; cash equivalents in the period</b>		(6,005)	3,951
<b>Cash &amp; cash equivalents at the beginning of the period</b>	12	25,973	22,022
<b>Cash &amp; cash equivalents at the end of the period</b>	12	19,968	25,973

The notes on pages 147 to 182 form part of these accounts.

# Financial Statements

## Belfast Health And Social Care Trust

### Consolidated Statement of Changes in Taxpayers' Equity For the Year Ended 31 March 2025

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
<b>Balance at 1 April 2023</b>		<b>609,445</b>	<b>500,632</b>	<b>61,233</b>	<b>1,171,310</b>
<b>Changes in Taxpayers' Equity 2023-24</b>					
Grant from DoH		2,067,250	0	0	2,067,250
Transfers between reserves		776	(776)	0	0
Comprehensive expenditure for the year		(2,230,725)	34,050	6,950	(2,189,725)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	79	0	0	79
<b>Balance at 31 March 2024</b>		<b>446,825</b>	<b>533,906</b>	<b>68,183</b>	<b>1,048,914</b>
<b>Changes in Taxpayers' Equity 2024-25</b>					
Grant from DoH		2,260,000	0	0	2,260,000
Transfers between reserves		7,783	(7,783)	0	0
Comprehensive expenditure for the year		(2,492,987)	64,325	(1,740)	(2,430,402)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	80	0	0	80
<b>Balance at 31 March 2025</b>		<b>221,701</b>	<b>590,448</b>	<b>66,443</b>	<b>878,592</b>

The notes on pages 147 to 182 form part of these accounts.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### 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.

##### 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. This includes donated assets.

##### 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

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

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

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

# Financial Statements

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 2025 by Land and Property Services (LPS) with the next review due by 31 January 2030.

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)

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

## Short Life Assets

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

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

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



# Financial Statements

## Impairment loss

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

## 1.5 Subsequent expenditure

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

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

## 1.6 Intangible assets

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

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

## 1.7 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset through appropriate marketing at a reasonable

# Financial Statements

price and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses

## **Assets classified as held for sale are not depreciated.**

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

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

## **1.8 Inventories**

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

## **1.9 Income**

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with 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.

## **1.10 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. The Charitable Trust Funds investments have been consolidated.

## **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 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.

# Financial Statements

## 1.14 Leases

Under IFRS 16 Leased Assets which the Trust has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below the Department's threshold limit which is currently £5,000.

### Short term leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Lease agreements which contain a purchase option cannot qualify as short-term.

Examples of short term leases are software leases, specialised equipment, hire cars and some property leases

### Low value assets

An asset is considered "low value" if its value, when new, is less than the capitalisation threshold. The application of the exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new.

Examples of low value assets are ,tablet and personal computers, small items of office furniture and telephones.

### Separating lease and service components

Some contracts may contain both a lease element and a service element. DoH bodies can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help DoH bodies where it is time consuming or difficult to separate these components.

### The Trust as lessee

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- Indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

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

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayers equity. After transition the difference is recognised as income in accordance with IAS 20.

### Subsequent measurement

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by;

- Increasing the carrying amount to reflect interest;
- Reducing the carrying amount to reflect lease payments made; and
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

# Financial Statements

There is a need to reassess the lease liability in the future if there is:

- A change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

## Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

## The Trust as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Trust's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Trust's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term

The Trust will classify subleases as follows:

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

## 1.15 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

A PFI Asset will be measured in one of two ways:

- a) Where the contract is able to be split between the service element, the interest charge and the infrastructure asset, the asset will initially be measured in accordance with IFRS 16 with the interest charge and the service element recognised in the Statement of Comprehensive Income over the term or the lease; or
- b) Where there is a unitary payment stream that includes infrastructure and service elements that cannot be separated the service element of the payments must be estimated by obtaining information from the operator or by using the fair value approach. The fair value of the asset will determine the amount to be recorded with the

# Financial Statements

offsetting liability. The total unitary payment will then be split into three elements, the service charge, the repayment of capital and the interest expense.

Where the interest rate cannot be determined the rate provided by HM Treasury.

## **PFI liability**

A PFI liability is recognised at the same time as the PFI asset is recognised. It is measured initially at the capital value of the lease in accordance with IFRS 16. The liability does not include the interest or service charges, these elements are charged within the Statement of Comprehensive Net Expenditure.

Indexation linked payments in PPP liabilities should be recorded in accordance with IFRS 16.

Under IFRS 16 the liability must be remeasured if there is a change in future lease payments resulting from a change in the rate/index used to determine the lease payments. This does not include estimated future indexation linked payments.

The two elements required are:

- a) Initial measurement - the future PPP liability at 1 April 2023 will include the indexation linked changes to the capital element which have taken effect in the cash flows since the PPP arrangement commenced.
- b) Subsequent measurement of the PPP liability for index linked changes will happen when there is a change in cash flows such as when adjustments to the lease.

## **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 liability and is set against the carrying value of the liability.

## **1.16 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 Statements

## 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.

## 1.17 Provisions

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

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the relevant discount rates provided by HM Treasury. The applicable rates as at 31 March 2025 are detailed below:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	4.03%
	Medium term (5-10 years)	4.07%
	Long term (10-40 years)	4.81%
	Very long term (40+ years)	4.55%
Inflationary	Year 1	2.60%
	Year 2	2.30%
	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) 27-2024. The discount rate to be applied for employee early departure obligations is 2.40% for 2024-25.

# Financial Statements

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.

## 1.18 Contingent liabilities/assets

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

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

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

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

## 1.19 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 2024. It is not anticipated that the level of untaken leave will vary significantly from year to year.

### Retirement benefit costs

The Trust participates in the HSC Pension 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.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2024-25 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements. GAD have recommended that the future longevity improvement assumptions are updated to be in line with the 2022-based population projections for the United Kingdom published by the Office for National Statistics (ONS) on 28 January 2025. Financial assumptions are updated to reflect recent financial conditions



# Financial Statements

## **1.20 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.

## **1.21 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.

## **1.22 Government Grants**

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

## **1.23 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.

## **1.24 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.

## **1.25 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.

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

### **IFRS 17 Insurance Contracts:**

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4. The standard will be adapted for the central government context and updates made to the 2024-25 FReM, with an implementation date of 1 April 2025 (with limited options for early adoption).

