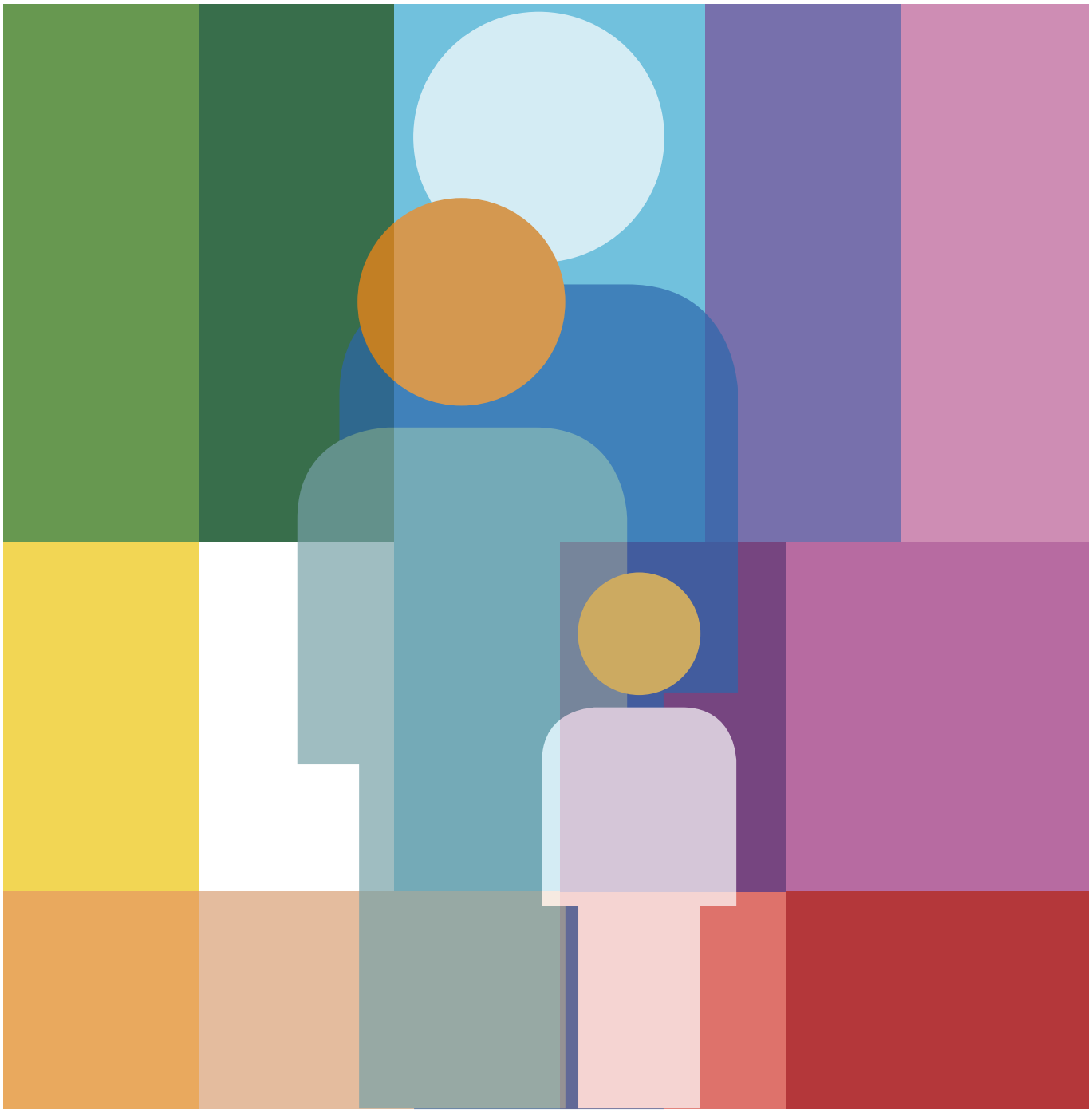
Belfast Health and Social Care Trust

caring supporting improving together

Annual Report & Accounts

2025-2026



Belfast Health and Social Care Trust
Annual Report and Accounts
for the year ended 31 March 2026

Laid before the Northern Ireland Assembly under Article 90 (5)
of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health
on
3 July 2026

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Chairman's Foreword

It is a privilege to have been appointed Chair of Belfast Health and Social Care Trust in March 2026. This is a complex organisation delivering health and social care for our community in Belfast and many regional services to all of Northern Ireland. This report reflects our performance, our achievements, and our challenges over the past year, exemplifies the extraordinary dedication and excellence of our staff.

I have seen firsthand the scale and complexity of what our staff do, and the profound responsibility that comes with caring for people at every stage of life. Our staff from across the globe provide care with compassion and skill in all the services we deliver. With this diversity comes knowledge of what matters most to people, and a commitment to ensure everyone we care for receives excellent care.

The safety, dignity, and quality of care we provide to the public we serve, matters.

I believe Belfast Trust has everything it needs not just to deliver safe, compassionate care, but to be a leading centre of health and social care excellence, research, innovation, and societal impact. It already is in many different ways across many different disciplines.

We also have an important role as a civic pillar in Belfast and Northern Ireland. That we are committed to work together with partners in healthcare, public services, community and voluntary organisations and industry to promote and sustain health.

This Trust has faced significant challenges in recent years, with painful and public failures. These have shaken confidence and demanded deep reflection. As an organisation we will face the past with honesty and move forward with purpose.

We will not minimise these challenges or explain them away or become defensive about learning - honest reflection is the foundation of public trust, staff confidence, and genuine improvement.

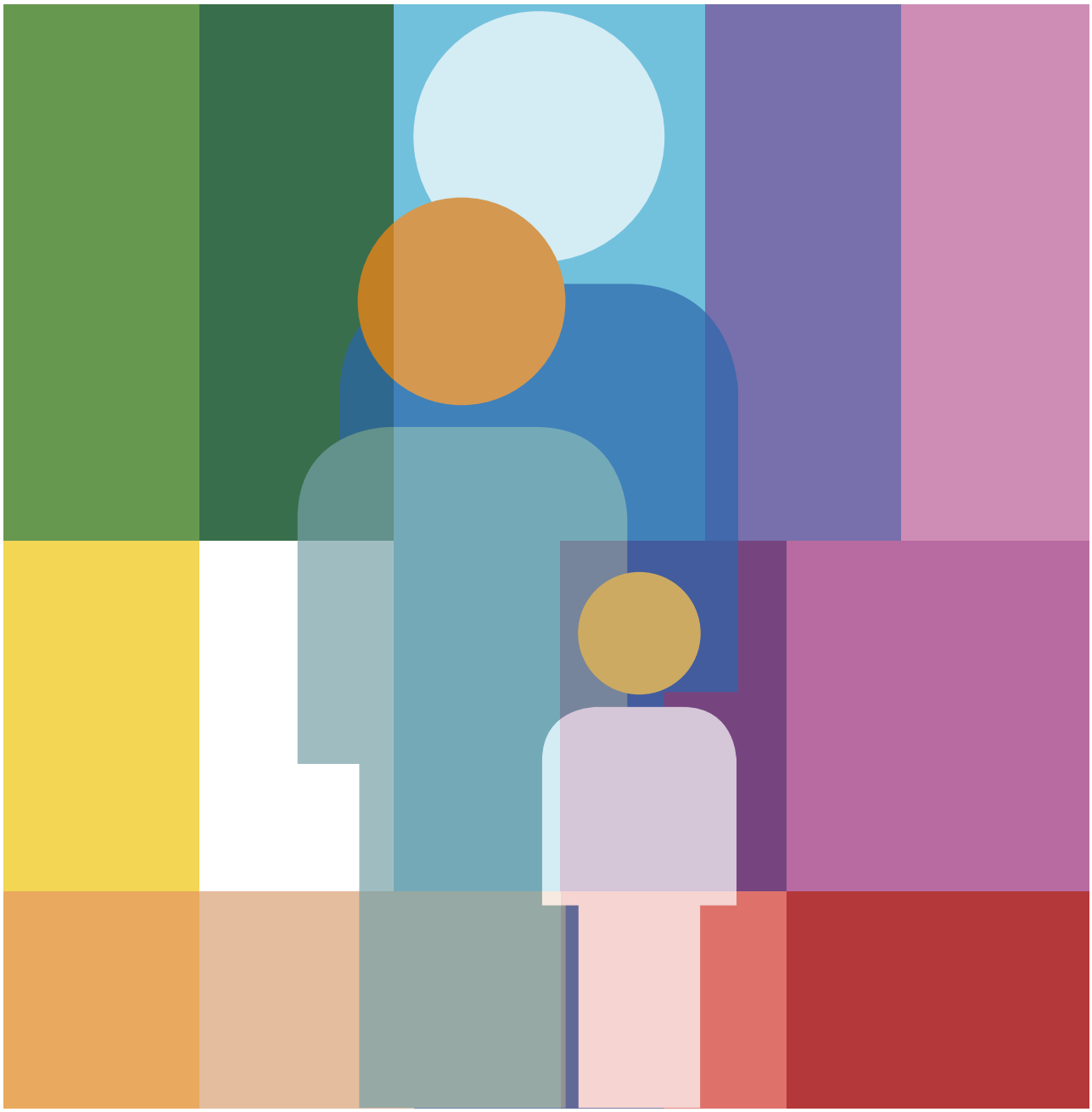
I want to express thanks to Patricia Gordon for her leadership as Acting Chair during some very challenging months. She has been an exemplary champion and I look forward to her partnership in her role as Vice Chair, alongside my Trust Board colleagues and our newly appointed Chief Executive, Jennifer Welsh.

Despite the many pressures we face, I am very optimistic. Contained within the pages of this report are numerous examples of excellence, innovation, and impact. And I would encourage you to read on.

I look forward enormously to the years ahead. My commitment is to bring energy, integrity, nurture, and ambition to this role — and to help ensure this Trust plays a full role in helping to shape the future of health and social care in Belfast and across Northern Ireland.

Professor Stuart Elborn
Chair

Performance Report



Performance Report

Performance Overview

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

Chief Executive's Statement

Welcome to the Annual Report 2025-26.

I am proud to take up my new role as Chief Executive of Belfast Trust and having spent more than 25 years in Health and Social Care - many of them in Belfast Trust - it is wonderful to be back.

First, I want to pay tribute to Maureen Edwards who very ably led our organisation as Interim Chief Executive for the year prior to my appointment. It has been a challenging time, and I want to thank Maureen for her leadership and oversight.

I would also like to welcome Professor Stuart Elborn, whose recent appointment as non-executive Chair brings extensive experience and expertise to Belfast Trust.

This year has been a particularly turbulent time for patients, staff, our service users and the families for whom we care.

In many ways, Belfast Trust is no different to all Trusts in Northern Ireland – we know that waiting times are far too long for both planned procedures, and for urgent and emergency care. We have significant challenges in meeting the needs of many people living at home with chronic health conditions, and those of their carers. The number of Looked After Children in the Belfast Trust area is the highest anywhere in Northern Ireland and our overall population is ageing. Demand is outstripping our capacity to deliver for the needs of people as they currently stand. So, I am very aware there is much work to be done.

However, within the pages of the Annual Report you will see that progress is being made, and the resolute determination of staff to improve, innovate, and constantly evolve their services is paying off and we are going in the right direction. Coupled with our support for Minister Mike Nesbitt's 'Reset Plan' which includes moving to a neighbourhood model of care, along with a Northern Ireland-wide public conversation on how we each need to actively look after our own health, it is the hope of health leaders that perhaps in a generation, the need to attend hospital will be only for very specialist interventions for conditions where there is no alternative.

The findings of the Inquiry into abuse at Muckamore Abbey Hospital have now been published. What happened to patients at the hospital while under our care has also led to an independent police investigation which is ongoing. I am aware of the profound impact to patients and their families of the appalling behaviours of staff, who were entrusted to care for their loved ones in

accordance with Trust values and basic human dignity. I apologise unreservedly for the deep hurt and anxiety that this has caused them. The publication of the Inquiry's Report has been subject to intense scrutiny and rightly so, and we will now work with Department of Health colleagues, our commissioners, and other Health and Social Care Trusts to establish what the next steps will be. It is not lost on me or my leadership team that public confidence needs to be restored. This challenge has been grasped for some time and frankly, there are no second chances. We must do our utmost to rectify the damage that has been done.

In June 2025 Belfast Trust was put to the top level of the Department of Health's Support and Intervention Framework, and earlier this year Health Minister Mike Nesbitt announced the Trust was to be deescalated and move from Level 5 (the highest level) to Level 4. He has also moved Cardiac Surgery Services from Level 5 to Level 3. This is a huge signal from the Minister that Belfast Trust is going in the right direction, and I see it as the main focus of my leadership to cement and expedite the continuation of this work.

Much work has gone into turning things around, some of which had started before my arrival. As a Trust we have led the way regionally in our Being Open work, and there has been much engagement across the whole organisation as we create a People and Culture Strategy for the Trust. Medical leadership is being enhanced and strengthened, our Trust Board governance processes have been completely rewritten, and safety, compassion, and civility are actively written in to all that we do. While clearly there is more to do, I am committed to rebuilding trust with colleagues and the public.

Belfast Trust has met its financial obligation, achieving the statutory breakeven target this financial year, but it must be said that we have entered a hugely difficult financial climate which will require us to look at how we deliver services for patients and service users whilst containing our costs. I am immensely proud of my colleagues in the Trust, all of whom deliver care under extraordinarily challenging circumstances, and who continually seek to reform and improve. The Performance section of this report provides an overview of the many achievements and awards received by our staff and services over the past year.

We have strong relationships with our two local universities, working in partnership on City Deal projects with Ulster University on the development of the new centre for Digital Health Technology, and with Queen's University, to deliver a clinical research innovation centre called iREACH Health which will sit on the City Hospital site. These are two exciting projects that will deliver cutting edge research benefitting Northern Ireland's people and its economy.

I am pleased to report that the new Children's Hospital continues to progress well on site. I am aware there will be an impact on the cost and programme of the building as a result of lessons learned from the Maternity Hospital as well as changes to the latest guidance. In terms of the Acute Mental Health Inpatient Centre and the Maternity Hospital we have a way forward for remediation works to both buildings.

Performance Report

I want to recognise the hard work, dedication and the commitment of the many staff across this organisation who, despite the very real challenges faced by health and social care at this time, are resolute in their commitment to delivering better outcomes for our patients, our service users and the wider community.

If we are to restore faith across the workforce and confidence in our reputation, we must do so by showing leadership and openness, in creating a safe and supportive working environment for all our people, and in nurturing a culture of respect that ensures everyone feels valued.

I am confident that Belfast Trust can do this in partnership with our staff and with those we serve. I am looking forward to this new chapter and to embracing a new era of opportunity for our Trust.

Jennifer Welsh

Chief Executive

Trust Purpose and Activities

The 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 345,000 citizens in Belfast and provide the majority of regional specialist services to all of Northern Ireland.

Our Organisation

The Trust oversees a diverse range of facilities and infrastructure to deliver comprehensive healthcare services across Belfast and Northern Ireland. These include:

- Belfast City Hospital
- Knockbracken Healthcare Park
- Mater Infirmorum Hospital
- Muckamore Abbey Hospital
- Musgrave Park Hospital
- Royal Belfast Hospital for Sick Children
- Royal Jubilee Maternity Hospital
- Royal Victoria Hospital
- School of Dentistry
- 7 Health Centres
- 7 Well-being and Treatment centres.

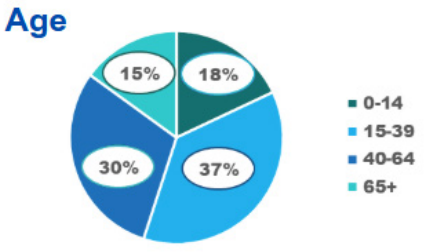
The Trust operates with an annual budget of around £2.6 billion, equating to daily expenditures of about £7 million and manages as estate worth over £1.6 billion.

We employ a diverse workforce of over 22,000 staff members, including doctors, nurses, allied health professionals (AHPs), social workers, social care staff, administrative personnel, and support staff.

Our Population

The total population of Belfast Local Government District was 345,418 – a 20.8% increase on the population in 2011.

51% female:49% male.



Population profile - Belfast (from 2021 Census data)

Age

In general, our population is living longer, often with long-term health conditions. Older people are more likely to experience long-term health problems.

Performance Report

Ethnic diversity

Ethnic diversity has grown in Belfast 98% white in 2001, to 93% in 2021. This has implications for health and social care delivery with certain diseases and ill health more prevalent among certain ethnic groups.