Management currently assess that there will be minimal impact on application to the Trust's consolidated financial statements.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### 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	2025			2024		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Directorate						
Trauma, Orthopaedics, Rehabilitation Services & Maternity, Dental & Sexual Health	124,486	50,735	175,221	118,349	45,037	163,386
Child Health, NISTAR, Imaging, Outpatients & Medical Physics	132,508	49,274	181,782	109,615	53,555	163,170
Adult, Community & Older People Services & AHPs	165,729	204,978	370,707	146,873	184,881	331,754
Mental Health & Intellectual Disability	160,695	105,564	266,259	144,109	92,418	236,527
Cancer & Specialist Services	163,424	136,294	299,718	141,449	125,651	267,100
Unscheduled Care	190,213	87,376	277,589	169,004	90,258	259,262
ACCTSS & Surgery	197,422	70,089	267,511	176,544	72,142	248,686
Social Work & Children's Community Services	70,674	53,572	124,246	63,604	45,345	108,949
Patient and Client Support Services	81,143	24,844	105,987	69,136	20,566	89,702
Research & Development	11,382	1,379	12,761	9,478	385	9,863
Other Trust Service/Corporate Group	111,076	105,554	216,630	173,317	112,275	285,592
<b>Expenditure for Reportable Segments net of Non Cash Expenditure</b>	<b>1,408,752</b>	<b>889,659</b>	<b>2,298,411</b>	<b>1,321,478</b>	<b>842,513</b>	<b>2,163,991</b>
<b>Non Cash Expenditure</b>			<b>342,318</b>			<b>210,978</b>
<b>Total Expenditure per Net Expenditure Account</b>			<b>2,640,729</b>			<b>2,374,969</b>
<b>Income Note 4</b>			<b>(147,742)</b>			<b>(144,244)</b>
<b>Net Expenditure</b>			<b>2,492,987</b>			<b>2,230,725</b>
Adjustment to net expenditure per Note 22.1			<b>(344,959)</b>			<b>(213,944)</b>
<b>Net expenditure funded from RRL</b>			<b>2,148,028</b>			<b>2,016,781</b>
<b>Revenue Resource Limit</b>			<b>2,148,123</b>			<b>2,016,907</b>
<b>Surplus / (Deficit) against RRL</b>			<b>95</b>			<b>126</b>

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 2 Analysis of Net Expenditure by Segment (Cont'd)

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.

<b>Trauma, Orthopaedics, Rehabilitation &amp; Maternity, Dental &amp; Sexual Health</b> <ul style="list-style-type: none"> <li>· Trauma (Fractures)</li> <li>· Orthopaedics</li> <li>· Rehabilitation Services</li> <li>· Maternity</li> <li>· Dental</li> <li>· Sexual Health (GUM &amp; Gynae)</li> <li>· Regional Fertility Clinic (RFC)</li> </ul>	<b>Child Health, NISTAR, Imaging, Outpatients &amp; Medical Physics</b> <ul style="list-style-type: none"> <li>· Child Health Services</li> <li>· NISTAR</li> <li>· Imaging (Radiology)</li> <li>· Outpatients</li> <li>· Medical Physics</li> </ul>
<b>Adult, Community &amp; Older People Services &amp; AHPs</b> <ul style="list-style-type: none"> <li>· Adult, Community &amp; Older People Services</li> <li>· AHPs</li> </ul>	<b>Mental Health &amp; Intellectual Disability</b> <ul style="list-style-type: none"> <li>· Learning Disability</li> <li>· Mental Health</li> <li>· Psychological Services</li> </ul>
<b>Cancer &amp; Specialist Services</b> <ul style="list-style-type: none"> <li>· Oncology</li> <li>· Haematology</li> <li>· Specialist Medicine (Rheumatology, Dermatology, Nephrology, Acute Palliative Care)</li> <li>· Labs</li> <li>· Pharmacy</li> </ul>	<b>Social Work &amp; Children's Community Services</b> <ul style="list-style-type: none"> <li>· Children's Residential Services, Fostering &amp; Adoption</li> <li>· Children's Gateway and Safeguarding Services</li> <li>· Children's Public Health, Community Nursing &amp; Emergency Social Services</li> <li>· Children With Disability Services</li> </ul>
<b>ACCTSS &amp; Surgery</b> <b>ACCTSS :</b> <ul style="list-style-type: none"> <li>· Sterile services</li> <li>· Endoscopy</li> <li>· Adult theatres</li> <li>· Anaesthetics</li> <li>· Critical Care</li> </ul> <b>Surgery :</b> <ul style="list-style-type: none"> <li>· ENT</li> <li>· Burns &amp; Plastics</li> <li>· Ophthalmology</li> <li>· Urology</li> <li>· Breast Surgery</li> <li>· General Surgery</li> <li>· Cardiothoracic Surgery</li> <li>· Vascular Surgery</li> <li>· Neuro Surgery</li> </ul>	<b>Unscheduled Care</b> <b>Medical Specialities :</b> <ul style="list-style-type: none"> <li>· Cardiology &amp; Pulmonary Function</li> <li>· Medical Wards</li> <li>· Endocrinology &amp; Diabetes</li> <li>· Care of the Elderly</li> <li>· Neurology &amp; Stroke</li> <li>· Acute Admin</li> </ul> <b>Emergency &amp; Unscheduled Care :</b> <ul style="list-style-type: none"> <li>· MIH Medical &amp; Patent Flow</li> <li>· Emergency Department RVH &amp; MIH</li> <li>· GP Out of Hours and Ambulatory Care</li> </ul>
	<b>Research &amp; Development</b> <ul style="list-style-type: none"> <li>· Commercial Research</li> <li>· Internal research (PHA funded)</li> </ul>
<b>Patient and Client Support Services</b> <ul style="list-style-type: none"> <li>· Environmental Cleanliness</li> <li>· Transport Services</li> <li>· Catering, Portering &amp; Security</li> </ul>	<b>Other Trust Service/Corporate</b> <ul style="list-style-type: none"> <li>· Finance, Estates &amp; Capital Development</li> <li>· HR &amp; Organisational Development</li> <li>· Performance, Planning &amp; Informatics</li> <li>· Service and maintenance and energy</li> </ul>

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 3 Operating Expenses

	2025		2024	
	Trust	Consolidated	Trust	Consolidated
	£000s	£000s	£000s	£000s
<b>Operating Expenses are as follows:-</b>				
Staff Costs <sup>1</sup>				
Wage and salaries	1,118,370	1,116,295	1,053,479	1,051,977
Social security costs	107,382	107,382	97,278	97,278
Other pension costs	183,000	183,000	170,721	170,721
Purchase of care from non-HSC bodies	324,188	324,188	288,897	288,897
Personal social services	31,055	31,055	26,035	26,035
Recharges from other HSC organisations	6,925	6,925	6,238	6,238
Supplies and services - Clinical	354,384	354,384	351,361	351,361
Supplies and services - General	18,682	18,630	19,719	19,719
Establishment	11,368	11,368	11,922	11,922
Transport	4,832	4,832	3,657	3,657
Premises	89,225	89,225	83,585	83,585
Bad debts	941	941	2,083	2,083
Rentals under operating leases	332	332	387	387
Interest charges	3,664	3,664	3,002	3,002
PFI and other service concession arrangements service charges	8,106	8,106	12,785	12,785
BSO services	13,530	13,530	12,856	12,856
Training	3,552	3,525	4,633	4,629
Patients travelling expenses	378	378	465	465
Other charitable expenditure	0	4,075	0	2,613
Miscellaneous expenditure	18,497	18,497	14,888	14,888
<b>Non cash items</b>				
Depreciation - Owned	84,303	84,303	76,583	76,583
Depreciation - PFI	2,348	2,348	5,020	5,020
Amortisation	10,201	10,201	7,174	7,174
Impairments	19,812	19,812	(901)	(901)
(Profit) on disposal of property, plant & equipment (excl. profit on land)	(153)	(153)	(174)	(174)
Loss on disposal of property, plant & equipment (including land)	500	500	0	0
Provisions provided for in year	217,031	217,031	119,582	119,582
Cost of borrowing of provisions (unwinding of discount on provisions)	8,196	8,196	3,615	3,615
Auditors remuneration	80	87	79	85
Add back of notional charitable expenditure	0	(7)	0	(6)
<b>Total</b>	<b>2,640,729</b>	<b>2,642,650</b>	<b>2,374,969</b>	<b>2,376,076</b>