Life expectancy

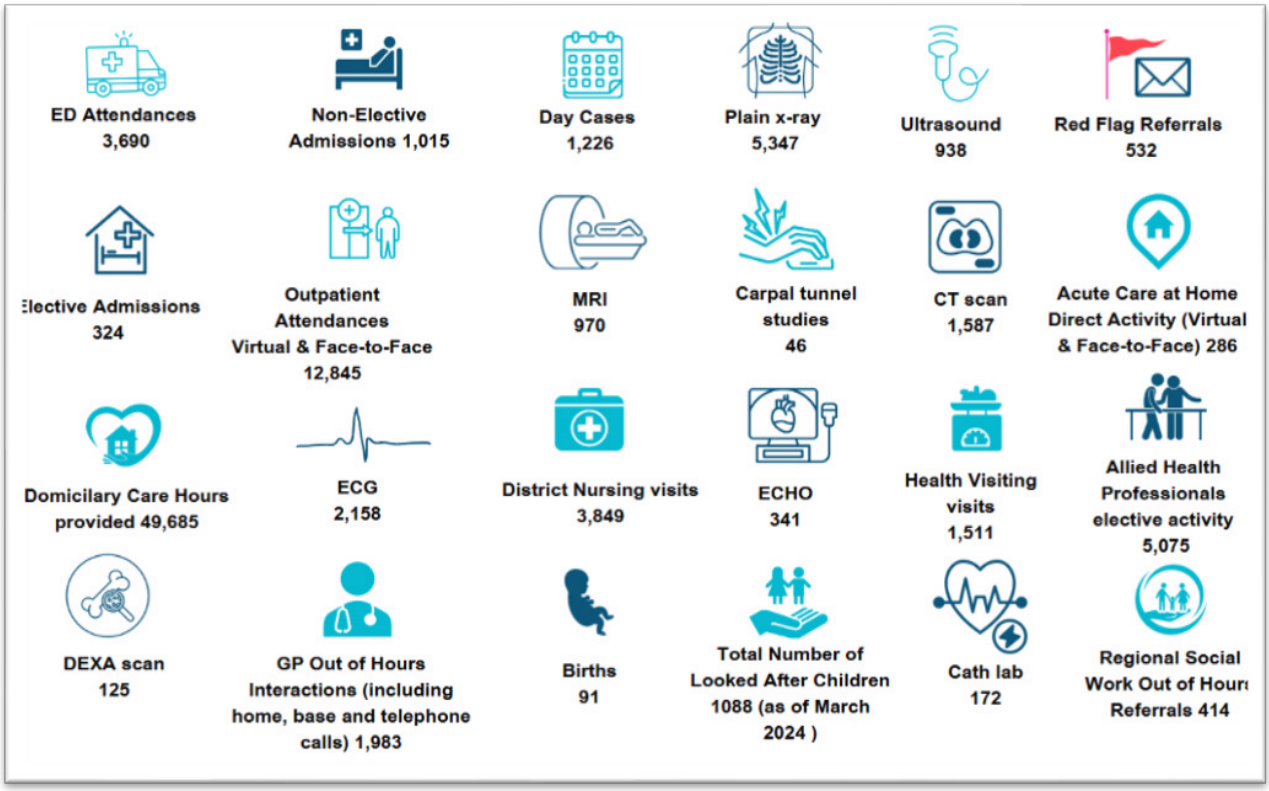
The gap between Northern Irish male and female life expectancy is largest in Belfast – 5.2 years in favour of females compared to 3.9 in favour of females across NI

Long-term health conditions

At 25.9 %, Belfast has 5% higher proportion of people with a limiting health condition or disability than the general NI population. Women are more likely to experience long-term health problems. Almost a quarter of women in Belfast, compared to 1 in 5 men, report a disability or a long-term health problem that affects their day-to-day activities.

Our Activity

Every week, Belfast Trust provides thousands of vital health and social care services to people across the city. Our weekly activity levels ensure that people receive timely care, diagnostics, and treatments. Below is just a snapshot of Trust activity in an average week:



Our Culture

Everything we do in Belfast Trust is about people and for people. Our Trust Values of Working Together, Excellence, Openness and Honesty, and Compassion underpin our commitment to provide safe, effective, compassionate and person-centred care.

This is an area of particular focus for the Trust. A People and Culture steering group provides oversight and strategic direction to work that is designed to improve the safety and quality of care through workforce initiatives designed to improve staff experience, wellbeing and capacity. Four work streams report through the People and Culture Steering Group, they are:

Organisational Workforce Capacity: Work that optimises workforce capacity amidst significant labour market challenges and severe financial constraints. This work includes the improvement in locally owned recruitment processes, oversight of the development and implementation of an attendance improvement plan and work to reduce agency spend.

Staff Experience and Wellbeing: Work that focuses on staff engagement and wellbeing to improve how it feels to work here and to optimise attraction and retention. Work includes a Trust wide staff experience initiative, the collation of survey results and the support of operational divisions and services in the development of staff experience.

Enhancing Leadership: Work that reflects the strategic importance that leaders and managers have in crafting the right workplace culture and in maximising organisational effectiveness. Responsible for two key areas of leadership across the organisation – developing leadership capability and capacity and defining collective leadership in order to embed it further.

Open Just and Learning Culture: Work to embed a culture that enhances safety, promotes learning from excellence and from harm, and that creates the conditions for openness within the organisation. Work includes the improvement of psychological safety among the workforce and the optimisation of processes that are used when things go wrong and harm occurs.

Performance Report

Our Vision

Our vision in Belfast Trust is to be the safest, most effective and compassionate organisation.

Our Performance - Drive down waiting times and improve efficient delivery of high quality care.

Our Goals:

- Faster Care: We're working to make sure people get the care they need more quickly; ensuring waiting lists are managed effectively and validated
- Better Use of Resources: We'll improve how we plan and deliver services to treat more people efficiently.

Measuring Progress:

- We'll track waiting times, and analyse performance against targets, for all types of referrals
- We will monitor how we use our resources ie. capacity and activity of departments, clinics
- and theatres
- We will learn from patient and service user feedback and satisfaction.

Our Potential - Use new technology and research to innovate and deliver new models of care.

Our Goals:

- Smarter Working: We'll use digital tools and better data to develop new ways of working and to increase productivity
- Innovation: We'll support a culture of improvement and innovation to improve how we provide care and to enhance the pathways into our services.

Measuring Progress:

- We will monitor numbers of patients with care supported by use of digital tools e.g. remote monitoring, community care scheduling, virtual clinics, MyCare app.
- We will evaluate new services and pathways to ensure these are making positive changes to care and experience
- We will seek regular patient and staff feedback to drive forward improvements.

Our Population's Health - Work in partnership across the public, private, voluntary and community sectors to improve the population's health and protect the most vulnerable.

Our Goals:

- Better health of the population: Increased focus on health promotion and preventative care,

Prioritisation of providing the right care in the right place at the right time

- Reducing Health inequalities: Supporting access to services for all including people with disabilities, people from ethnic minority backgrounds, people with housing insecurities
- Improved co-ordination: Reduction in duplication of services across the system, with better communication and co-operation
- Strengthen Involvement opportunities: we will involve service users and carers in improving our services.

Measuring Progress:

- We'll track capacity in our services that provide alternatives to ED attendance and hospital based care e.g. Hospital at Home, the Care Home Support Team, reablement
- We will monitor uptake and outcomes of targeted population health and secondary prevention services e.g. smoking cessation, diabetes prevention, pulmonary rehabilitation
- We will measure and analyse delays in our patient's journey, including discharge from our care.

Our People - Support our staff to deliver services they can be proud of, and encourage them to be local, national, and international leaders in care, research, and innovation.

Our Goals:

- Improved staff experience: Our people will be proud to work for Belfast Trust, feeling valued, respected and having opportunities for growth
- Open and Just culture: We will have clear and supportive communication pathways. Our staff will feel listened to
- Trust of choice: People who want to work in Health care will choose to work for Belfast Trust.

Measuring Progress:

- We'll capture feedback from our staff on their pride in work, morale and feeling of value
- We will monitor staff retention
- We will monitor staff training uptake
- We will undertake workforce KPIs and benchmarking against regional and national data
- We will identify staff who receive recognition through their achievements, awards, and honours.

Performance Report

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.

Orchardville House Residential Care Home 'Dementia Friendly Garden' The Park

Inspired by Horatio's Garden in Belfast, Orchardville House is a residential home for people living with dementia. Following a successful application for Trust Capital funding, they embarked on a project to create a therapeutic garden, which have become vital components in dementia care, offering numerous benefits for individuals with dementia and their caregivers. These gardens provide a holistic approach to care, addressing physical, emotional, cognitive and social needs.

The Park provides a risk-free area within an enclosed courtyard that facilitates free movement and remote supervision from within. It is a space of special value to residents with dementia offering opportunities for activity, exercise, human interaction, quiet reflection and supports staff with the management of distressed behaviours.

The Estates Team successfully transformed a previously unsuitable and underused outdoor area into a fully accessible, dementia-friendly sensory garden. The project addressed longstanding issues including uneven walkways, poor access and limited seating, replacing them with safe pathways, accessible features and high-quality outdoor spaces.

Delivered in line with the Stirling model for dementia-friendly design, the garden now provides meaningful sensory stimulation through carefully selected planting, textures and visual contrast. The inclusion of a summerhouse, potting shed and accessible seating has created opportunities for social interaction, and purposeful activity.

The impact has been immediate, with increased use of the garden and visible improvements in residents' wellbeing. This scheme demonstrates the Trust's commitment to improving safety, accessibility and quality of life through thoughtful, user-focused design.

Quality Improvement and Learning Forum

In March 2026, colleagues from the Directorate of Adult Community, Older People's Services and Allied Health Professionals came together for the second Quality Improvement and Learning Forum, delivered in association with the Belfast Trust's March to Safety 2026 initiative.

The forum was designed to provide a dedicated space for staff to connect, exchange insights and showcase quality improvement activity from across a diverse range of health and social care services. Key areas of focus included learning from Serious Adverse Incidents and complaints, alongside the sharing of Scottish Improvement Leader Programme (ScIL) and Safety Quality Belfast (SQB) project work. Participants had the opportunity to engage with innovative simulation-based learning, including the use of an Ageing Simulation Suit and Virtual Reality dementia-awareness headsets.

These immersive technologies enabled staff to develop a deeper, more empathetic understanding of the lived experiences associated with ageing and cognitive impairment, supporting the delivery of more compassionate, person-centred care for service users and their families.

Feedback from attendees was overwhelmingly positive, with many highlighting the high quality of presentations and valuing the protected time and space to reflect on learning and identify improvement opportunities within their own services.

Launch of Belfast Community Palliative Care Hub (BCPCH)

Belfast Trust, Marie Curie and the NI Hospice have collaborated to create a new service, with a single point of contact, which is transforming how community palliative care services are delivered across Belfast. The Palliative Care Hub was project-managed, co-designed and co-produced using Quality Improvement methodology ensuring that the model of care delivery is being continuously reviewed and adapted. The project has had integral Patient and Public Involvement (PPI) from the outset with strong service user representation being key to the success of the project.

Performance Report

Since opening at the end of April 2025 the care of more than 1500 palliative and end-of-life care patients in the community has been coordinated through the Hub. This new innovative approach to care has been realised by the three partner organisations working together to ensure timely, equitable intervention for patients that maximises effective utilisation of existing community palliative care resources. These timely interventions have avoided carer crisis and inappropriate Emergency Department (ED) attendance for patients at this most vulnerable time and ensures appropriate use of unscheduled care only if required.

The formal launch of the Hub took place in January 2026 in the Long Gallery and was sponsored by the Minister for Health.

Thanks to support from the encompass team, both within the Trust and regionally, the Hub-affiliated teams within our two partner organisations in the independent sector will have both read and write access to epic, ahead of the regional roll-out programme, thus ensuring a single patient record for our patients. In October 2026 the service will open to self-referral from patients and their carers.

Belfast City Hospital Day of Surgery Service

The Belfast City Hospital Day of Surgery (DoS) Unit continues to play a critical role in elective care, supporting multiple surgical specialties and enabling same-day admissions. Now admitting more than 4,000 patients each year, the unit reduces length of stay, improves patient experience and frees inpatient beds for higher-acuity care.

In October 2025, the team was recognised with the Elective Care Recognition Award for innovation and patient-centred care. This was followed by a visit from Health Minister Mike Nesbitt in January 2026, who praised the team's compassionate approach, strong multidisciplinary working and commitment to reducing delays and waiting times.

Through streamlined admission processes, improved patient flow and close collaboration with surgical and anaesthetic teams, the BCH DoS Unit remains a key driver of elective care reform, reflected in consistently 100% patient satisfaction from fortnightly surveys.

Children's Simulation & Education team win prestigious Simulation Award

The Children's Simulation & Education (SimEd) team at the Royal Belfast Hospital for Sick Children has been honoured with the Outstanding Simulation Programme award at the inaugural National Simulation Office's Simulation Awards in Dublin. The recognition highlights the success and long-standing impact of their Clinical Fellowship in Medical Education and Simulation. This fellowship, which is now in its eleventh year, is supported by the Children's Hospital Charitable Fund. Current Fellow Dr Mary Beth Toner received the award alongside 2024-2025 Fellow Dr Geraldine Campbell, Mrs Kate Burns and co-lead Dr Peter Mallett accepted the award on behalf of the programme, which has also been celebrated previously at NIMDTA Educational Excellence events.

The SimEd team delivers a wide range of simulation-based training for healthcare staff, students, and parents, including bespoke courses and immersive experiences within their Highly Immersive Virtual Environment facility. The award aligns with the National Simulation Office's broader aim to advance healthcare transformation through simulation and encourage all-island collaboration.

Patient and Public Involvement Session with the Roma Women's Project

Medical and nursing staff members from the Sexual and Reproductive Health Service were joined by a nursing colleague from the Menopause service for a Patient and Public Involvement (PPI) session with the Roma Women's Project.

The clinical team shared valuable information, raised awareness around sexual health and menopause and provided practical advice on managing menopause symptoms, maintaining good sexual health and how to access resources. This involved open discussion, reducing stigma and ensuring the participants felt informed, supported and empowered in relation to these topics.

They also highlighted the importance of recognising how menopause, and sexual health, can impact overall quality of life, relationships and emotional wellbeing. The team has strengthened collaboration between services and the women of the Roma community, ensuring accurate evidence-based information is shared to give women confidence in seeking guidance and support about menopause and sexual health needs.

This team is excelling in carrying out PPI with a range of different women's groups across Belfast.

Improving oral health equity in NI care homes through process standardisation

Changes to screening methods have led to a 30% reduction in domiciliary care dental treatment waiting lists. Community Dental Services conducted a Quality Improvement project, which led to moving care home residents to a new oral health assessment model documented on the encompass Haiku app. It supports evidence-based care in line with NICE guidance, more efficient use of time and resources, and improved patient safety. The model has been adopted regionally and has helped support funding for IT software required to further improve the service.

Improvement in quality, safety, innovation and service capacity for Imaging Services

The Imaging Service maintained the Royal College of Radiologists (RCR) and College of Radiographers (CoR) Quality Standard for Imaging (QSI) Quality Mark following a Year 2 surveillance assessment in October 2025. The service was assessed against a proportion of the 12 standards and 85 statements within the QSI framework, including service leadership, service development, medicines management, clinical protocol optimisation and proactive risk management. The assessment identified no actions for improvement, with the service meeting 70% and exceeding 30% of the standards evaluated.

There was substantial investment in capital imaging equipment and successful business case submissions strengthening future diagnostic capacity, aligning with regional strategic priorities.

Significant reduction in MRI scan times was achieved across some of our MRI fleet through AI software adoption, while the Interventional Radiology Fast-Free Angio project delivered dramatic improvement in patient safety outcomes to reduce vasovagal episodes among a cohort of angiography patients. Staff also achieved wide recognition through regional, national and international presentations.

These achievements highlight our ongoing commitment to delivering safe, effective and patient-centred imaging services.

Award for the Trauma and Orthopaedic Service in the Royal Victoria Hospital

The Trauma and Orthopaedic Service in the Royal Victoria Hospital was again awarded as a gold level National Joint Registry (NJR) Quality Data Provider for 2025. The NJR Quality Data Provider Scheme provides hospitals with public recognition for achieving excellence in supporting the promotion of patient safety standards through their compliance with the mandatory National Joint Registry (NJR) data submission quality audit process.