<sup>1</sup> Further detailed analysis of staff costs is located in the Staff Report on page 130 within the Accountability Report

During the year the Trust paid for £1.8k non audit services from its external auditor (NIAO), in respect of work carried out on the National Fraud Initiative.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 4 Income

##### 4.1 Revenue from Contracts with Customers

	2025 £000s		2024 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	485	485	1,063	1,063
HSC Trusts	2,068	2,068	2,144	2,144
Non-HSC:- Private patients	3,384	3,384	2,863	2,863
Non-HSC:- Other	3,484	3,484	4,421	4,421
Clients contributions	55,608	55,608	49,016	49,016
Seconded staff	8,435	7,464	8,865	7,971
Research and development	5,663	4,867	4,520	4,130
Other revenue from non-patient services	58,121	58,121	60,506	60,506
<b>Total</b>	<b>137,248</b>	<b>135,481</b>	<b>133,398</b>	<b>132,114</b>

##### 4.2 Other Operating Income

	2025 £000s		2024 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	9,380	8,993	9,742	9,520
Donations / Government grant / Lottery funding for non current assets	979	979	1,104	958
Charitable income received by charitable trust fund	0	554	0	623
Investment income	0	1,181	0	1,150
Profit on disposal of land	135	135	0	0
<b>Total</b>	<b>10,494</b>	<b>11,842</b>	<b>10,846</b>	<b>12,251</b>

<b>Total Income</b>	<b>147,742</b>	<b>147,323</b>	<b>144,244</b>	<b>144,365</b>
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# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 5.1 Consolidated Property, plant & equipment - 2025

	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
<b>Cost or Valuation</b>									
At 1 April 2024	111,919	1,263,273	46,924	159,372	361,778	14,710	117,150	8,456	2,083,582
Indexation	0	0	0	0	1,543	533	0	302	2,378
Additions	97	18,378	602	27,101	19,889	1,883	1,639	150	69,739
Donations	0	255	0	0	602	0	25	0	882
Transfers	(120)	88,829	(1,392)	(87,647)	(6)	(7)	(187)	(3)	(533)
Revaluation	1,018	77,782	2,145	4	0	0	0	0	80,949
Revaluation accumulated depreciation adj.	0	(200,070)	(8,252)	0	0	0	0	0	(208,322)
Impairment charged to the SoCNE	(320)	(8,528)	(763)	(16,928)	(8)	0	(11)	0	(26,558)
Impairment charged to the revaluation reserve	0	(15,486)	(1,860)	0	0	0	0	0	(17,346)
Reversal of impairments	4,674	2,052	14	0	0	0	0	0	6,740
Disposals	(500)	(3,919)	0	0	(16,803)	(969)	(4)	0	(22,195)
At 31 March 2025	<b>116,768</b>	<b>1,222,566</b>	<b>37,418</b>	<b>81,902</b>	<b>366,995</b>	<b>16,150</b>	<b>118,612</b>	<b>8,905</b>	<b>1,969,316</b>
<b>Depreciation</b>									
At 1 April 2024	0	176,352	7,003	0	195,585	7,310	85,072	6,714	478,036
Indexation	0	0	0	0	1,130	280	0	246	1,656
Transfers	0	(87)	0	0	(12)	0	(148)	0	(247)
Revaluation	0	0	0	0	0	0	0	0	0
Revaluation accumulated depreciation adj.	0	(200,070)	(8,252)	0	0	0	0	0	(208,322)
Impairment charged to the SoCNE	0	0	0	0	(6)	0	0	0	(6)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	(3,919)	0	0	(16,803)	(933)	(4)	0	(21,659)
Provided during the year	0	46,883	1,710	0	25,875	1,754	10,123	297	86,642
At 31 March 2025	<b>0</b>	<b>19,159</b>	<b>461</b>	<b>0</b>	<b>205,769</b>	<b>8,411</b>	<b>95,043</b>	<b>7,257</b>	<b>336,100</b>
<b>Carrying Amount</b>									
At 31 March 2025	<b>116,768</b>	<b>1,203,407</b>	<b>36,957</b>	<b>81,902</b>	<b>161,226</b>	<b>7,739</b>	<b>23,569</b>	<b>1,648</b>	<b>1,633,216</b>
At 31 March 2024	<b>111,919</b>	<b>1,086,921</b>	<b>39,921</b>	<b>159,372</b>	<b>166,193</b>	<b>7,400</b>	<b>32,078</b>	<b>1,742</b>	<b>1,605,546</b>
<b>Asset financing</b>									
Owned	116,671	1,202,889	36,957	81,902	71,836	7,739	23,569	1,648	1,543,211
Leased	97	518	0	0	80,172	0	0	0	80,787
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	9,218	0	0	0	9,218
<b>Carrying Amount</b>									
At 31 March 2025	<b>116,768</b>	<b>1,203,407</b>	<b>36,957</b>	<b>81,902</b>	<b>161,226</b>	<b>7,739</b>	<b>23,569</b>	<b>1,648</b>	<b>1,633,216</b>
Of which:									
Trust	116,768	1,203,407	36,957	81,902	161,226	7,739	23,569	1,648	1,633,216
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 £4,988k (2024 £2,824k).

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

	2025 £000s	2024 £000s
Donations	882	1,104

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 2025 with the next review due by 31 January 2030. The valuations were carried out by the following registered valuers; Neil McCall MRICS, Desy Monaghan MRICS, Nicola Larmour MRICS, Henry Walls MRICS, John Donohue MRICS, Lynsey Allen MRICS, James Martin MRICS, Eugene McGrade MRICS, Kelly Scullion MRICS

The Trust uses Producer Price Indices published by the Office for National Statistics (ONS) in order to apply indexation to the value of non-property assets at year-end. In line with previous years, the December indices have been applied in 2024-25. Ordinarily, an assessment is carried out after the year-end, following the publication of the March indices by ONS, to ascertain that the impact of the movement in the indices between December and March is immaterial. However, in March 2025, ONS issued a statement indicating that they had identified a problem with the chain-linking methods used to calculate these indices, affecting the years from 2008 onwards, and that they would consequently be pausing publication of Producer Price Index data while the issue is rectified. At the time these accounts are being prepared, it has not been possible to ascertain the potential impact of this issue. However, given the value of the non-property assets potentially affected, the Trust does not expect an adjustment to indexation to have a material impact on the 2024-25 accounts. It is anticipated that ONS will recommence publication of the Producer Price Indices at some point during the 2025-26 financial year and the indexation of non-property assets will be brought up to date in the 2025-26 accounts

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 5.2 Consolidated Property, plant & equipment - 2024

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
<b>Cost or Valuation</b>									
At 1 April 2023	111,919	1,206,145	44,951	149,834	267,880	13,385	100,746	7,746	1,902,606
Indexation	0	34,184	1,311	0	11,488	98	0	404	47,485
Additions	0	21,251	653	9,538	103,823	1,963	16,383	280	153,891
Donations	0	765	0	0	311	0	28	0	1,104
Transfers	0	0	0	0	(340)	308	5	27	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(79)	(4)	0	(54)	(30)	0	(1)	(168)
Impairment charged to the revaluation reserve	0	0	0	0	0	(7)	0	0	(7)
Reversal of impairments (indexn)	0	1,007	13	0	0	0	0	0	1,020
Disposals	0	0	0	0	(21,330)	(1,007)	(12)	0	(22,349)
At 31 March 2024	<b>111,919</b>	<b>1,263,273</b>	<b>46,924</b>	<b>159,372</b>	<b>361,778</b>	<b>14,710</b>	<b>117,150</b>	<b>8,456</b>	<b>2,083,582</b>
<b>Depreciation</b>									
At 1 April 2023	0	128,983	5,054	0	174,526	6,638	76,435	6,102	397,738
Indexation	0	4,750	187	0	8,114	54	0	323	13,428
Transfers	0	0	0	0	(51)	31	2	18	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(9)	(1)	0	(38)	0	0	(1)	(49)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(13,674)	(998)	(12)	0	(14,684)
Provided during the year	0	42,628	1,763	0	26,708	1,585	8,647	272	81,603
At 31 March 2024	<b>0</b>	<b>176,352</b>	<b>7,003</b>	<b>0</b>	<b>195,585</b>	<b>7,310</b>	<b>85,072</b>	<b>6,714</b>	<b>478,036</b>
<b>Carrying Amount</b>									
At 31 March 2024	<b>111,919</b>	<b>1,086,921</b>	<b>39,921</b>	<b>159,372</b>	<b>166,193</b>	<b>7,400</b>	<b>32,078</b>	<b>1,742</b>	<b>1,605,546</b>
At 1 April 2023	<b>111,919</b>	<b>1,077,162</b>	<b>39,897</b>	<b>149,834</b>	<b>93,354</b>	<b>6,747</b>	<b>24,311</b>	<b>1,644</b>	<b>1,504,868</b>
<b>Asset financing</b>									
Owned	111,919	1,086,211	39,921	159,372	73,207	7,400	32,078	1,742	1,511,850
Leased	0	710	0	0	82,663	0	0	0	83,373
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	10,323	0	0	0	10,323
<b>Carrying Amount</b>									
At 31 March 2024	<b>111,919</b>	<b>1,086,921</b>	<b>39,921</b>	<b>159,372</b>	<b>166,193</b>	<b>7,400</b>	<b>32,078</b>	<b>1,742</b>	<b>1,605,546</b>
<b>Asset financing</b>									
Owned	111,919	1,076,207	39,897	149,834	80,101	6,747	24,311	1,644	1,490,660
Leased	0	955	0	0	1,287	0	0	0	2,242
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	11,966	0	0	0	11,966
<b>Carrying Amount</b>									
At 1 April 2023	<b>111,919</b>	<b>1,077,162</b>	<b>39,897</b>	<b>149,834</b>	<b>93,354</b>	<b>6,747</b>	<b>24,311</b>	<b>1,644</b>	<b>1,504,868</b>
<b>Carrying amount comprises:</b>									
Trust at 31 March 2025	116,768	1,203,407	36,957	81,902	161,226	7,739	23,569	1,648	1,633,216
Charitable trust fund at 31 March 2025	0	0	0	0	0	0	0	0	0
	116,768	1,203,407	36,957	81,902	161,226	7,739	23,569	1,648	1,633,216
Trust at 31 March 2024	111,919	1,086,921	39,921	159,372	166,193	7,400	32,078	1,742	1,605,546
Charitable trust fund at 31 March 2024	0	0	0	0	0	0	0	0	0
	111,919	1,086,921	39,921	159,372	166,193	7,400	32,078	1,742	1,605,546
Trust at 1 April 2023	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868
Charitable trust fund at 1 April 2023	0	0	0	0	0	0	0	0	0
	111,919	1,077,162	39,897	149,834	93,354	6,747	24,311	1,644	1,504,868



# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 6.1 Consolidated Intangible assets - 2025

	Software Licenses £000s	Information Technology £000s	Total £000s
<b>Cost or Valuation</b>			
At 1 April 2024	87,966	0	87,966
Indexation	0	0	0
Additions	4,163	0	4,163
Donations / Government grant / Lottery funding	0	0	0
Transfers	202	0	202
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 2025	<b>92,331</b>	<b>0</b>	<b>92,331</b>
<b>Amortisation</b>			
At 1 April 2024	54,389	0	54,389
Indexation	0	0	0
Transfers	160	0	160
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	10,201	0	10,201
At 31 March 2025	<b>64,750</b>	<b>0</b>	<b>64,750</b>
<b>Carrying Amount</b>			
At 31 March 2025	<b>27,581</b>	<b>0</b>	<b>27,581</b>
At 31 March 2024	<b>33,577</b>	<b>0</b>	<b>33,577</b>
<b>Asset financing</b>			
Owned	27,581	0	27,581
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
<b>Carrying Amount</b>			
At 31 March 2025	<b>27,581</b>	<b>0</b>	<b>27,581</b>

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:

	2025 £000s	2024 £000s
Donations	0	0
Government grant	0	0
Lottery funding	0	0

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 6.2 Consolidated Intangible assets - 2024

	Software Licenses £000s	Information Technology £000s	Total £000s
<b>Cost or Valuation</b>			
At 1 April 2023	68,374	0	68,374
Indexation	0	0	0
Additions	19,596	0	19,596
Donations / Government grant / Lottery funding	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	(4)	0	(4)
At 31 March 2024	<b>87,966</b>	<b>0</b>	<b>87,966</b>
<b>Amortisation</b>			
At 1 April 2023	47,219	0	47,219
Indexation	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	(4)	0	(4)
Provided during the year	7,174	0	7,174
At 31 March 2024	<b>54,389</b>	<b>0</b>	<b>54,389</b>
<b>Carrying Amount</b>			
At 31 March 2024	<b>33,577</b>	<b>0</b>	<b>33,577</b>
At 1 April 2023	<b>21,155</b>	<b>0</b>	<b>21,155</b>
<b>Asset financing</b>			
Owned	33,577	0	33,577
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
<b>Carrying Amount</b>			
At 31 March 2024	<b>33,577</b>	<b>0</b>	<b>33,577</b>
<b>Asset financing</b>			
Owned	21,155	0	21,155
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
<b>Carrying Amount</b>			
At 1 April 2023	<b>21,155</b>	<b>0</b>	<b>21,155</b>
<b>Carrying amount comprises:</b>			
Trust at 31 March 2025	27,581	0	27,581
Charitable trust fund at 31 March 2025	0	0	0
	<b>27,581</b>	<b>0</b>	<b>27,581</b>
Trust at 31 March 2024	33,577	0	33,577
Charitable trust fund at 31 March 2024	0	0	0
	<b>33,577</b>	<b>0</b>	<b>33,577</b>
Trust at 1 April 2023	21,155	0	21,155
Charitable trust fund at 1 April 2023	0	0	0
	<b>21,155</b>	<b>0</b>	<b>21,155</b>