World Osteoporosis Day

In October 2025, an awareness event was held at Stormont, organised by the Trauma and Orthopaedic Osteoporosis Nursing Team. The event was an excellent opportunity to spotlight osteoporosis and the vital work that Fracture Liaison Services (FLS) provide. It also included representation from Belfast Trust Community Falls Team, Royal Osteoporosis Society Volunteer group (Belfast) and Men's Shed Charity. It attracted many members of the public as well as numerous Members of the Legislative Assembly including the Health Minister Mike Nesbitt. Engagement events were also held for the public and staff on the Royal Victoria and Belfast City Hospital sites to promote awareness of osteoporosis.

Reduction in the Scoliosis inpatient waiting list

In March 2025 the waiting list total was 96 patients, with a longest waiting time of almost 7 years. Service improvements including the introduction of a contract for the provision of Nerve Conduction Studies and responsibility for scheduling of surgeries was transferred from the Clinical Nurse Specialist to the Inpatient Waiting List Office. This ensures the strict application of Integrated Elective Access Protocol (IEAP), together with use of non-recurrent Strategic Planning and Performance Group (SPPG) funding for Waiting List Initiatives has reduced the waiting list to a total of 25 patients with a longest waiting time of 79 days (11 weeks). This was in line with Ministerial targets to reduce scoliosis waiting times to 13 weeks by the end of March 2026 (excluding eight patients requiring treatment via Extra Contractual Referral in other UK NHS Centres and three patients scheduled for April 2026).

Endoscopy achievements

The endoscopy service has achieved an 85% reduction in urgent waits; 90% reduction in routine waits and high-risk surveillance patients are being scoped on target, significantly improving timely identification of cancer reoccurrence and onward patient pathways. Reduction in waiting list numbers allows rapid identification of cancer diagnosis to enable prompt appropriate management of patient conditions, reducing recurrent attendance and improving patient outcomes.

The service has also received investment to procure new Endoscopic UltraSound (EUS) equipment. The EUS technology delivers improved image quality and reliability, patients benefit

from diagnostic and staging accuracy, early detection, and treatment for pain relief as well as stenting to relieve bile duct or digestive tracts obstructions. This service is now centralised on the Royal Victoria Hospital site supported by a multidisciplinary team.

Hepatology achievements

The Regional Liver Unit has now achieved level 1 accreditation Improving Quality in Liver Services (IQILS). IQILS is a new National accreditation scheme for UK hospitals providing care to patients with liver disease. The service expects to be upgraded to level 2 in second half of 2026 after an IQILS visit.

Hepatology has enhanced its use of nurse specialists. In collaboration with NI Blood Transfusion Service (NIBTS) a new haemochromatosis nurse specialist has helped to facilitate the donation of 700+ units of blood per year to NIBTS from our large pool of haemochromatosis patients on long term review. Nurse specialists have also expanded the fatty liver disease nurse led clinic to facilitate quick prioritisation of referrals. This has resulted in the safe discharge of over 50% of referrals with reassurance and appropriate advice. Work is ongoing to improve outpatient waiting times. This has been aided by the setting up of a Hot Clinic in Nov 2025 and the completion in early 2026 of consultant validation of all new patients on the waiting list which led to safe discharge of 45%.

Regional ID Service

During 2025-26, Infectious Diseases services delivered strong assurance, service transformation and measurable improvement in patient access and experience. External assurance was provided through a High-Consequence Infectious Diseases (HCID) visit by NHS England in June 2025, which resulted in a very positive report and confirmed the service's preparedness and compliance with national standards.

Infectious Diseases focused on improving patient flow and reducing inpatient dependency through expansion of the Outpatient Parenteral Antibiotic Therapy (OPAT) service. The introduction of ambulatory care pathways and self-OPAT enabled safe treatment outside hospital, while waiting times for outpatient clinics reduced. Planned introduction of infusor devices in 2026 will further support earlier discharge for patients with serious infections. The service also strengthened its regional leadership through participation in the NORTH study, enabling the first use of phage therapy for a patient in Northern Ireland.

Endocrinology and Diabetic Foot

These services prioritised integration, workforce resilience and digital innovation. Colocation of teams within the Critical Care Building at the Royal Victoria Hospital improved multidisciplinary working and reduced outlier patients. Funding secured for a Regional Gender Alignment Service expanded access to specialist care. Targeted investment in transition and pathway coordination

roles strengthened continuity for people with diabetes, while digital transformation of the Gestational Diabetes Service reduced time to treatment and increased active treatment rates by 50%.

Collectively, these developments demonstrate continued progress against strategic objectives for quality, access, innovation and sustainability of care.

Stroke Services achievements in Service Delivery & Clinical Excellence

Moving towards 24/7 thrombectomy (EVT) is maximising delivery during commissioned hours through local and regional multidisciplinary working. This has included the implementation of a regional six-hour EVT repatriation protocol, improving equitable access to this time-critical intervention. The roll-out of RAPID AI software to the whole of Northern Ireland is enhancing the speed and accuracy of the stroke assessment, and a RVH Stroke and Interventional Radiology led Interactive Imaging training day for all senior clinicians involved in making lysis and thrombectomy decisions, during an acute stroke assessment.

The appointment of three senior Band 7 Hyperacute Stroke Unit (HASU) nurses will provide seven day support to improve early stroke identification in ED, reduce waiting times for HASU admission and enable timely discharge where appropriate. The roles will enhance patient flow by coordinating care across ED, HASU, inpatient wards and our community teams, expediating investigations, supporting repatriation and leading discharge planning, audit, education and quality improvement. Ultimately these staff will help to improve patient outcomes and reduce length of stay for the stroke service.

Pharmacy-led implementation of ward-based medication dispensing is improving the discharge process and reducing waiting times for patients and carers. This pilot resulted in 40% of discharge medications being processed on the ward within 15 minutes vs 3.5 hours in the main pharmacy department.

An OT- led innovation project exploring the use of VR technology in Stroke rehabilitation explores the use of technology and virtual reality to support occupational therapists in enhancing motivation and therapeutic intensity for individuals recovering from stroke, with a particular focus on upper limb rehabilitation. Feasibility and usability from a staff perspective have been evaluated across both the acute and community settings. Ongoing collaboration with the software company is in place, with further research planned over the next year to assess feasibility and patient outcomes.

A Stroke Trainee selected to attend the European Stroke Winter School reflects exceptional training and mentorship within the unit. This course promotes shared learning between clinicians and neuroradiologists, strengthening connections and expertise in the treatment of acute stroke.

A new Stroke Psychologist appointed within the Community Stroke Team provides in reach to the ward, for patient support and staff development.

Neurology achievements

The department has seen the expansion of the headache multi-disciplinary team (MDT), with the recruitment of a Band 8A headache nurse and MDT co-ordinator. Recruitment of a locum consultant neurologist is also part of a plan to reduce the general neurology outpatient waiting list.

Changing to a generic MS drug has led to savings reinvestment for newly approved posts of MS specialty doctor, pharmacist and pharmacy technician, and upgrade of two existing posts (pharmacy and MS nurse roles).

The availability of two red flag MRI slots per week for patients with suspected MS relapses, has been shown to improve time to treatment escalation.

Remote monitoring for Cystic Fibrosis (CF) patients

Patients are being enabled to track trends in their various health recordings using the MyCare app on Epic. Initially ten patients have been provided with a digital sphygmomanometer, pulse oximeter, and home spirometer to monitor their blood pressure, pulse, SaO2 and lung function. In this pilot phase we allocated the equipment to patients with known hypertension, who are post-transplant or have an interest in monitoring their health. All ten patients have been successfully set up on Epic and have completed their first set of readings.

Home Oral Glucose Tolerance testing for Cystic Fibrosis-related Diabetes

We have successfully piloted the use of a test-kit, whereby patients can perform their annual screening for Cystic Fibrosis-related Diabetes (CFD) at home. This provides an alternative pathway for patients and frees up clinic space at the Phlebotomy Hub in Musgrave Park Hospital. From early patient feedback, we predict that this will give us our highest screening completion rate for CFD to date. It is a very patient-centred service, saving patients the cost of having to travel (from all over NI), taking half a day off work, child-minding arrangements and allows them to perform the test at any day of the week or time of day, as opposed to a specific appointment date and time.

Two Respiratory nurse specialists were deployed within the Emergency Departments at Royal Victoria Hospital and Mater Infirmorum Hospital during the winter months. This provided enhanced clinical triage support, facilitating timely assessment and contributing to effective admission avoidance

Cardiology Services achievements

The Royal Victoria Hospital became the first NHS hospital in the UK to use the Volt Pulsed Field Ablation (PFA) system to treat Atrial Fibrillation (AF). AF affects 40,000 people in Northern Ireland and is a progressive condition which can increase the risk of stroke, heart failure and death.

It is estimated that many more are living with the condition undetected and unaware of their risk. When medication and other treatment options fail to work, many patients rely on a cardiac ablation procedure to effectively treat the condition by stopping irregular heart rhythms.

The procedure was filmed and featured on BBC National, highlighting the RVH leading the way in the UK with this technology.

Emergency Department Achievements

Adult Emergency Departments (ED) are consistently delivering against the two-hour target for ambulance offload and the ED 10% reduction in 12 hours waits, meaning it is viewed across NI peers as best in class. We are now working with other key stakeholders within the Region to implement the two-hour Release to Rescue protocol from April 2026.

This has been achieved by implementing the Rapid Emergency and Acute Care Therapy, (REACTT) model to manage early identification of frailty and focused discharge planning, and improved flow through 2F due to service redesign. We have successfully recruited eight ED Consultants alongside specialty and several specialist doctors. This has stabilised the work force, reduced rota gaps, enhanced weekend evening ED consultant cover, and reduced ED agency locum spend by more than £2,000,000.

Improving oral rehabilitation for oral cancer patients following surgical resection

Most patients diagnosed with oral cancer will be offered jaw surgery as their first line treatment which can leave patients with lifelong problems with speaking and eating, as well as their aesthetic appearance. Consultant-led teams from both Restorative Dentistry and Oral and Maxillofacial Surgery work closely to achieve oral rehabilitation using surgical obturators and prosthodontic appliances which are often supported using osseo-integrated implants. The introduction of implant-supported prostheses for this patient group has reduced the number of complications that would have been observed with conventional removable prostheses. A retrospective evaluation of the success and survival of implants placed in a group of head and neck oncology patients over six years showed that a combination of dental and zygomatic implants had high survival rates. This growing service is becoming more efficient and advanced as we learn new strategies to enhance the care of this vulnerable and most deserving patient group. Utilising surgical guides and digital workflows for this patient cohort has greatly enhanced the patient journey.

Celebrating Success 70 New Band 5 Nurse Recruits Open University Nursing Graduates

Seventy Trust staff completed the four-year Open University BSc (Hons) pre-registration nursing programme and were recruited to Band 5 Nurse positions within the Trust.

Performance Report

Director of Nursing Olga O'Neill presented graduates with a crystal paperweight engraved with the Trust and Open University logos at a Celebration Event in February 2026.Each year Trust staff can apply to the Open University pre-registration nursing programme, within four fields of practice: Adult, Mental Health, Learning Disability, and Children's and Young People's Nursing. This investment in staff development supports the Trust's commitment to building a sustainable nursing workforce, supporting staff retention by offering a clear development pathway and enabling existing staff, from a range of backgrounds, to progress a career within nursing while remaining as a Trust employee. There are currently 169 staff undertaking the programme with 43 expected to graduate in 2026 and join the Trust nursing workforce.

Family Support Service

"You have a rare gift – the ability to bring hope simply through the way you listen and speak. We are truly grateful to you" (feedback from service user)

The model aims to provide a suitable intervention to those children and families who are deemed to be on the Family Support pathway and are not suitable for community and voluntary services given the level of risk. Established in July 2025, the service has expanded to provide a service to 114 families. This will help to further reduce the number of unallocated cases within Family Support teams, ensure a timelier response, ensure cases remain open for a shorter period, and reduce escalation to Child Protection and Looked After Children pathways.

Fostering Comes to…….

The *Fostering Comes to Belfast* initiative aims to increase foster carer recruitment through a **community-based approach**. Launched in February 2025 with a two-year rollout, the programme focuses on actively engaging local communities across Belfast's electoral wards to build trust, raise awareness, and inspire recruitment. This tailored, relationship-driven model has already increased enquiries by 121%, demonstrating strong early outcomes. Moving forward, the campaign will continue refining what works, maintaining relationships in each local community, and expanding into new areas.

Family Nurse Partnership

Family Nurse Partnership (FNP) is an intensive home visiting programme for first time teenage mothers, from ante-natal period until the child turns two years old. FNP recently completed a quality improvement programme focussing on improved interventions and collaborated with service users, sharing lived experience, learning from case studies and exploring barriers to accessing services. They identified the need for a specialist sexual and reproductive health specialist, equipped with knowledge and skills to assess, advice, prescribe, review and evaluate long-acting reversible contraception within the home setting. The service has now developed a specialist nurse role and provides regular team-based learning and updates on evidence-based practice. The service presented the project to the international FNP team in December 2025 and received positive feedback.

encompass Celebrates Northern Ireland's Digital Health Journey at Epic UGM

The encompass team proudly represented Northern Ireland at Epic's User Group Meeting (UGM) in Wisconsin, joining more than 8,000 colleagues from the global Epic community. The event marked a significant milestone, celebrating the progress of Northern Ireland's digital health transformation and the strength of collaboration across health and social care.

Deirdre Long, Digital Health Nursing and Midwifery Specialist and encompass Lead, presented alongside Alannah Brown, Social Work Lead for encompass, delivering Together We

Performance Report

Thrive—a showcase of how one shared digital platform is enabling joined-up care, improved communication, and better experiences for service users and professionals. Participation at UGM highlights encompass's growing international profile and its commitment to shared learning, partnership, and person-centred digital care.

Belfast Trust Volunteers

The Volunteer Service recruits and reviews all volunteers within Belfast Trust based across hospitals, community sites and peer support services. There are 340 active volunteers performing roles such as Meet and Greet, Gardeners, Chaplaincy Volunteers, Befrienders as well as peer support services such as Breastfeeding and Liver Support. The service holds annual reviews with volunteers, as well as several events throughout the year, such as the Volunteer Recognition Event, Christmas Coffee Morning and the Volunteer Wellbeing Morning. On collating volunteer reviews and speaking to volunteers at events or site visits, a prominent request was to receive feedback from service users how they felt about volunteers and whether their presence was helpful to them in their patient journey. The Volunteer Service launched the Volunteer Strategy 25-28 called The Gift of Time which aimed to develop a mechanism to measure the impact of our volunteers on the patient experience. It is hoped this will encourage service user involvement in not only recognising volunteers but helping to shape the future direction of the Volunteer Service.

Care Opinion: Belfast Trust listening, learning, and engaging with the people who use services

More than 1,300 patient and carer stories were submitted to Care Opinion offering valuable insight into what matters most to those in our care. These stories have become an essential source of learning, helping us highlight good practice, identify areas for improvement, and shape services in ways that better reflect patient experience.

This year, we placed a strong emphasis on getting out into our communities and making feedback easier and more comfortable for everyone. As part of this, our team attended a Traveller Awareness and Engagement event, where we met people from the Traveller community, learned more about their experiences, and heard about the barriers that can sometimes make giving feedback more difficult. Spending time in the community helped us build trust and have open conversations. These kinds of community-based activities have helped us take Care Opinion

beyond the walls of our services, making it more visible, more accessible, and more reflective of the people we care for.

We also proudly took part in Feedback February 2026, a month dedicated to raising awareness of the importance of patient feedback and showcasing how stories shared through Care Opinion led to meaningful change. Throughout the campaign, staff highlighted real examples of improvements made as a direct result of feedback, reinforcing to patients and communities that their voices not only matter; they make a difference.

Celebrating Creativity: Service Users Design New Logo for Belfast Trust Learning Disability Nurses

The Learning Disability Nursing Team invited service users to design a new logo representing Learning Disability Nurses across Belfast Trust, receiving more than 60 creative entries. The winning design has been adopted as the official logo and will feature across Trust materials, events and professional branding, celebrating the team's identity and values.

Learning Disability New Service Model

Belfast Trust is participating in the Department of Health's regional transformation programme for Learning Disability Services, informed by the We Matter – Learning Disability Service Model. The model prioritises strengthened community-based support, improved responses to mental health needs, reduced reliance on inpatient care, and more standardised, equitable access to services. The transformation is being shaped through direct engagement with service users, carers and staff.

Celebrating Innovation: Learning Disability Acute Liaison Nurse at the Nursing Times Awards

The Nursing Times Awards once again illuminated the extraordinary talent, dedication, and innovation that defines the nursing profession.

This year, the spotlight shone brightly on our Learning Disability (LD) Acute Liaison Nurse, who was proudly shortlisted in the Learning Disability category—a remarkable achievement that recognises both clinical excellence and a deep commitment to improving outcomes for people with learning disabilities.

Performance Report

Learning Disability Forum

The Learning Disability Forum met on four occasions during the year, chaired by the Co-Director of the Service with a carer as co-chair, with ongoing work progressed through established sub-groups. In December 2025, the Forum hosted a celebration event to launch three co-produced resources: a Short Breaks resource, a healthy eating resource for adults with a learning disability, and two Speech and Language Therapy leaflets on swallow assessments and communication.

The event recognised these achievements and agreed priorities for future engagement. In January 2026, a workshop was held to support families in shaping improved transitions from childrens to adult services. During 2026, a focused programme will continue around day centres and day opportunities to ensure families are informed, engaged and supported to contribute to service improvement.

The NI Cleft Speech and Language Therapy service

The NI Cleft Speech and Language Therapy (SLT) team service was selected to present a quality improvement project at the American Cleft Palate Craniofacial Association Conference 2026, one of the leading international meetings for cleft and craniofacial care. The project focuses on strengthening assessment and diagnostic pathways for children with cleft palate, with a particular emphasis on reducing delays and improving patient/caregiver experiences. Being accepted through a competitive, peer reviewed process recognises the calibre of the work taking place within Belfast Trust and the commitment of the team to evidence based, patient centred practice. Sharing this work on an international stage allows us to showcase the innovation happening across our regional service and to learn from global leaders in the field. It also strengthens our links with international colleagues, helping us bring fresh ideas and improved approaches back into our community and acute settings. This achievement reflects the dedication of our multidisciplinary team and underlines our ongoing focus on quality, equity, and improvement in cleft care.

SLT Community Clinics

In 2012, three staff from the community children's speech language therapy team developed a resource for assessing the language skills of children who were hearing or using languages other than English.

The resource is known as Functional Language Across Countries (FLAC) and is marketed globally by Black Sheep Press.

This year the lead author, Florence King, with support from Northern Ireland Health and Social Care interpreting staff, has developed three further assessments this year: in Brazilian Portuguese; European Portuguese, and Romanian.

This brings to ten the number of different language assessments currently developed for FLAC, for the global market, with two further languages in progress.

Adult Acute-to-Community Speech and Language Therapy Pathway

This project aimed to tackle excessive waiting times for community-based dysphagia support following hospital discharge. Service users were often waiting up to 35 weeks for Community Speech and Language Therapy (CSLT), leading to poorer outcomes, uncertainty, and missed rehabilitation opportunities. A review highlighted significant concerns, including 23% of service users passing away before receiving input and only one-third experiencing improvements in their Eating, Drinking and Swallowing (EDS) recommendations. Rising referral numbers further strained the system, prompting the team to redesign the hospital to community pathway. Following a successful test phase, two temporary fulltime Band 6 SLTs were appointed, enabling earlier assessment and management.

Improvements achieved included a major reduction in waiting times, with 90% of service users seen within six weeks, and clear evidence of improved swallow function and increased oral intake. Almost three quarters required less modification of their diet and/or fluid consistencies following CSLT intervention. Service users also reported greater understanding and confidence in managing their EDS needs after receiving CSLT support. The pathway demonstrated cost-effectiveness through reduced thickener prescriptions; fewer SLT contacts required/needed, from on average 3 to 1.5 contact and a significant drop in the number of service users requiring EDS supervision reducing the workforce demands/costs within community care settings. Overall, the redesigned pathway improved outcomes and enhanced service user wellbeing, while reducing systemwide demand.

Dysphagia Support Team

The team developed a new resource in partnership with managers across the Trust and the independent sector, titled Dysphagia Resource Pack for Managers. It is designed for managers working within Trust residential and day centres, and those in independent care homes. It focuses on the culture within these care environments and highlights the critical role of strong leadership in ensuring safe, high-quality care for individuals with dysphagia.

The pack was officially launched at a coffee morning in September 2025, which was very well received and considered a great success.

Provision of a Nasogastric (NG) Outpatient Service for Head and Neck Cancer patients undergoing Radiotherapy – Nutrition and dietetics service

The Nasogastric outpatient service provides specialist dietetic care for head and neck cancer patients undergoing radiotherapy, enabling early NG tube placement through a streamlined multidisciplinary pathway.

Since January 2025 it has maintained patients' nutritional status, prevented hospital admissions, saved 1,595 bed days (equating to £1.73m in savings), and received strong patient feedback and award recognition, including winning the 'Excellence in Cancer Care' category at the Advancing Healthcare Awards NI 2025 and being shortlisted for 'Innovation in Acute Care' at the Chairman's Awards in April 2026.

Nutrition and Dietetic Service – Momenta Weight Management Programme

This 12-week programme, delivered by the Nutrition and Dietetic Service, provides an evidence-based approach to sustainable weight management and long-term lifestyle change.

MOMENTA Weight Management

It focuses on three core components: healthy eating, physical activity, and mindset. The programme is delivered virtually, supporting care closer to home and contributing to reductions in elective waiting lists. Service user feedback has been consistently positive, highlighting the supportive group environment and the value of coaching and peer support.

Cancer and Specialist Services

Our Performance - Feedback from our Patients, Families and Service users

During 2025–26, the Directorate received 31 complaints, with an average resolution time of 18 days. Over the same period, we were pleased to record 4,744 compliments, with 60% recognising the professionalism of our staff and the high standard of care and treatment delivered. This strong

level of positive feedback means that for every complaint received, the Directorate received 153 compliments, highlighting the consistently high quality of service provided across our teams.

This strong patient feedback is further reflected in our Real Time Patient Experience results, where all wards across Oncology, Nephrology and Transplant, Rheumatology, and Haematology have consistently achieved exceptional scores of 99% or 100%. These outstanding results highlight the high level of confidence and satisfaction patients place in the care and support delivered by our teams.

Dermatology waiting lists reduced

Dermatology carried out an enhance validation programme of their routine waiting list. This reduced waiting numbers, with a significant cost avoidance of £524,000 for unnecessary appointments, resulting in a total of 663 patients who have successfully been removed from our dermatology waiting lists and no longer require an appointment.

The project addressed long waits via a multi-faceted enhanced validation programme. Some 5,000 patients were contacted by phone, text and post to confirm if an appointment was still required and duplicated referrals were reviewed. Learning from this enhance validation project could be expanded to other outpatient services.

The Nocturnal Haemodialysis Programme

This programme, which launched in May 2025, provides patients with overnight haemodialysis for seven to eight, three nights per week, delivering up to 24 hours of treatment compared with 12 hours through standard daytime dialysis.

Patients begin treatment between 9–10pm and sleep during therapy, offering greater daytime flexibility, reduced work disruption, and more time with family and friends. The longer, gentler overnight sessions improve fluid and solute removal, reduce dietary restrictions, and support better cardiac health and blood pressure control.

Adolescent and Young Adult Cancer Services

Adolescent and Young Adult (AYA) Cancer Services in Northern Ireland is delivered through a regional networked model, with Belfast Trust designated as the Principal Treatment Centre for both paediatric and young adult services. The service brings together a range of professionals from the health and voluntary sectors to support young people, aged 13 to 24, with cancer. It provides excellent clinical treatment and holistic, age-appropriate support that acknowledges the educational, emotional, and social aspects of each young person's journey. This model of care brings together the clinical and holistic teams needed across the care pathway, ensuring timely access to appropriate treatment, including clinical trials, alongside coordinated psycho-social support.

Performance Report

NI Regional Mesothelioma Service

This service launched in 2025 through a partnership between Mesothelioma UK, Macmillan Cancer Support, the Belfast Trust and the Rodger family. It is a dedicated service is delivered by Clinical Nurse Specialists team based at Belfast City Hospital to provide specialised care for people across Northern Ireland living with mesothelioma, a cancer strongly associated with previous exposure to asbestos.

Until now, there was no dedicated service for mesothelioma patients in Northern Ireland. Although the disease is incurable, early access to expert nursing and coordinated care can make a significant difference to patients and families.

Through this new regional service, patients and families in Northern Ireland can access specialist clinical advice, emotional support, and practical information, as well as connect with national networks and research opportunities through Mesothelioma UK.

Our people – our incredible staff

Across our workforce of more than 2,370 staff, there have been numerous individual achievements, including the completion of Advanced Practitioner qualifications, Diplomas of Expert Practice (DEP), Specialist Portfolios, and a range of accredited, practice-specific certifications. Staff have also received numerous personal commendations from patients and families, recognising their dedication, compassion, and consistent willingness to go above and beyond in the care provided to patients, service users, and their loved ones. These individual messages of appreciation reflect the exceptional professionalism and empathy demonstrated across our services. In addition to this personal praise, our teams have been honoured with several well-deserved accolades, further showcasing their commitment to excellence and the positive impact they make each day, as highlighted below:

NI Health Care Awards (2025)

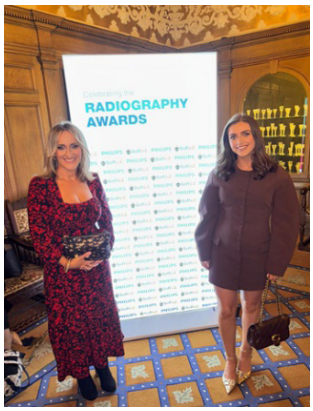
Advances in Oncology Award was won by the Cancer of Unknown Primary (CUP) Team, Belfast City Hospital. This service was launched in October 2024 to offer advice, support and standardising care of CUP patients across NI.

Metastatic CUP is a common and well-recognised cancer syndrome, representing 3–5% of all malignancies and is the fourth most common cause of cancer-related death, with on average 186 patients per year diagnosed in NI with a CUP. This service ensures timely diagnosis, improved survival and better outcomes for patients. This not only significantly benefits patients and their families but also the numerous clinical teams and services via which they present. It has standardised care for CUP patients across Northern Ireland and ensures equity in service provision alongside site-specific cancer diagnoses.

British Dermatology Nursing Group Awards (2025)

Royal Victoria Hospital Dermatology Nursing Team won Team of the Year for their innovative approach to nurse-led surgeries and managing surgical waiting list. This award recognises dermatology teams who have encouraged multidisciplinary working and communication, teams that work together effectively to deliver clear benefits for patients.

Society of Radiographers Northern Ireland Team of the year Award (2025)



The Prostate Radiotherapy Prehab Team won Team of the Year for their innovative patient-focused service improvement project, set-up in the Radiotherapy department at the Cancer Centre in Belfast. This service aims to better inform patients about their upcoming prostate radiotherapy treatment, including preparation that the patient needs to undertake to optimise their treatment.

The team's success was further highlighted by their place as finalists in the Advancing Healthcare Awards 2025.

Belfast City Hospital Theatres

The successful delivery of a second robot, the DV5, to BCH Theatres in March marks a significant milestone in advancing our surgical capabilities. Its arrival also provides a valuable platform for learning and development enabling staff to build new skills, enhance workflows and improve safety, effectiveness and overall patient outcomes. This achievement reflects strong multi-disciplinary teamwork, meticulous planning and a shared commitment to modernising our peri operative pathways. This accomplishment not only demonstrates our readiness to adopt emerging technologies but also highlights the proactive leadership and teamwork that made it possible.

Estates Team receives prestigious national recognition

During 2025-26, the Estates Team was nationally recognised for its contribution to one of the most significant digital transformations in healthcare, alongside continued progress in strengthening the Trust's energy infrastructure. The Team received prestigious national recognition at the Institute of Healthcare Engineering and Estate Management (IHEEM) Awards, in the Estates and Facilities Team of the Year category, celebrating the exceptional work delivered during the encompass Enabling Works Programme in the previous year.

These accolades highlighted the scale, complexity and quality of delivery achieved across a large estate, and reflected the commitment, professionalism and teamwork demonstrated throughout the programme.

The encompass enabling works required rapid mobilisation, close partnership working and delivery at pace within live clinical environments, often outside normal hours. The successful completion of this work provided a strong foundation for the Trust's digital transformation and future service delivery. Recognition at a national level reinforced the Estates Team's achievements, with individual honours also awarded in the IHEEM Estates & Facilities Champion of Champions category, to two colleagues for their exceptional contribution over two lifetimes of service.

Alongside this recognition, the Estates Team made significant progress in strengthening the Trust's energy resilience, sustainability and infrastructure performance. Key achievements during the year included the development of innovative approaches to energy provision across the estate, supporting long-term objectives for sustainability, efficiency and resilience. Close collaboration with the Transport Department led to the successful redevelopment of the Knockbracken Transport Yard, ensuring future-proofed infrastructure to support the continued expansion of the Trust's electric vehicle fleet.

Building Management System modernisation continued with most systems now converted to the open-protocol BACnet standard. This transition enables enhanced control, improved interoperability and provides a strong platform for the future use of intelligent controls and advanced analytics. The Trust also improved fiscal metering coverage at building level. This provides robust and reliable data to support improved energy and water monitoring, performance targeting and informed decision-making, strengthening the Trust's ability to manage energy costs and carbon performance effectively.

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

Performance Report

Performance Analysis

Regional Priorities

The NI Executive's Programme for Government (2024-27): Our Plan: Doing What Matters Most set out the strategic priorities for improving outcomes and wellbeing across society. The PFG is underpinned by a Wellbeing Framework and emphasises cross-departmental collaboration to deliver what matters most for citizens. It provides the overarching policy direction within which public bodies, including the Trust plan and report on their contribution to key outcomes.

HSC Priorities and the Support and Intervention Framework

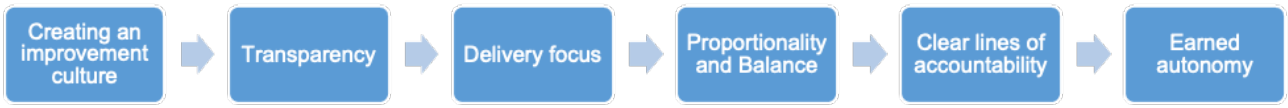
The Service Delivery Plan was stood down in March 2025 and instead the Trust reports and monitors in line with the DoH Strategic Outcomes Framework (SOF) and associated Systems Oversight Measures (SOMs).

External assurance is provided to DOH/SPPG in accordance with the Health and Social Care Support and Intervention Framework (SiF), which was introduced in October 2024. The framework sets out the Department of Health's approach for gaining assurance from HSC organisations in relation to the delivery of ministerial priorities and other key deliverables as set out in the DOH Strategic SOF/SOMs and the approach to support and intervention where there are matters of concern that need to be addressed. The framework comprises 5 levels of escalation, as depicted below:

Levels of escalation in Support and Intervention Framework

Level 5*: intervention at HSC Board level – Decision by Health Minister- as advised by DOH/SPPG/PHA. Involves exercise of Minister's power of intervention. Only used in exceptional circumstance.
Level 4*- Senior external support for provider. Targeted interventions – decision taken by Permanent Sec. Failure to provide recovery plan at level 3, significant weaknesses re financial stability, reputation, governance quality of care or patient safety
Level 3- enhanced monitoring and support for provider – where previous concerns not resolved at levels 1 or 2, scale of concern, systemic concerns, or ongoing performance challenges. Will require formal recovery plan
Level 2- enhanced monitoring and support for provider – issues not resolved by Level 1 or direct escalation to Level 2 given seriousness. Local recovery plan and enhanced monitoring
Level 1- area of concern identified – emerging, potentially serious concern to service delivery, quality, safety effectiveness – informal level of support and guidance – but no intervention. Notified in writing. Local recovery plan required and more frequent monitoring
Steady state- no intervention required- Trust generally operating effectively – any issues picked up through routine oversight arrangements

The following principles underpin the Support and Intervention Framework:



Trust Performance and the Support and Intervention Framework

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.

As at 31 March 2026 the Trust has the following number of areas in each SIF level:

Level	Position March 2026
Level 1	5
Level 2	6
Level 3	2
Level 4	1
Level 5	0

Trajectory of change - Through alignment to the SiF framework and its associated increased governance, oversight, joint priority setting and action planning with SPPG, the Trust has continued to demonstrate continued improvements in the named services' capacity and performance.

As a result, during the year 2025-26, there has been a reduction in level in several escalations.