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 7 Impairments

	2025		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	19,812	0	19,812
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	17,346	0	17,346
<b>Total value of impairments for the year</b>	<b>37,158</b>	<b>0</b>	<b>37,158</b>

	2024		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(901)	0	(901)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	7	0	7
<b>Total value of impairments for the year</b>	<b>(894)</b>	<b>0</b>	<b>(894)</b>

# Financial Statements

## **Belfast Health And Social Care Trust**

### **Notes to the Accounts for the year ended 31 March 2025**

#### **Note 8 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.

The only financial instruments held directly by the Trust as at 31 March 2025 are cash, trade and other receivables and trade and other liabilities. Details of these can be seen at Notes 12, 13 and 14 respectively. The Trust does not directly hold any investment assets, however the Trust's Charitable Funds hold an investment in the NIHPSS Common Investment Fund and is detailed at Note 9.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 9 Investments and loans

##### Note 9.1 Investments

	2025			2024		
	Charitable Trust Fund £000s	Other investments £000s	Total £000s	Charitable Trust Fund £000s	Other investments £000s	Total £000s
Balance at 1 April	67,792	0	67,792	59,706	0	59,706
Additions	1,181	0	1,181	1,150	0	1,150
Settlements	(4,000)	0	(4,000)	(1,000)	0	(1,000)
Impairments	0	0	0	0	0	0
Revaluations	600	0	600	7,936	0	7,936
Balance at 31 March	65,573	0	65,573	67,792	0	67,792

##### Analysis of expected timing of discounted flows

	2025			2024		
	Charitable Trust Fund £000s	Other investments £000s	Total £000s	Charitable Trust Fund £000s	Other investments £000s	Total £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	65,573	0	65,573	67,792	0	67,792
	65,573	0	65,573	67,792	0	67,792

##### Note 9.2 Loans

The Belfast Health and Social Care Trust did not have any loans payable at either 31 March 2025 or 31 March 2024.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 10 Assets Classified As Held For Sale

	Land		Buildings		Total	
	2025 £000s	2024 £000s	2025 £000s	2024 £000s	2025 £000s	2024 £000s
Opening balance at 1 April	0	0	0	0	0	0
Transfers in	120	0	115	0	235	0
Transfers out	0	0	0	0	0	0
(Disposals)	(120)	0	(115)	0	(235)	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
<b>Closing balance at 31 March</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2025, the following properties were sold. Fair value at disposal date is shown below:

	£'000
33 Wellington Park	370

At 31 March 2025 there were no non current assets held for resale

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 11 Inventories

Classification	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
X-ray	306	306	308	308
Pharmacy supplies	15,918	15,918	15,329	15,329
Theatre equipment/supplies	6,499	6,499	6,186	6,186
Community care appliances	192	192	157	157
Laboratory materials	1,433	1,433	1,004	1,004
Fuel	368	368	506	506
Building & engineering supplies	840	840	654	654
<b>Total</b>	<b>25,556</b>	<b>25,556</b>	<b>24,144</b>	<b>24,144</b>



# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 12 Cash and Cash Equivalents

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1 April	25,111	25,973	20,151	22,022
Net change in cash and cash equivalents	(6,171)	(6,005)	4,960	3,951
<b>Balance at 31 March</b>	<b>18,940</b>	<b>19,968</b>	<b>25,111</b>	<b>25,973</b>

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
The following balances at 31 March were held at				
Commercial banks and cash in hand	18,940	19,968	25,111	25,973
<b>Balance at 31 March</b>	<b>18,940</b>	<b>19,968</b>	<b>25,111</b>	<b>25,973</b>

#### Note 12.1 Reconciliation of Liabilities arising from Financing Activities

2024-25	2024 £000s	Cash flows £000s	Non-Cash Changes £000s	2025 £000s
Lease liabilities	76,399	(6,257)	4,973	75,115
PFI liabilities	12,367	(2,782)	2,320	11,905
<b>Total liabilities from financing activities</b>	<b>88,766</b>	<b>(9,039)</b>	<b>7,293</b>	<b>87,020</b>

2023-24	2023 £000s	Cash flows £000s	Non-Cash Changes £000s	2024 £000s
Lease liabilities	2,207	(3,463)	77,655	76,399
PFI liabilities	10,886	(3,005)	4,486	12,367
<b>Total liabilities from financing activities</b>	<b>13,093</b>	<b>(6,468)</b>	<b>82,141</b>	<b>88,766</b>

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 13 Trade Receivables, Financial and Other Assets

	Trust £000s	2025 Consolidated £000s	Trust £000s	2024 Consolidated £000s
<b>Amounts falling due within one year</b>				
Trade receivables	9,426	9,426	11,337	11,337
Deposits and advances	3	3	1	1
VAT receivable	24,286	24,299	25,507	25,532
Other receivables - not relating to fixed assets	39,624	39,604	41,967	41,647
Other receivables - relating to property plant and equipment	913	913	893	893
<b>Trade and other receivables</b>	<b>74,252</b>	<b>74,245</b>	<b>79,705</b>	<b>79,410</b>
Prepayments and accrued income	986	986	1,650	1,650
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
<b>Other current assets</b>	<b>986</b>	<b>986</b>	<b>1,650</b>	<b>1,650</b>
Carbon reduction commitment	0	0	0	0
<b>Intangible current assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amounts falling due after more than one year</b>				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
<b>Trade and other receivables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prepayments and accrued income	0	0	0	0
<b>Other current assets falling due after more than one year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Trade and Other Receivables</b>	<b>74,252</b>	<b>74,245</b>	<b>79,705</b>	<b>79,410</b>
<b>Total Other Current Assets</b>	<b>986</b>	<b>986</b>	<b>1,650</b>	<b>1,650</b>
<b>Total Intangible Current Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Receivables and Other Current Assets</b>	<b>75,238</b>	<b>75,231</b>	<b>81,355</b>	<b>81,060</b>

The balances are net of a provision for bad debts of £10,499k (2024 £10,097k)

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 14 Trade Payables and Other Current Liabilities

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
<b>Amounts falling due within one year</b>				
Other taxation and social security	74,845	74,845	39,285	39,285
Trade capital payables - property, plant and equipment	62,672	62,672	54,631	54,631
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	128,797	128,797	117,551	117,551
Payroll payables	105,445	105,445	174,318	174,318
Clinical negligence payables	1,618	1,618	1,397	1,397
BSO payables	3,355	3,355	3,521	3,521
Other payables	9,013	9,164	13,333	13,509
Accruals and deferred income	2,984	2,984	3,321	3,321
<b>Trade and other payables</b>	<b>388,729</b>	<b>388,880</b>	<b>407,357</b>	<b>407,533</b>
Current part of lease liabilities	3,565	3,565	3,378	3,378
Current part of capital and interest lease element of PFI contracts and other service concession arrangements	1,883	1,883	1,693	1,693
<b>Other current liabilities</b>	<b>5,448</b>	<b>5,448</b>	<b>5,071</b>	<b>5,071</b>
<b>Total payables falling due within one year</b>	<b>394,177</b>	<b>394,328</b>	<b>412,428</b>	<b>412,604</b>
<b>Amounts falling due after more than one year</b>				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Lease liabilities	71,550	71,550	73,021	73,021
Capital and interest lease element of PFI contracts and other service concession arrangements	10,022	10,022	10,674	10,674
<b>Total non current other payables</b>	<b>81,572</b>	<b>81,572</b>	<b>83,695</b>	<b>83,695</b>
<b>Total Trade Payables and Other Current Liabilities</b>	<b>475,749</b>	<b>475,900</b>	<b>496,123</b>	<b>496,299</b>