Further to an external review of the regional **Cardiac Surgery Unit** in the Trust by DCO Partners, the Minister for Health placed the Trust on Level 5 of the Department of Health's Support and Intervention Framework. This is the highest escalation in the framework and involves the exercise of the Minister's powers of intervention. In this case, in addition to enhanced oversight arrangements, the Minister put in place external independent expertise to assist with the development of actions and implementation from both a clinical governance and cultural perspective. The Trust established enhanced assurance and accountability mechanisms to focus on addressing each of the DCO recommendations with a suite of actions to ensure they were fully and robustly implemented.

As a result of the significant programme of work and enhanced monitoring in regard to Cardiac, the Minister announced that the escalation at Level 5 for Cardiac Surgery would be divided in two distinct escalations with Cardiac Surgery de-escalated to Level 3 and People, Culture and

Governance to Level 4. In each of these new escalations the positive trajectory of change has been identified and as such, de-escalated.

There have also been five escalations closed during April 25- March 26, that directly demonstrate an improvement of capacity or performance.

Trust Performance

Management of performance is essential to delivering high quality care. 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 an 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 i.e. 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.

Principal Risks

The Trust faced a number of risks during 2025-26 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 – There is a risk that the Trust statutory duty to break even will not be met in the absence of additional funding for pay award and inescapable growth/pressures being allocated, lack of commissioning and funding of service issues, pressures and increased activity with SPPG
- Unscheduled Care Overcrowding – Demands on the Emergency department exceed the capacity of the department/hospital/health system, resulting in delays to offloading ambulances, overcrowding, causing delays in emergency care and admission, inappropriate patient placement (e.g. corridor care), increased harm and mortality, and significant impact on staff wellbeing and system costs
- Delay in Accessing Services - Potential harm to patients as a result of a delay in accessing services
- Workforce Capacity poses risk to service delivery and Patient Safety - 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 (this was downgraded in March 2026, just prior to the year end)
- 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 (this was downgraded in March 2026, just prior to the year end)
- 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 – Associated digital safety risks during the implementation, stabilisation and business as usual phases of the programme
- 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).

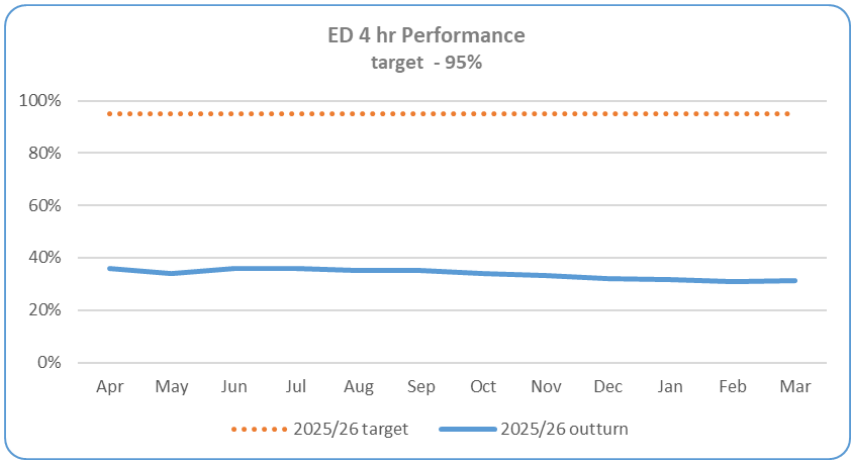
Performance Indicators

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

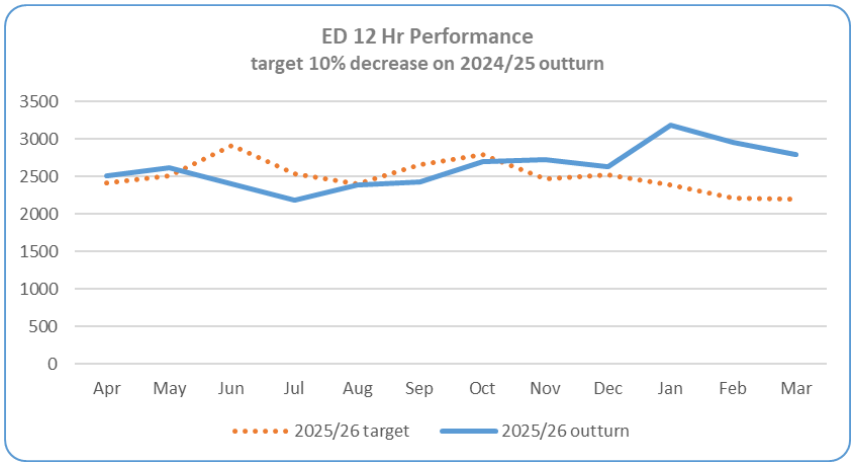
Emergency Department (includes Urgent Care Centre and Minor Injuries Unit)

There were **168,392** patients treated at ED between April 2025 to March 2026 compared to **181,413** for 2024-25.

Over the course of the 2025-26 year, out of the total 168,392 ED attendances, **56,727** or **33.69%** were seen within 4 hours of arrival.

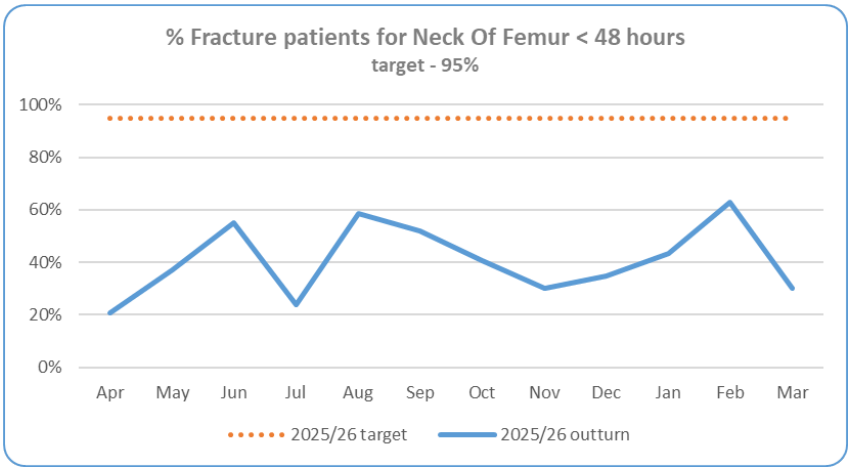


During the year 2025-26 year there were **168,392** patients treated in our ED Units, of which **31,553 (18.73%)** waited more than 12 hours for admission.



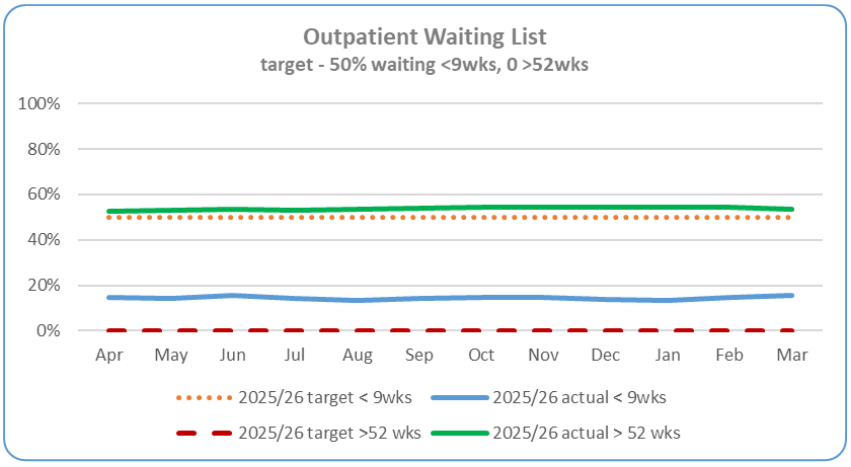
Hip Fractures

41.01% of patients requiring hip fracture surgery were treated within 48 hours of admission during the year 2025-26, 308 out of 751 admissions.

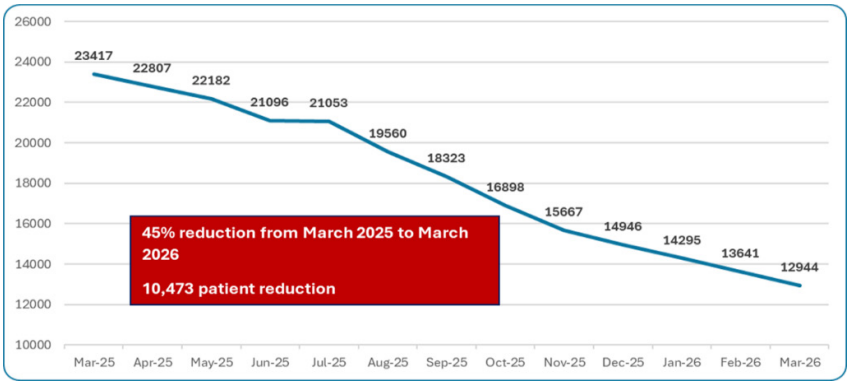


Outpatients

At the end of March 2026, **15.77%** of patients on Trust's outpatient waiting lists were waiting no longer than 9 weeks for an outpatient appointment. The total number of patients waiting for a first outpatient appointment at the end of March 2026 is **159,843**. This is an increase of **2.8%** compared to March 2025 (155,444 March 2025).



The numbers of patients waiting for a first outpatient appointment over 4 years reduced by **45%** over the 12 month period ending March 2026 (**23,417** at March 2025 to **12,944** at March 2026. Some of this reduction is attributable to the ongoing administrative and clinical validation of waiting lists.



Activity levels returned to normal volumes from October 2024 following the planned downturns required during Encompass implementation (commenced June 2024).

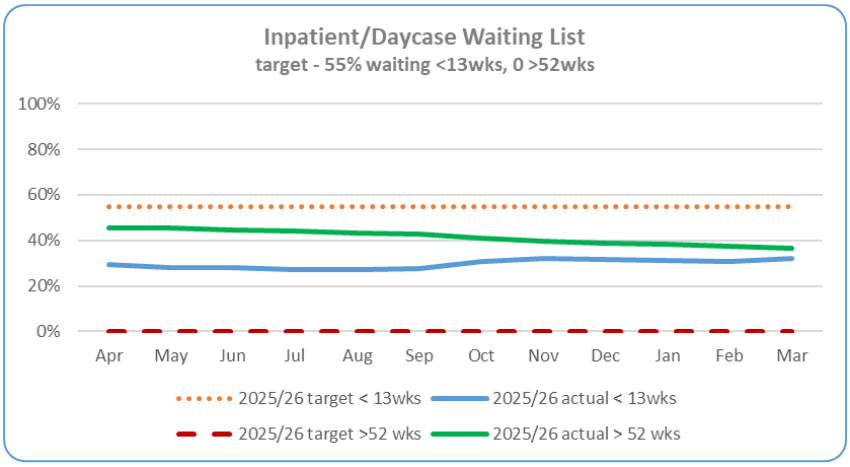
The table below shows that the Trust has delivered more outpatient attendances almost every month from October 2025 through March 2026 when compared to the same period during 24-25. The Trust has delivered **7%** more Consultant-led new outpatient appointments, **10%** more Consultant-led review outpatient appointments, **7%** more Nurse-led new outpatient appointments and **30%** Nurse-led review outpatient appointments when compared with the same period in the previous year.

Performance Report

		Oct	Nov	Dec	Jan	Feb	Mar	Total
Consultant - New	24/25	13378	12989	11251	13144	11697	12075	74534
	25/26	14284	12925	12160	13478	13241	13750	79838
	% variance	7	-0	8	3	13	14	7
Consultant - Review	24/25	30317	28994	24630	29292	27391	27709	168333
	25/26	31642	31482	28670	31757	29745	31138	184434
	% variance	4	9	16	8	9	12	10
Nurse - New	24/25	1793	1940	1526	2034	1781	1978	11052
	25/26	2147	1951	1700	2015	1951	2026	11790
	% variance	20	1	11	-1	10	2	7
Nurse - Review	24/25	12048	11291	10009	11511	10267	11327	66453
	25/26	14867	14093	13639	14682	14030	14846	86157
	% variance	23	25	36	28	37	31	30

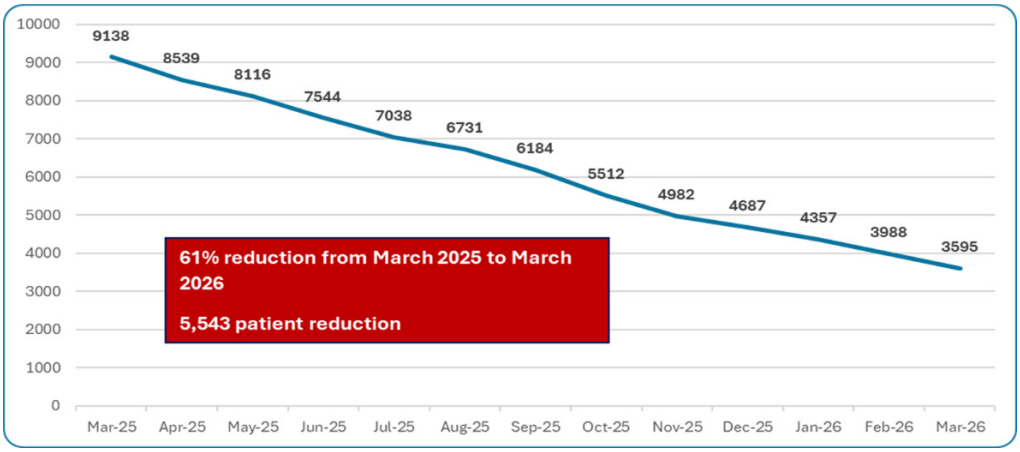
In-patients and Day Cases (IPDC)

At the end of March 2026, **32.14%** of patients on Trust's IPDC waiting lists were waiting no longer than 13 weeks. In total, **13,426** patients were waiting longer than 52 weeks for IPDC treatment at March 2026 (19,418 March 2025). This represents a reduction of almost **31%** when compared to March 2025. The waiting lists continue to be subject to ongoing administrative and clinical validation.



The total number of patients waiting for admissions for an Inpatient or Daycase procedure at the end of March 2026 is **36,664**. This is a decrease of almost **11%** compared to March 2025 in the total number of patients waiting for admissions. (40,983 March 2025)

The numbers of patients waiting for an Elective Inpatient Admission or Daycase over 4 years reduced by **61%** over the 12 month period (9,138 at March 2025 to 3,595 at March 2026.)



The Trust admitted around **83,000** elective inpatient and daycase patients during the 2025-26 year. The table below details the monthly activity of elective admissions and daycases in comparison with the same month in the previous year. These figures show an increase in the volume of monthly admissions when compared with 2024-25. In total there has been a **7%** increase in elective admissions and **18%** increase in day-case admissions between October 2025 and March 2026 when compared with the same period during 2024-25.

		Oct	Nov	Dec	Jan	Feb	Mar	Total
Elective Admissions	24/25	1798	1694	1483	1483	1528	1632	9618
	25/26	1897	1825	1566	1697	1619	1690	10294
	% variance	**6**	**8**	**6**	**14**	**6**	**4**	**7**
Daycases	24/25	6454	6547	5670	6481	5864	6203	37219
	25/26	7126	7234	7075	7766	6944	7832	43977
	% variance	**10**	**10**	**25**	**20**	**18**	**26**	**18**

Some examples of the volumes of treatments we have provided for elective patients on our hospital sites are listed below for the 12 month period:

- Over 1,200 hip replacements
- Over 1,200 knee replacements
- Approximately 450 gall bladders removed with keyhole surgery
- Over 11,500 endoscopies for bowel and gastric conditions
- Over 20,000 renal dialysis attendances
- Approximately 300 neurosurgical procedures on the brain
- Approximately 400 tonsillectomies.

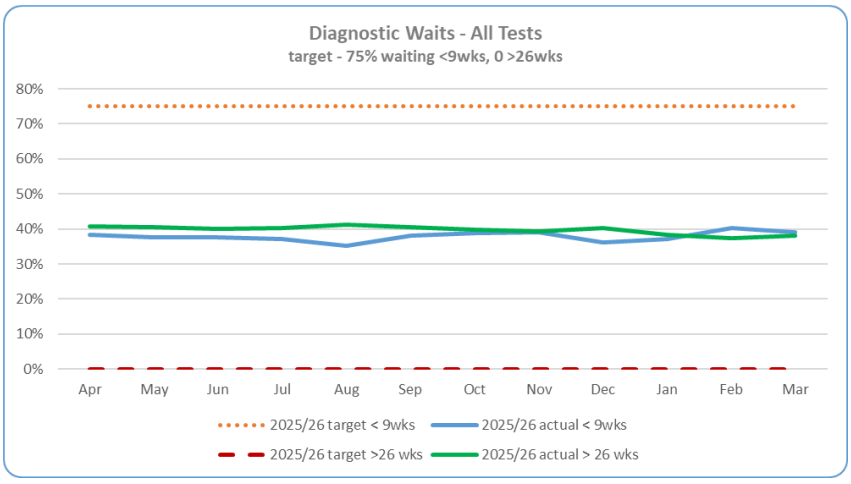
Performance Report

Additionally, the Trust has treated over 46,000 unscheduled patients and some examples of treatments are included below:

- Approximately 400 appendectomies
- Over 2,000 strokes treated
- Over 2,500 chest infections treated
- Over 1,900 injuries to head treated
- Approximately 2,000 heart attacks treated
- Almost 4,500 births.

Diagnostic Waiting Times

At the end of March 2026, just under **39%** of patients waited less than 9 weeks for diagnostic tests and there were just over **22,100** patients waiting in excess of 26 weeks.



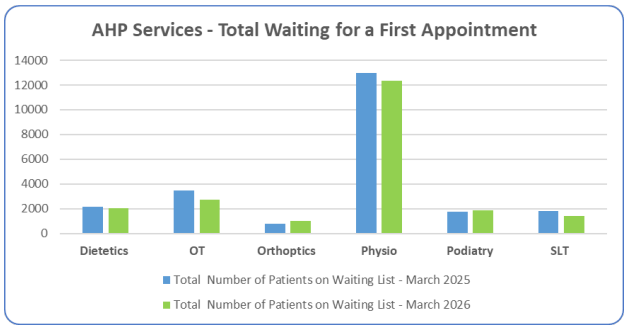
The table below details the monthly activity comparison with the same month in the previous year. These figures demonstrate an increase in the number of monthly diagnostic tests across most disciplines when compared with the same period during 2024-25. Notably there has been a 33% increase in MRI and 29% increase in cardiac CT when compared with the same period during 2024-25.

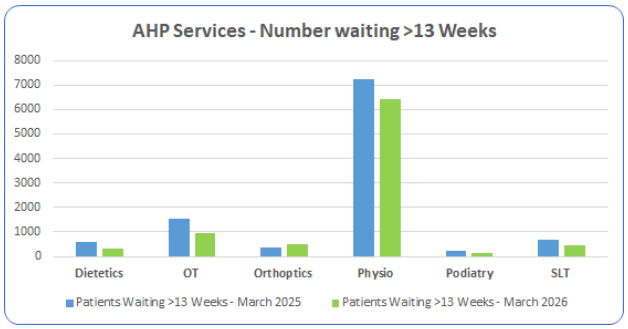
		Oct	Nov	Dec	Jan	Feb	Mar	Total
MRI	24/25	3483	3446	3025	3466	3223	3094	16254
	25/26	3842	3578	3210	3702	3524	3714	21570
	% variance	10	4	6	7	9	20	33
CT	24/25	7779	7464	6836	7203	6739	6898	42919
	25/26	7289	7203	6684	7285	6834	7419	42714
	% variance	-6	-3	-2	1	1	8	-0
Non Obstetric Ultrasound	24/25	4740	4378	4279	4444	4680	4670	27191
	25/26	4550	4043	3985	4526	4933	5654	27691
	% variance	-4	-8	-7	2	5	21	2
Cardiac MRI	24/25	140	136	93	115	128	110	722
	25/26	157	134	104	102	115	125	737
	% variance	12	-1	12	-11	-10	14	2
Cardiac CT (incl CT TAVI Workup & excl Ca Scoring)	24/25	91	88	83	88	89	88	527
	25/26	125	112	98	125	128	91	679
	% variance	37	27	18	42	44	3	29
ECHO - TTE only	24/25	1926	1872	1663	2013	1829	1941	11244
	25/26	2114	1809	1881	2029	1889	1827	11549
	% variance	10	-3	13	1	3	-6	3

Allied Health Professional (AHP) Waiting Times

There were **8,831** patients waiting for an appointment with an allied health professional in excess of 13 weeks at the end of March 2026, with over two thirds of patients waiting for Physiotherapy. This is a decrease of **17%** from March 2025, when 10,667 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 2026 is **21,430**, only a small decrease compared to March 2025 (21,579).





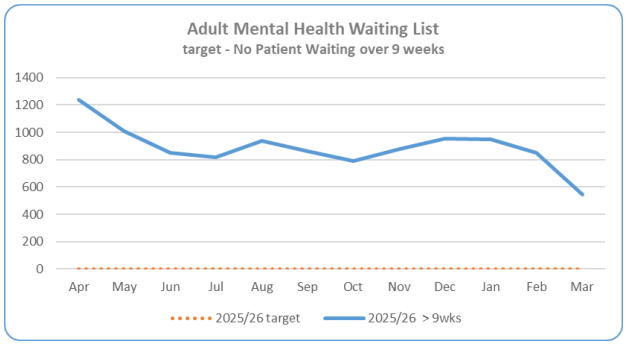
Performance Report

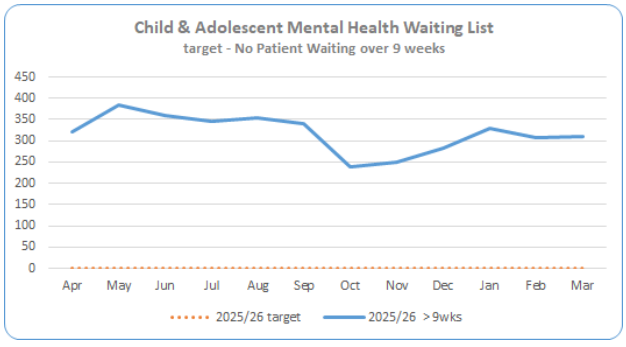
The table below details the monthly comparison with same month in the previous year. The figures show an increase in the number of monthly attendances at an AHP appointment when compared with the same period during 2024-25.

		Oct	Nov	Dec	Jan	Feb	Mar	Total
Physiotherapy	24/25	6780	8252	6849	8294	7580	7694	45449
	25/26	9484	9236	8269	10223	8821	9208	55241
	% variance	**40**	**12**	**21**	**23**	**16**	**20**	**22**
Occupational Therapy	24/25	2830	3187	2373	3057	3415	3585	18447
	25/26	3942	3420	2967	3526	3711	4312	21878
	% variance	**39**	**7**	**25**	**15**	**9**	**20**	**19**
Dietetics	24/25	623	1535	1204	1649	1508	1786	8305
	25/26	1672	1681	1493	1991	1882	1925	10644
	% variance	**168**	**10**	**24**	**21**	**25**	**8**	**28**
Orthoptics	24/25	808	721	417	249	641	450	3286
	25/26	948	946	727	537	916	1027	5101
	% variance	**17**	**31**	**74**	**116**	**43**	**128**	**55**
Speech&Language Therapy	24/25	1593	1910	1301	1921	1797	1662	10184
	25/26	2492	2160	1662	2005	2245	2474	13038
	% variance	**56**	**13**	**28**	**4**	**25**	**49**	**28**
Podiatry	24/25	4349	4243	4034	4715	4351	4264	25956
	25/26	5078	4193	3775	4418	4169	4682	26315
	% variance	**17**	**-1**	**-6**	**-6**	**-4**	**10**	**1**

Mental Health Waiting Times

The number of patients waiting over 9 weeks for adult mental health services has reduced by over **50%** from April 2025. Child and adolescent mental health waiters remain largely the same as at the start of the year.





Mortality Rates

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.

Crude percentage mortality rates during 2025-26 were **3.2%** 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.

System Oversight Measures (SOMs)

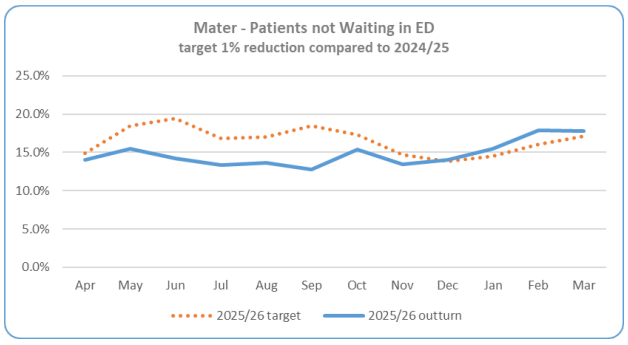
A range of performance measures are also set out in the SOMs (SOMs) which focuses on increased activity and productivity. Progress was tracked against these measures with monthly reporting.

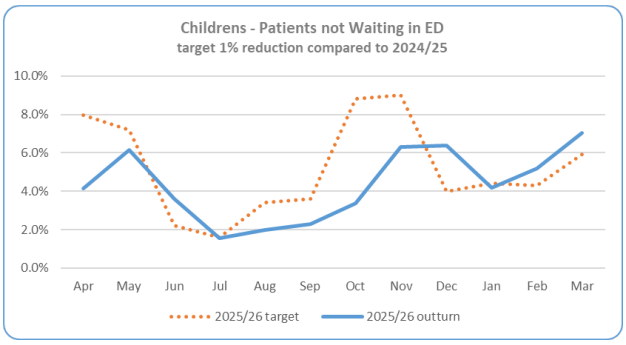
For the full year 2025-26, the Trust achieved (100%) or almost achieved (95%) of the planned performance levels in **4** of the monitored areas. The Trust was unable to achieve the planned levels of performance in **45** areas.

Services areas which ***achieved*** or ***almost achieved*** the SOMs performance levels by 31st March 2026 include the following:

Unscheduled Care

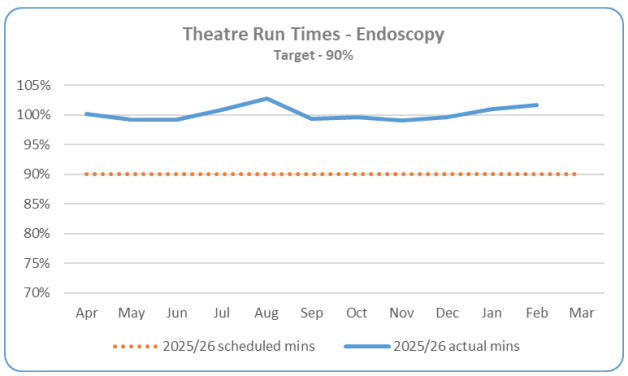
The Trust achieved a reduction in the number of patients who left Trust Emergency Departments without their treatment complete (RBHSC and Mater sites).

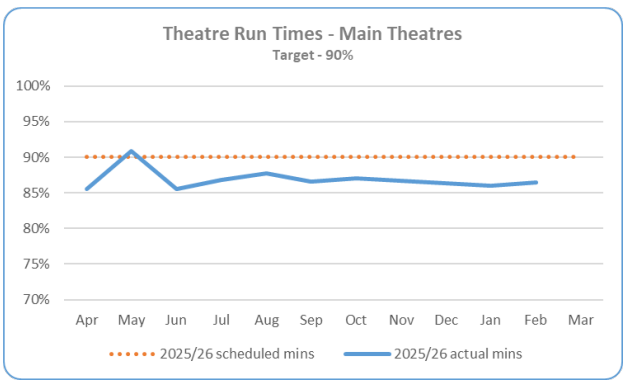




Theatres

The Trust consistently achieved a minimum run time rate of 90% for endoscopy DPU facilities during the year 2025-26. Also, Theatre Utilization Run Times in the Main Theatres almost achieved the 90% target throughout the year.

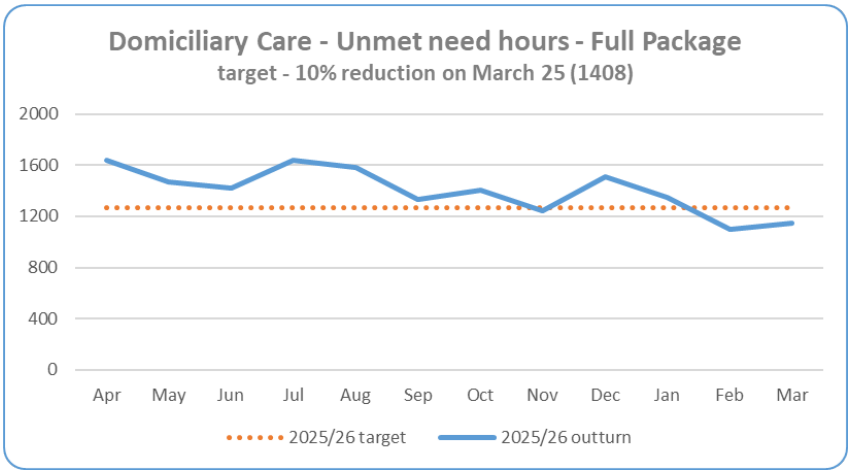




Performance Report

Community Care

The Trust achieved a 10% reduction in Domiciliary Care Unmet Need Hours for full packages by the end of the year, 123 hours under the required total hours by the end of March 2026.



SOMs Targets – Full Year Reported Areas Performance 2025-26

The full year reported SOMS targets are contained in the table below:

Service Area	Service Outcome Measure	2025-26 Target	2025-26 Cumulative Position	2025-26 Cumulative RAG
Unscheduled Care	Patients who leave ED without their treatment complete – RVH	<=1% of 2024-25 position	-0.91%	R
	Patients who leave ED without their treatment complete – Mater	<=1% of 2024-25 position	-1.63%	G
	Patients who leave ED without their treatment complete – RBHSC	<=1% of 2024-25 position	-1.14%	G
	ED 12 Hour Performance	10% reduction of baseline (24-25)	-5.52%	R
	ED <4 Hour Performance	Improve the % of patients wait <4hrs	33.69%	R
	NoF Fractures - 48 hour performance	95% patients wait <48 hours	41.01%	R
	Other Fractures - 7 day performance	95% patients wait <7 days	85.29%	R
	Weekend Discharges Complex – RVH	60% of Mon-Fri discharges	22.13%	R
	Weekend Discharges Complex – BCH	60% of Mon-Fri discharges	23.68%	R
	Weekend Discharges Complex – Mater	60% of Mon-Fri discharges	15.58%	R
	Weekend Discharges Complex – MPH	60% of Mon-Fri discharges	11.17%	R
Scheduled Care	Outpatient DNA performance - New	Max 5% DNAs/CNDs for new apps	7.92%	R
	Outpatient DNA performance - Review	Max 8% DNAs/CNDs for review apps	8.80%	A
	LOS Elective Inpatient Admissions – General Surgery	Reduce avg LOS elective admissions	6.60 Days	R

Performance Report

Service Area	Service Outcome Measure	2025-26 Target	2025-26 Cumulative Position	2025-26 Cumulative RAG
	LOS Elective Inpatient Admissions - Urology	Reduce avg LOS elective admissions	3.32 Days	R
	LOS Elective Inpatient Admissions - Haematology	Reduce avg LOS elective admissions	12.56 Days	R
	LOS Elective Inpatient Admissions - Cardiology	Reduce avg LOS elective admissions	3.60 Days	R
	LOS Elective Inpatient Admissions - Gynaecology	Reduce avg LOS elective admissions	3.52 Days	R
Theatres	Theatre DNA Rates - Main Theatre	Maximum DNA / CND rate of 5%	9.88%	R
	Theatre DNA Rates - DPU	Maximum DNA / CND rate of 5%	10.01%	R
	Theatre DNA Rates - Endoscopy	Maximum DNA / CND rate of 5%	8.67%	R
Theatres	Theatre Utilisation Run Times - Main Theatre	Minimum Run time rate of 90%	86.86%	A
	Theatre Utilisation Run Times - DPU	Minimum Run time rate of 90%	79.36%	R
	Theatre Utilisation Run Times - Endoscopy	Minimum Run time rate of 90%	100.14%	G
	Theatre Utilisation OP Times - Main Theatres	Deliver an OP time of 85%	75.30%	R
	Theatre Utilisation OP Times - DPU	Deliver an OP time of 80%	48.76%	R
Community Care	Domiciliary Care - Unmet Need Hours - Full Package	10% reduction unmet hrs on March 25	-18.75%	A
	Domiciliary Care - Unmet Need Hours - Partial Package	10% reduction unmet hrs on March 25	2.20%	R
	Number of Service User Direct Payments In Effect	5% increase on March 25 position	3.55%	R

Service Area	Service Outcome Measure	2025-26 Target	2025-26 Cumulative Position	2025-26 Cumulative RAG
	Unallocated Cases - Family Support	10% reduction on March 25 position	4.55%	R
Access Targets	Number waiting for Diagnostics – Imaging	75% wait <9wks & 0% >26 wks	52.11% & 19.92%	R R
	Number waiting for Diagnostics – Physiological Measurement	75% wait <9wks & 0% >26 wks	23.54% & 57.89%	R R
	Number waiting for Endoscopy	75% wait <9wks & 0% >26 wks	69.72% & 13.08%	R R
	Number waiting for Consultant Led Outpatient Appointment	50% wait <9wks & 0% >52 wks	15.77% & 53.68%	R R
	Number waiting for Inpatient or Daycase Admission	5% wait <13wks & 0% >52 wks	32.14% & 36.64%	R R
	Number waiting for Child & Adolescent Mental Health Services	0% wait >9 wks	40.16%	R
	Number waiting for AHP Treatment - Dietetics	0% wait >13 wks	16.60%	R
	Number waiting for AHP Treatment – Occ Therapy	0% wait >13 wks	34.23%	R
	Number waiting for AHP Treatment - Orthoptics	0% wait >13 wks	50.94%	R
	Number waiting for AHP Treatment - Physiotherapy	0% wait >13 wks	52.21%	R
	Number waiting for AHP Treatment - Podiatry	0% wait >13 wks	6.78%	R
	Number waiting for AHP Treatment – Speech Therapy	0% wait >13 wks	33.10%	R
	Number waiting for AHP Treatment - Total	0% wait >13 wks	41.21%	R
Cancer Services	31 day DTT Performance	98% 1st treatment <31 days	82.58%	R
	62 day from Referral Performance	95% 1st treatment <62 days	29.71%	R

The Red (R) status denotes Not Achieving Target, Amber (A) denotes Almost Achieved Target and Green (G) denotes Target Achieved.