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 15 Provisions for Liabilities and Charges - 2025

	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
<b>Balance at 1 April 2024</b>	160,975	111,992	19,912	292,879
Provided in year	69,943	166,973	13,220	250,136
(Provisions not required written back)	(29,059)	0	(4,046)	(33,105)
(Provisions utilised in the year)	(19,986)	0	(5,487)	(25,473)
Cost of borrowing (unwinding of discount)	3,249	4,722	225	8,196
<b>At 31 March 2025</b>	<b>185,122</b>	<b>283,687</b>	<b>23,824</b>	<b>492,633</b>

Comprehensive Net Expenditure Account charges	2025 £000s	2024 £000s
Arising during the year	250,136	146,936
Reversed unused	(33,105)	(27,354)
Cost of borrowing (unwinding of discount)	8,196	3,615
<b>Total charge within Operating expenses</b>	<b>225,227</b>	<b>123,197</b>

Analysis of expected timing of discounted flows	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
Not later than one year	55,926	0	18,070	73,996
Later than one year and not later than five years	70,363	283,687	2,123	356,173
Later than five years	58,833	0	3,631	62,464
<b>At 31 March 2025</b>	<b>185,122</b>	<b>283,687</b>	<b>23,824</b>	<b>492,633</b>

Provisions have been made for 7 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law, Holiday Pay, Pay Modernisation and Senior Executives pay. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch.

For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice, with PPO calculations based on estimated life expectancy data provided by professional legal advisors.

#### *Discount rate for special damages awards in personal injury cases*

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently +0.5% as set, with effect from 27 September 2024, by the Government Actuary under the Damages Act 1996 (as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022).

#### *Pay Modernisation and Senior Executive Pay*

A number of staff have challenged the banding of their job and the Trust has reflected any anticipated liability as a mix of accruals and provisions on the basis of actions and outcomes in-year in individual cases and their consequential impacts.

Senior HSC Executives had raised a legal challenge to their pay arrangements and a provision in respect of the potential liability had been included in 2023-24. The DoH has introduced a Senior Executive Pay Structure Reform which impacts all Senior Executives in post at 1 April 2023. A provision remains in 2024-25 for a number of former directors unaffected by this reform.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 15 Provisions for Liabilities and Charges - 2025 (cont'd)

##### *Holiday Pay Liability*

On 4 October 2023, the Supreme Court handed down the decision in the case of the Chief Constable of the PSNI v Agnew and others. The judgement confirmed that the claimants are able to bring their claims under the 'unlawful deductions' provisions of the Employment Rights (Northern Ireland) Order 1996 and can thus claim in respect of a series of deductions potentially going back to the beginning of their employment or the implementation of the Working Time Regulations in 1998.

At the point that the Supreme Court judgement was provided, the PSNI had accepted the principle, established by a number of cases in both the European and domestic courts, that the claimants were entitled to be paid their normal pay during periods of annual leave, and that "normal pay" is not limited to basic pay but could include elements such as overtime, commission and allowances.

The outcome of this case has widespread implications for all public sector bodies in Northern Ireland in respect of both the pay elements that must be included in holiday pay calculations and the period of retrospection which means that some employees may be able to bring claims to be rectified as far back as 1998.

With effect from 1 April 2025, HSC employers have implemented an interim arrangement for the calculation of holiday pay to ensure employees are paid appropriately for periods of annual leave. This interim arrangement has been agreed with trade unions pending the introduction of the new HR and payroll system in 2026-27.

However a provision in respect of the retrospective payment is still required for the period 1998-99 to 2024-25. The Trust provision at 31 March 2025 reflects this retrospective time frame. In calculating the provision, the Trust has used payroll data available, for all eligible staff, within the current HRPTS system back to 2014 with averaging applied for the prior years and changes in staffing numbers. Actual staffing numbers are available from 2007-08. Staffing numbers prior to this have been estimated based on an assumed 1% increase per annum.

Revised Working Time Directive (14.5%) and applicable Employer costs rates have been factored in, and compound interest applied. A settlement year of 2026-27 has been used and as such the overall value of the provision has been discounted to determine the net present value.

The key areas of uncertainty include:

- The reliability of the data used.
- The terms of the settlement which is subject to a number of factors including:
  - the determination of a very significant number of cases currently progressing through the Industrial Tribunal;
  - the number of further Industrial Tribunal claims lodged by employees;
  - any settlement of these claims agreed with the claimants or their legal representatives;
  - the number of grievances already lodged by employees in respect of the underpayment - incorrect payment of holiday pay which require to be resolved and any settlement negotiations with trade unions;
  - the number of further grievances received; and
  - any potential requirement to include additional numbers of employees within any settlement.
- The uptake rate for current or past employees.
- The extent of attrition in the workforce.
- Delays in the time it will take to administer the payments, once agreed.
- The extent to which interest will apply.

No sensitivity analysis has been undertaken to assess how much the value of the provision would change if the assumptions used were to differ. The reason for this is the possible permutations for any sensitivity analysis are numerous and the value of the provision is already subject to the key areas of uncertainty identified above.

The overall impact has been to increase this provision from £112m in 2023-24 to £284m. The increase in 2024-25 is largely interest driven due to the inclusion of 8% compound interest in the calculations.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 15.1 Provisions for Liabilities and Charges - 2024

	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
Balance at 1 April 2023	138,025	35,119	10,913	184,057
Provided in year	57,125	75,899	13,912	146,936
(Provisions not required written back)	(24,866)	0	(2,488)	(27,354)
(Provisions utilised in the year)	(11,704)	0	(2,671)	(14,375)
Cost of borrowing (unwinding of discount)	2,395	974	246	3,615
At 31 March 2024	<b>160,975</b>	<b>111,992</b>	<b>19,912</b>	<b>292,879</b>

#### Analysis of expected timing of discounted flows

	£000s	Holiday Pay £000s	Other £000s	Total £000s
Not later than one year	9,314	0	11,190	20,504
Later than one year and not later than five years	16,780	111,992	1,781	130,553
Later than five years	134,881	0	6,941	141,822
At 31 March 2024	<b>160,975</b>	<b>111,992</b>	<b>19,912</b>	<b>292,879</b>

Due to the material nature of the Holiday Pay Liability this is now disclosed separately in the Provisions for Liabilities and Charges Note for 31 March 2025 and Note 15.1 as at 31 March 2024 has been restated for comparative purposes.