Performance Report

Financial Resources

Size and Scale

The Belfast Trust had an operating expenditure budget of around £2.6 billion in 2025-26 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 £1.6 billion.

Financial Environment

The Finance Minister announced the 2025-26 draft Budget in December 2024 and finalised it in May 2025, resulting in a £614m HSC funding gap, assuming Trusts achieve previous savings levels, many of which were non-repeatable. The DoH's share of the block grant dropped from 53% to 50%, while the needs premium per capita compared to NHS England fell to 2.5%, despite the NI Fiscal Council suggesting in September 2022 that this should be around 7%. Belfast Trust's opening gross deficit for 2025-26 was £142.7m, including historic unmet savings targets (£74.5m), unfunded pressures (£47.2m), demographic growth pressures (£16.5m), and new inescapable pressures (£4.5m).

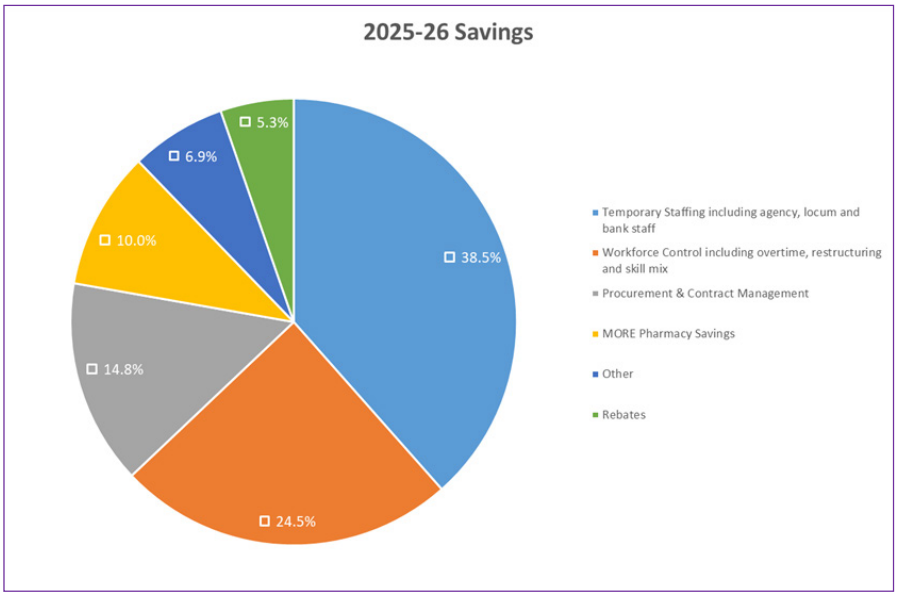
The Trust established a savings plan aimed at delivering £77 million of in-year savings and was allocated non-recurrent deficit funding of £32.7 million from Strategic Planning and Performance Group (SPPG). Subsequent minor adjustments resulted in a projected deficit of £32.7 million. In September, Trusts were requested to submit phased, risk-assessed breakeven plans detailing any service implications. The Minister authorised the Trust to implement aspects of the plan totalling £24 million, thereby reducing the anticipated year-end deficit to £8.7 million. In November 2025, the NI executive approved the 2025-26 pay award despite a £139m HSC funding shortfall. The Trust's portion of this shortfall was £36m, which increased its expected year-end deficit to £44.8m. DoH was then advised of 'reserve claim' funding it will receive of £184.5m (to be repaid over three years), which, combined with central slippage, covered the HSC deficit in full. The Trust received non-recurrent funding for both its baseline and pay award deficits.

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Northern Ireland Spring Supplementary Estimates 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 financial year. The Department is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 Budget.

In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the

Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

The Trust delivered total savings of just over £100m (4.91%), about 30% of which were non-recurrent. Most savings (£34m) stemmed from reduced premium agency backfill costs. Social work agency has ceased completely, nurse and multi disciplinary staff agency usage is primarily on contract and reliance on medical locum and agency has reduced in year. Through its biosimilar drugs programme under the regional MORE pharmacy initiative, the Trust achieved over £55m in savings since 2017. It reported recurrent savings of £4.7m in 2024-25 and an additional £10.1m in 2025-26. Annual non-recurrent workforce control savings targets (~1.8%) have become harder to meet due to vacancies and sickness. Efforts to contain care management costs in 2025-26 stabilised expenditure despite growing demand, with modest savings achieved. A focused campaign also reduced non-pay discretionary spending. Additional non-recurrent savings resulted from fortuitous unspent new service funding and other one-off measures.



The Trust did not receive extra funding for demographic growth in 2025-26, and the estimates for growth were a bit lower than expected. The Trust saw notable increases in expensive community placements across all types of care programs, fuelled by both rising needs and supplier-driven prices. Demand continued to grow in care homes, though not as rapidly as after COVID, with spending rising in the year due to more Trust-funded top-ups, payments above standard rates, and higher enhanced care costs. The Trust also faced challenges in several regional services it offers, such as cardiology implants.

Funding was provided for inflation-related increases to independent community providers, including national and real living wage adjustments. Additional funds supported patient flow from A&E, improving ambulance waiting times. The pay award funding was both recurrent and non-recurrent and will be allocated by new funding in 2026-27. The Trust received full funding for the rise in employers' national insurance contributions in April 2025. Significant cost increases for high-cost

drugs, treatments, and therapies were also covered by funding.

Despite the constrained budget in 2025-26, Northern Ireland is investing £215m into elective care to tackle waiting lists through the Elective Care Framework. This funding includes £85m for red flag/time-critical care, £80m for capacity building, and £50m to reduce the backlog, focusing on expanding theatre utilization and digital, as announced by Minister in May 2025. Belfast Trust received £33.3m funding in 2025-26 and much of this, £31.2m, was to treat long waiters and red flag/time critical patients.

The draft 2026-27 Budget settlement, based on current levels of demand and expenditure, and incorporating the 2026-27 element of any 2025-26 'reserve claim' payback, represents a significant deficit for the HSC in 2026-27 of between £800m to £1bn. Whilst the draft financial plan for the HSC reflects a proposed 2026-27 pay award in line with the NHS Pay Review Body recommendation, national living wage (NLW) and real living wage (RLW) increases, and a moderate increase for general price inflation, no account has been taken of underlying Trust deficits or of new and emerging demand or other inescapable cost pressures in 2026-27.

Given the statutory responsibility to breakeven, Trusts have been asked to submit plans which could reduce expenditure by both 6% and 12% in 2026-27.

High absence rates, workforce shortages, and rising costs for backfill remains a service and financial risk to the Trust. The Trust aims to eliminate all off-contract agency staff and lower agency premium expenses. All social work agency use has ended, and all nurse agency staff are on contract, except at Muckamore Abbey Hospital. A strategy is in place to phase out registered nurse agency use by autumn, and plans are set to cease off-contract medical agency staffing by summer 2026 through implementation of the new medical framework.

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 whilst 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 Chief Executive's assurances in respect of this area are set out in the Governance Statement for 2025-26 (from page 84).

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 formal reports to SPPG and onwards to DoH 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. All directorates receive monthly financial figures and packs and have regular financial recovery meetings, using a standardised agenda, which focus on key governance and efficiency areas, and are required to report to the Trust's Delivering Value Programme (DVP) on progress against agreed actions. The Trust will continue to improve financial control and accountability through increased financial awareness, effective training and an enhanced savings programme accountability framework.

Trust Finance is part of the Regional Value for Money Group, which has successfully negotiated lower prices from independent sector providers. The Trust values this cooperative procurement method and is dedicated to promptly submitting proposals for new initiatives or facilities. This commitment helps broaden the use of collective procurement and increases opportunities for cost savings. The Trust will continue to work with the DOH to optimise the healthcare estate and is committed to work in partnership to accelerate the sale of any vacant properties.

The Trust joined a regional collaboration under Systems Financial Management Group to address dementia care. HSC Trusts created a formal process for tackling shared issues, leading to the new stratified provider model for entry level and additional dementia care, plus block bed capacity in care homes to support hospital and intermediate care discharges.

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 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 using 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.

A third of the Trust's savings target in 2025-26 was delivered through non-recurrent slippage/ measures. The balance of savings were generated through a significant reduction in backfill, workforce controls and procurement and contract management, including pharmacy savings.

The plan will build on workforce plans and controls initiated during 2025-26, focusing on reducing vacancies and sickness absence and managing rosters, both medical and nursing, and backfill more effectively. A particular focus will be placed on eliminating off-contract agency spend in all staffing groups and reducing on contract spend 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 eliminate 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.

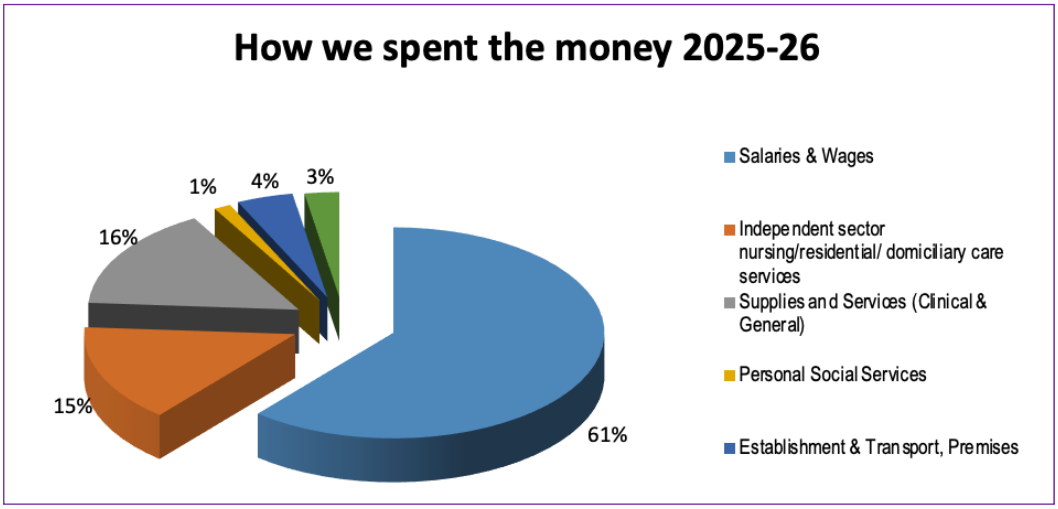
Income and Expenditure

The information below provides an analysis of Trust's income and a breakdown of expenditure in 2025-26.

The majority of funding, over 90%, comes from the Department of Health, through the Strategic Planning and Performance Group 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 2025-26.



The largest cost incurred by the Trust is staff salaries, representing 61% of total expenditure. Within this pay total, the Trust spent £350 million on doctors and dentists, £477 million on nurses and midwives and £150 million on social work/social care and domiciliary/homecare staff.

Significant non-pay costs include £379 million (16% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £361 million (15% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf.

The Trust spent £31.2 million additional funding addressing red flag/time critical and long waiting patients. £11.2 million of this was spent increasing in house capacity and £20 million was spent with independent sector providers.

Investing in Staff

The Trust spends around £1.5 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:

- Cycle to Work scheme
- Private Car Lease scheme.

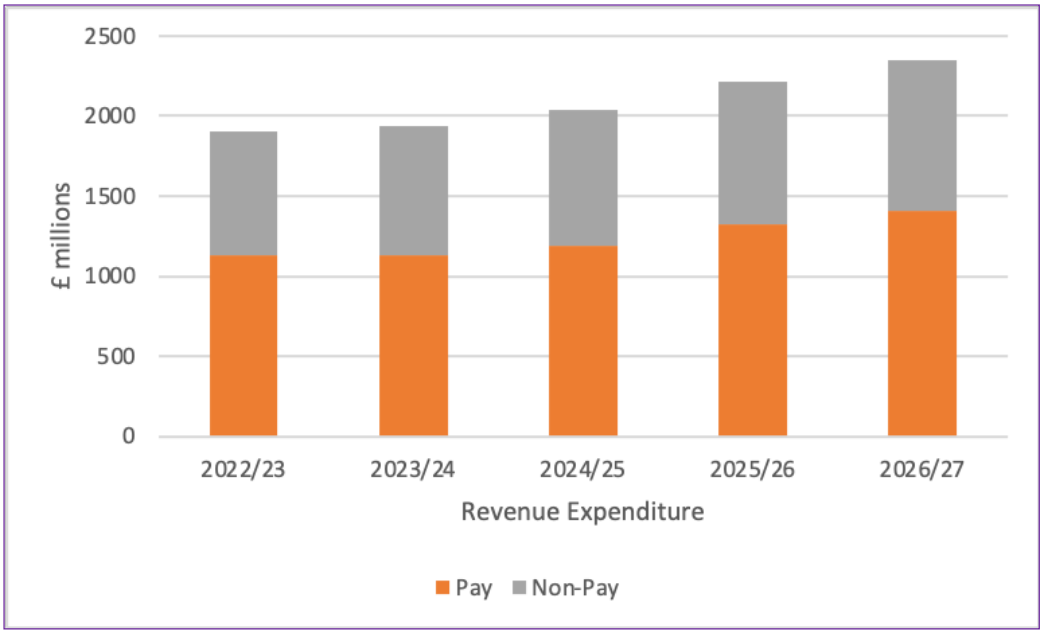
In addition to providing direct financial benefits for staff through reduced taxation, these schemes aim to promote general overarching benefits in terms of enhancing the general health and wellbeing of staff.

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.

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 2022-23 to 2026-27.



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 2026-27. 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 2026-27 without further funding or additional savings which would have some impact on services. 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 continue to 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 Trust has a fixed asset base of over £1.6 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2025-26 the total capital funding allocation to the Trust was £72.946m, including £0.159m 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 £72.938m. Funding

for major capital schemes and ring-fenced allocations accounted for £46m of this, with the Trust's general capital allocation for a range of minor capital projects being the remaining £27m.