#### Note 16 Capital and Other Commitments

##### 16.1 Capital commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements :

	2025 £000s	2024 £000s
Property, plant & equipment	38,496	23,093
Intangible assets	0	0
	<b>38,496</b>	<b>23,093</b>

##### 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.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 17 Leases

##### 17.1 Quantitative disclosures around right of use assets

	Land £000	Buildings £000	Plant & machinery £000	Total £000
<b>Cost or valuation</b>				
At 1 April 2024	0	1,789	85,212	87,001
Additions	97	200	2,105	2,402
Impairments	0	0	0	0
Transfers	0	0	0	0
Revaluations	0	0	0	0
<b>At 31 March 2025</b>	<b>97</b>	<b>1,989</b>	<b>87,317</b>	<b>89,403</b>
<b>Depreciation expense</b>				<b>0</b>
At 1 April 2024	0	1,079	2,549	3,628
Recognition	0	0	0	0
Charged in year	0	392	4,596	4,988
Transfers	0	0	0	0
<b>At 31 March 2025</b>	<b>0</b>	<b>1,471</b>	<b>7,145</b>	<b>8,616</b>
<b>Carrying amount at 31 March 2025</b>	<b>97</b>	<b>518</b>	<b>80,172</b>	<b>80,787</b>
Interest charged on IFRS 16 leases	0	17	2,651	2,668

##### 17.2 Quantitative disclosures around lease liabilities

	2025 £000s	2024 £000s
<b>Buildings</b>		
Not later than 1 year	216	334
Later than 1 year and not later than 5 years	283	337
Later than 5 years	0	0
<b>Total</b>	<b>499</b>	<b>671</b>
less interest element	(19)	(15)
<b>Present value of obligations</b>	<b>480</b>	<b>656</b>
<b>Equipment</b>		
Not later than 1 year	5,925	5,645
Later than 1 year and not later than 5 years	29,151	22,340
Later than 5 years	65,556	75,943
<b>Total</b>	<b>100,632</b>	<b>103,928</b>
less interest element	(25,997)	(28,185)
<b>Present value of obligations</b>	<b>74,635</b>	<b>75,743</b>
<b>Total Present Value of obligations</b>	<b>75,115</b>	<b>76,399</b>
Current Portion	3,565	3,378
Non-current Portion	71,550	73,021
	<b>75,115</b>	<b>76,399</b>

##### 17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2025 £000s	2024 £000s
Other lease payments not included in lease liabilities	204	216
Sub-leasing income	0	0
Expense related to short term leases	128	171
Expense related to low value leases	0	0
	<b>332</b>	<b>387</b>

##### 17.4 Quantitative disclosures around cash outflow for leases

	2025 £000s	2024 £000s
Total cash outflow for leases	6,589	3,850



# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### 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 2024-25.

##### 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 £8,106k (2024: £12,785k). 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:

	2025 £000s	2024 £000s
<b>Capital elements due in future periods</b>		
Due within one year	2,909	2,803
Due later than one year and not later than five years	10,380	10,130
Due later than five years	2,682	4,610
<b>Total</b>	<b>15,971</b>	<b>17,543</b>
Less interest element	(3,817)	(4,884)
<b>Present value</b>	<b>12,154</b>	<b>12,659</b>

	2025 £000s	2024 £000s
<b>Service elements due in future periods</b>		
Due within one year	2,187	2,244
Due later than one year and not later than five years	10,511	10,557
Due later than five years	2,670	6,042
<b>Total service elements due in future periods</b>	<b>15,368</b>	<b>18,843</b>

The on balance sheet PFI schemes included above are as follows:

- Cancer Centre (25 year contract ending December 2030)

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### 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.

	2025 £000s	2024 £000s
Clinical negligence	2,353	2,870
Public liability	114	109
Employers' liability	479	502
Other Litigation	138	102
Total	<b>3,084</b>	<b>3,583</b>

#### *Holiday Pay Liability*

The Trust has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outworkings of the Supreme Court judgement and will have to be agreed with Trade Unions. Any potential additional financial effect of this is unquantifiable at present.

#### *Employment Tribunals*

HSC Trusts may have open Tribunal Cases where a liability has not yet been established and cannot be quantified. In particular the Trusts are aware of a number of linked employment tribunal cases lodged by Trade Unions on behalf of their members in respect of remuneration for 'Sleep-ins'. These are night shifts where staff sleep at a Trust premises and work on an 'as-called-upon' basis throughout the night. A single test case in respect of the NHSCT was heard during 2023-24 and while the action failed, there remains a number of live cases and it is still unclear how these remaining claims will be dealt with.

#### *Clinical Excellence Awards*

The Clinical Excellence scheme recognised the contribution of consultants who show commitment to achieving the delivery of high quality care to patients and to the continuous improvement of Health and Social Care. There were 12 levels of award; lower awards (steps 1-8) were made by local (employer) committees, and higher awards were recommended by the Northern Ireland Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the Department of Health (DoH) decided that from the 2013/14 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge. An agreement was reached through mediation for the design and implementation of a future scheme. A public consultation was carried out and DoH are currently considering the response. Any scheme will require Ministerial approval. Whilst the current litigation has been paused, it has not been withdrawn, and therefore the legal case has continued to be treated as a contingent liability at 31 March 2025. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

#### *Public Sector Pensions - Injury to Feelings Claims*

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

#### *Continuing Healthcare*

The DoH Continuing Healthcare (CHC) Policy relates to the assessment of whether a person's care needs can be met outside of an acute hospital setting and whether they may be liable to be assessed in respect of contributing towards the costs for their care. A Judicial Review was brought by a service user in nursing care, against the Trust to challenge the policy and the Trust's application of it. The High Court judgement highlighted that the criteria and threshold for when a person should pay for their care is unclear and operates differently between Health Trusts. The Judicial Review also challenged a change to the policy, introduced in February 2021, and instructed that all decisions on eligibility for the last 3 years should be reviewed. The DoH lodged an appeal against the Judicial Review findings and were successful in November 2024.

All Trusts are awaiting further guidance from DoH in order to be able to address service users who have raised similar challenges to the policy. The potential for any liability for this is currently unclear and any financial impact unquantifiable.

#### Note 19.1 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.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### 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 Strategic Planning and Performance Group, 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 2024-25. Set out below are details of the amount paid to these organisations during 2024-25. 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	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
2024-25		£000s	£000s	£000s	£000s
Queens University Belfast	Joint appointments, premises, research	8,828	1,777	799	231
Northern Regional College	Education and Training	10	0	5	0
Family Mediation NI	Mediation and Counselling	2	0	0	0
HSC Leadership Centre	Education and Training	0	(1)	0	0
Equality Commission for NI	Statutory equality duties	3	0	0	0
Ulster Supported Employment Ltd	Disability employment support	6	0	2	0
2023-24					
Queens University Belfast	Joint appointments, premises, research	8,261	3,657	735	957
Northern Regional College	Education and Training	10	0	2	0
Family Mediation NI	Mediation and Counselling	0	0	0	0
HSC Leadership Centre	Education and Training	0	1	0	1
Equality Commission for NI	Statutory equality duties	0	0	0	0
Ulster Supported Employment Ltd	Disability employment support	6	9	0	1

# Financial Statements

## **Belfast Health And Social Care Trust**

### **Notes to the Accounts for the year ended 31 March 2025**

#### **Note 20 Related Party Transactions (Cont'd)**

Interests in the above organisations were declared by the following Board members:-

Professor Carmel Hughes (Non-Executive Director) is a Professor at Queens University Belfast.

Mr David Small (Non-Executive Director) is a Member of the Governing Body of Northern Regional College.

Miss Patricia Gordon (Non-Executive Director) is an Associate Consultant at the HSC Leadership Centre, and Trustee at Family Mediation NI.

Mrs Ellen Finlay (Non-Executive Director) is a Commissioner for the Equality Commission for NI, and a Board Member at Ulster Supported Employment Limited

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**

During the year, none of the other Trust Board Members or Senior Management staff have disclosed interests in organisations that have undertaken any material transactions with the Trust.

#### **Note 21 Third Party Assets**

The Trust held £573,639 Cash at bank and in hand and £8,775,393 short term investments at 31 March 2025 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.

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### 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:

<b>Revenue Resource Limit (RRL)</b>	<b>2025</b>	<b>2024</b>
	<b>£000s</b>	<b>£000s</b>
RRL Allocated From:		
DoH (SPPG)	2,107,410	1,977,272
PHA	17,372	16,618
Other - SUMDE & NIMDTA	23,341	23,017
<b>Total</b>	<b>2,148,123</b>	<b>2,016,907</b>
<b>Less RRL Issued To:</b>		
Organisation (Specify)		
RRL Issued	0	0
<b>RRL to be Accounted For</b>	<b>2,148,123</b>	<b>2,016,907</b>

<b>Revenue Resource Limit Expenditure</b>		
Net Expenditure per SoCNE	2,492,987	2,230,725
<b>Adjustments</b>		
Research and Development under ESA10	(5,658)	(5,702)
Depreciation/Amortisation	(94,504)	(83,757)
Impairments	(19,812)	901
Notional Charges	(80)	(79)
Movements in Provisions	(225,227)	(123,197)
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	979	1,104
PFI and other service concession arrangements/IFRIC	(657)	(3,214)
<b>Total adjustments</b>	<b>(344,959)</b>	<b>(213,944)</b>
Net Expenditure Funded from RRL	2,148,028	2,016,781
<b>Surplus/(Deficit) against RRL</b>	<b>95</b>	<b>126</b>
Break Even cumulative position (opening)	1,922	1,796
Break Even cumulative position (closing)	2,017	1,922

#### Materiality Test:

The Trust is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of RRL limits

	<b>2025</b>	<b>2024</b>
	<b>%</b>	<b>%</b>
Break Even in year position as % of RRL	0.00%	0.01%
Break Even cumulative position as % of RRL	0.09%	0.10%

# Financial Statements

## Belfast Health And Social Care Trust

### Notes to the Accounts for the year ended 31 March 2025

#### Note 22 Financial Performance Targets

##### 22.2 Capital Resource Limit

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

	2025 £000s	2024 £000s
<b>CRL Allocated From:</b>		
DoH - Investment Directorate	77,603	168,615
PHA	0	0
<b>Total CRL received</b>	<b>77,603</b>	<b>168,615</b>
<b>Less CRL Issued To:</b>		
Organisation (please specify)	0	0
<b>Total CRL Issued</b>	<b>0</b>	<b>0</b>
<b>Net CRL position</b>	<b>77,603</b>	<b>168,615</b>
<b>Capital Resource Limit Expenditure</b>		
Capital expenditure per additions in asset notes	74,784	174,591
<b>Adjustments to remove items not funded via CRL</b>		
Charitable trust fund capital expenditure	(882)	(1,104)
PFI and other service concession arrangements	(1,186)	(2,910)
Net Book Value of disposals	(772)	(7,665)
<b>Adjustments to add items not capitalised in accounts (i.e. expensed through SoCNE) but funded via CRL</b>		
Adjustment for R&D under ESA10	5,658	5,702
<b>Net Capital Expenditure Funded from CRL</b>	<b>77,603</b>	<b>168,614</b>
Surplus/(Deficit) against CRL	<b>0</b>	<b>1</b>

#### Note 23 Events after the Reporting Period

There have been no events after the balance sheet date which would have a material effect on the accounts.

#### Date Authorised For Issue

The Accounting Officer authorised these financial statements for issue on 25 June 2025.

# Financial Statements

## **Account of monies held on behalf of Patients/Residents for the year ended 31 March 2025**



# Financial Statements

## **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 2025 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 2025 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

#### **Opinion on regularity**

In my opinion, in all material respects the financial transactions recorded in the account statements conform to the authorities which govern them.

#### **Basis for opinions**

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

My staff and I are independent of Belfast Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council’s Revised Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that Belfast Health and Social Care Trust’s use of the going concern basis of accounting in the preparation of the financial statements for the monies held on behalf of the patients and residents 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 monies held on behalf of the patients and residents ability to continue as a going concern for a period of at least twelve months from when the financial statements are

# Financial Statements

authorised for issue.

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

## **Matters on which I report by exception**

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

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made.

## **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 Belfast Health and Social Care Trust is responsible for:

- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the Belfast Health and Social Care Trust's monies held on behalf of the patients and residents 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 for the monies held on behalf of the patients and residents will not continue to be provided in the future.

## **Auditor's responsibilities for the audit of the account**

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

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

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

# Financial Statements

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Belfast Health and Social Care Trust for the monies held on behalf of the patients and residents through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on 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 Patients' and Residents' Monies' financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud.
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

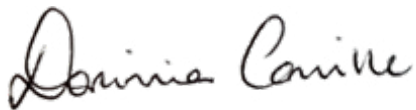
In addition, I am required to obtain evidence sufficient to give reasonable

# Financial Statements

assurance that the financial transactions recorded in the account conform to the authorities which govern them.

## **Report**

I have no observations to make on this account.



*Dorinnia Carville*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*106 University Street*  
*BELFAST*  
*BT7 1EU*  
*25 June 2025*

# Financial Statements

## **Belfast Health And Social Care Trust**

### **Accounts for the year ended 31 March 2025**

#### **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.

# Financial Statements

## Belfast Health And Social Care Trust

### Accounts for the year ended 31 March 2025

#### Account Of Monies Held On Behalf Of Patients/Residents

Previous Year	RECEIPTS		
£	Balance at 1 April 2024	£	£
3,633,071	1. Investments (at cost)	6,298,962	
4,744,544	2. Cash at Bank	2,463,540	
17,745	3. Cash in Hand	<u>27,722</u>	8,790,224
4,614,142	Amounts Received in the Year		5,149,877
<u>79,053</u>	Interest Received		303,948
<b>13,088,555</b>	<b>TOTAL</b>		<b>14,244,049</b>
PAYMENTS			
4,298,331	Amounts Paid to or on behalf of Patients/Residents		4,895,017
	<b>Balance at 31 March 2025</b>		
6,298,962	1. Investments (at cost)	8,775,393	
2,463,540	2. Cash at Bank	556,302	
<u>27,722</u>	3. Cash in Hand	<u>17,337</u>	9,349,032
<b>13,088,555</b>	<b>TOTAL</b>		<b>14,244,049</b>
Schedule of investments held at 31 March 2025			
Cost Price £	Investment	Nominal Value £	Cost Price £
6,298,962	Bank of Ireland		8,775,393

I certify that the above account has been compiled from and is in accordance with the accounts and financial records maintained by the Trust.

**Fiona Cotter**  
Interim Director of Finance



**Date** 20 June 2025

I certify that the above account has been submitted to and duly approved by the Board

**Maureen Edwards**  
Interim Chief Executive



**Date** 20 June 2025

# Financial Statements



# Financial Statements