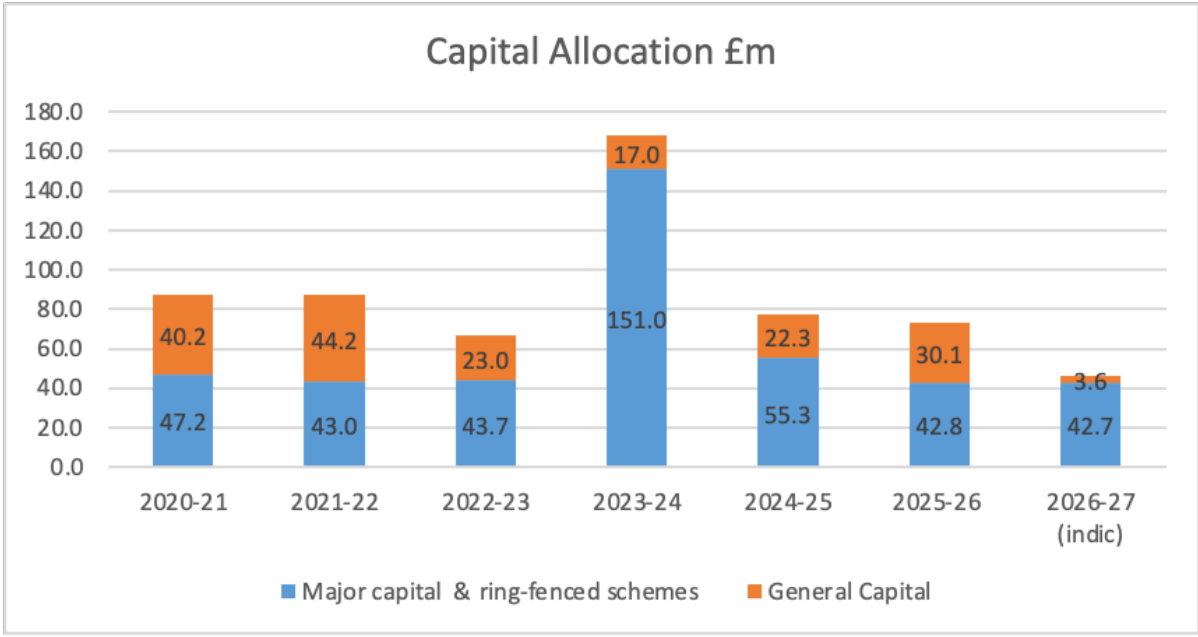
Expenditure on larger schemes included:

Capital Scheme	Expenditure in year £m	Total Approved Value of Project £m
RVH – Regional Children's Hospital	25.6	616
ICT Schemes	10.3	Various
Backlog Maintenance	4.0	Various
Elective care equipment & works	2.4	Various
MES contract inflation	1.8	111
Imaging Diagnostics	1.3	Various

Following Department of Health approval of the New Children's Hospital scheme, construction work continues on site.

2025-26 investment in IT projects included the provision of ICT devices and schemes improving 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. In addition to this, 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 2025-26. Figures for 2026-27 represent the Trust's opening indicative capital allocations from DoH, and may change as the year progresses.

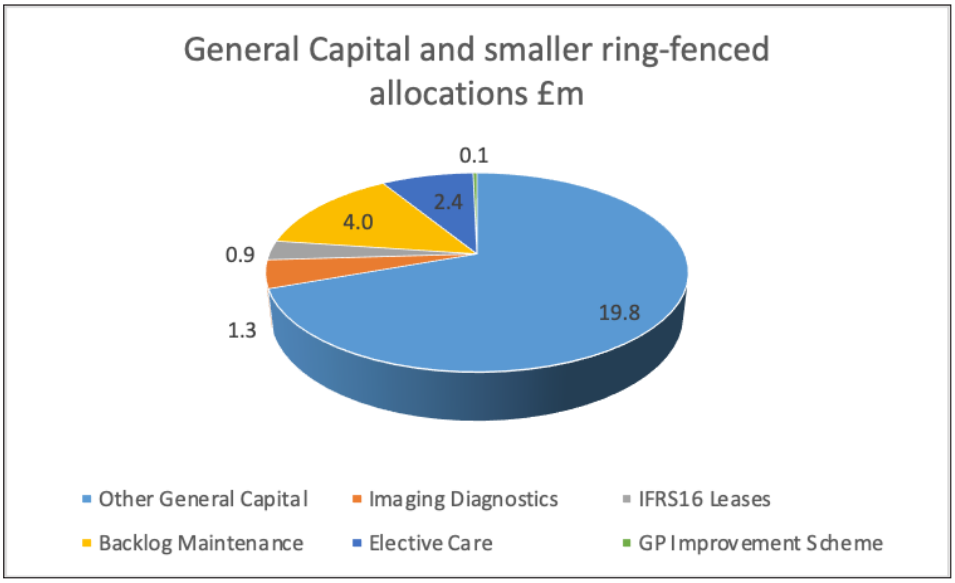


Performance Report

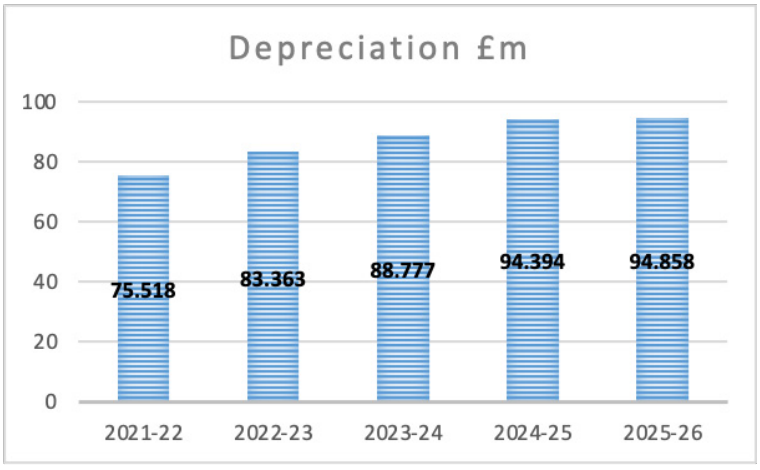
General capital expenditure in 2025-26 included schemes to replace a range of clinical equipment and schemes to refurbish Trust buildings to improve patient experience.

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



Estate Risk

The age, condition and nature of the estate continue 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 £332 million based on a review in March 2025. To allow the limited available funding to be directed towards the greatest priorities, the Trust utilises a range of mechanisms to identify risk within the estate, eg. risk assessments/ registers, surveys, inspection and testing etc. Identified 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 available funding is allocated. The Trust is awaiting confirmation of capital funding for backlog works in 2026-27.

Backlog maintenance estimates are provided to LPS, who review this along with other information including capital expenditure and use / change of use of the Trust's assets as part of their periodic valuation process, and reflect in this their valuations.

Research and Development

Research, Development and Innovation are core activities within the Trust, and new treatments, diagnostic pathways or other health technologies are often made available for the first time to patients in the Trust through research. Staff from a wide range of professional groups are involved in research and investigate the effectiveness of a variety of new ways of diagnosing and treating patients. Research projects taking place in the Trust are firstly approved by an independent research ethics committee, by the Health Research Authority and then the Trust Research Office. This 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 (NICRF), the Northern Ireland Clinical Trials Unit (NICTU) HSC Innovations, and the Northern Ireland Cancer Trials Network (NICTN). These provide support for research conducted in all HSC Trusts.

This year, the Trust had 493 active research studies across a wide breadth of clinical specialties enabling many of our patients to be offered the opportunity to participate in research. Of these, 93 were newly opened during that 12-month period. Funding for research within the Trust comes from a variety of sources, including Government, Research Councils, Charities and companies in the life sciences industry. The findings of research conducted in the Trust influence the treatment of patients locally, nationally and internationally.

Partnerships are a key part of the research that we deliver. Patients and clients of the Trust play a key role not only as research participants but also in the design of new research studies, in partnership with local and national researchers. The Trust is proud of the work we do with the NI

Cancer Research Consumer Forum which helps us to keep the patient voice at the centre of a lot of the studies that we participate in. Staff within the Trust also work closely with colleagues in partner organisations, including universities, other Trusts, major charities and a range of industry partners, to allow access to new health technologies.

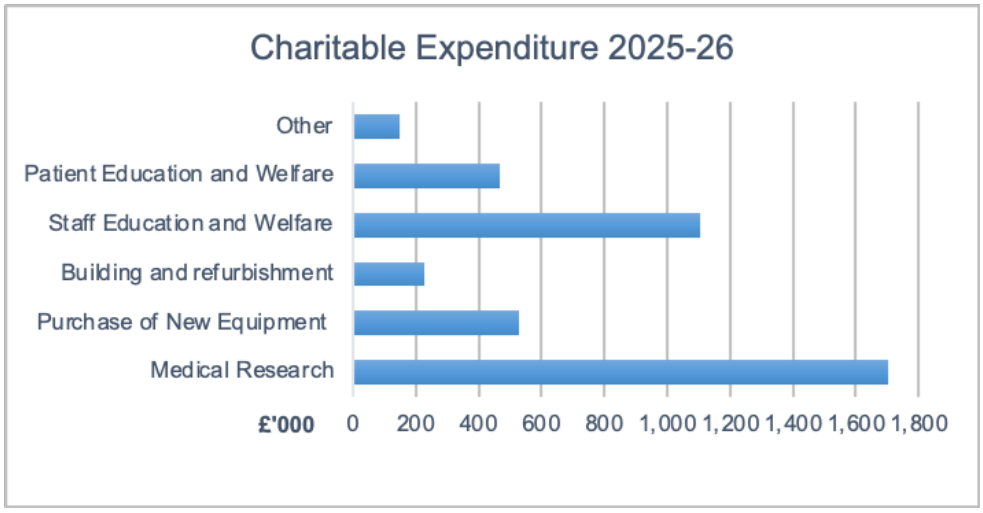
Supported by the HSC R&D Division, we have made significant investment to enable research into a breadth of patient groups. New staff have been appointed to provide additional research support in key areas to help us to maximise research across the Trust.

The findings of research that the Trust has been part of have been published in national and international medical and scientific journals by Trust researchers and their collaborators, contributing to the advancement of knowledge and sharing learning globally. Clinicians in the Trust have been recognised as leaders in research, having received competitive funding for large-scale research projects, research fellowships and other research awards from organisations such as the National Institute for Health and Care Research (NIHR).

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 £4.18m was expended on charitable activities, in accordance with the Trust's policies and procedures in relation to expenditure from Charitable Funds.



Examples of improvements made and activities supported across Belfast Trust as a result of donations, legacies and grants received during 2025-26 include:

- Funding to support Clinical Fellow in Medical & Simulation Education that offers doctors in training an opportunity to lead on interprofessional simulation training and clinical education activity

- Entertainment, Music and Therapeutic sessions for our patients and service users
- Events to celebrate culture and diversity at Beech Hall Day Centre, which provides support for adults with physical and sensory disabilities
- Remembrance event for staff and volunteers who have passed away in the last year
- Support for 13 Athletes, funding registration and accommodation to allow them to compete in the World Transplant games in Germany 2025
- Purchase of specialised medical equipment and other equipment and fittings including;
  - Non Invasive Ventilators for Royal and Mater Hospital Sites
  - Microscope with Camera and Monitor for the Haematological Malignancy Diagnostic Service
  - Portable Training Monitor for Wider Multidisciplinary Team - Simulation Room
  - Shangrilla Chair beds for Mater Hospital Wards
  - Treadmill and Rowing Machine for SHIFT (Shannon Health in Fitness Team).

One of our donors this year is the Conway family, whose generosity was inspired after life-changing care at Royal Victoria Hospital.

In February 2025, Ryan Conway suffered a severe head injury and required an extended stay at the Royal Victoria Hospital. His family recalls the experience as one of the most challenging times of their lives.

"The care Ryan received at Ward 4F was nothing short of extraordinary," said his mother. *"The compassion, dedication, and expertise of the team were amazing. Thankfully, Ryan is doing really well now."*

During Ryan's hospital stay, his mother remained by his side day and night. Exhausted and anxious, she was offered a chair bed by a nurse - a rare comfort in a ward where such resources are limited.

"Having that chair bed meant I could rest while staying close to Ryan. It made a huge difference," she explained.

Considering the above the Conway Family wanted to give back, and they launched a fundraiser to

purchase a Manhattan Chair Bed for Ward 4F, ensuring other families facing similar hardships can find comfort during their loved one's recovery.

Donations were being collected through JustGiving and two Hampers were raffled off, with tickets being purchased at the Vivo store in Plumbridge and via Pickertons of Plumbridge.

"This is our way of saying thank you," the family said. *"We hope this chair bed will help another family through a difficult journey, just as it helped us."*

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.

The Trust was called forward for registration in the autumn of 2024 and submitted its final application to CCNI on 29th 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 10th April 2025.

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

Charitable
Trust Funds

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:

	2025-26 Number	2025-26 Value £'000s	2024-25 Number	2024-25 Value £'000s
Total bills paid	707,273	1,309,040	650,803	1,250,040
Total bills paid within 30 days of receipt of an undisputed invoice	674,59	1,225,277	660,609	1,142,880
% of bills paid within 30 days of receipt of an undisputed invoice	**95.4%**	**93.6%**	**93.2%**	**91.4%**
Total bills paid within 10 day target	585,469	1,086,836	513,521	961,409
% of bills paid within 10 day target	**82.8%**	**83.0%**	**72.4%**	**76.9%**

The Late Payment of Commercial Debts Regulations 2002

	2025-26 £
Amount of compensation paid for payment(s) being late	95
Amount of interest paid for payment(s) being late	359
Total	**454**

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

Performance Report

Sustainability Report

In accordance with the Climate Change Act (Northern Ireland) 2022, the Trust has met its statutory reporting obligations to the Department of Agriculture, Environment and Rural Affairs (DAERA) for both climate change mitigation and adaptation, submitting the required information within the prescribed timescales.

Notwithstanding this compliance, current regional policy direction, capital availability and funding constraints mean that the Trust is not presently on a trajectory to achieve the statutory emissions reduction targets set out in the Climate Change Act (NI) 2022. Addressing this position will require sustained investment, strategic system-level decisions and access to low carbon technologies at scale.

The Trust's Environment and Sustainability Group remains well established and continued to meet regularly throughout 2025–26, providing corporate oversight, assurance and coordination of sustainability activity across the organisation. The group supports delivery of statutory requirements, monitors progress against agreed priorities and provides strategic advice to the Trust Executive Team.

Carbon Management and Energy

During 2025–26, the Trust incurred costs under the UK Emissions Trading Scheme (UK ETS) for emissions above the allocated allowances at its major acute sites, including the Royal Victoria Hospital and Belfast City Hospital. These charges are an annual requirement arising from the scale, age and operational intensity of the sites.

The Trust continues to actively pursue emissions reduction measures across both sites. However, due to the complexity of services delivered and limitations of existing infrastructure, achieving emissions compliance within the allocated allowances is unlikely without fundamental changes to funding mechanisms and access to alternative low carbon heat and energy technologies.

Throughout the year, the Trust maintained its focus on strengthening core infrastructure, including continued investment in building management systems (BMS) and intelligent control technologies. These interventions aim to improve energy efficiency, optimise plant operation, and provide a robust platform for future decarbonisation initiatives.

Biodiversity and the Natural Environment

The Trust continued to enhance biodiversity across its estate through collaborative working with key partners and stakeholders, including The Conservation Volunteers, the RSPB, Keep Northern Ireland Beautiful, Belfast City Council and Lisburn & Castlereagh City Council. These partnerships have supported the design and delivery of Environmental Improvement Schemes aligned with regional biodiversity priorities.

Progress was also made in developing and repurposing underutilised estate spaces to support patient care and wellbeing across two main sites. Green spaces have increasingly been incorporated into clinical settings, particularly to support children's services and dementia care, recognising the therapeutic benefits of access to nature for patients, families and staff.

The Trust's sustainability programme delivers direct benefits for both patients and staff by supporting safer, healthier and more resilient care environments. Improvements in energy efficiency, building controls and environmental quality contribute to more comfortable clinical spaces, better thermal regulation and reduced disruption to services. The development of green and biodiverse spaces across the estate provides therapeutic environments that support patient recovery, while also offering staff opportunities for rest, reflection and wellbeing during the working day. By embedding sustainability into estate management and service planning, the Trust is strengthening its ability to provide high quality care while supporting staff wellbeing and adapting to the long term challenges of climate change.

Travel Planning and Car parking

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.

In May 2022 the Hospital Charges Bill that gained Royal Assent and 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 forward a Bill to postpone the operational date of the Hospital Parking Charges Act until May 2026. Belfast Trust is in the process of changing the carparking 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).

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. The RVH permit system opened in May 2025 with revised criteria to ensure staff with assessed business need and limited sustainable option secure the limited permits. Staff are due to receive their permit outcomes in October 2025.
- Monthly Roadshows with representatives from Sustrans/Work Wheel Cycle, Translink and the

Trust's Travel Plan Co-ordinator will take place from May 2025 to October 2025 to offer advice to RVH staff on alternative sustainable commute options

- The roll out of the new regional parking enforcement contract to support the Hospital Parking Charges Act coming into effect in May 2026. The new contract is now live on the MIH, MPH, BCH and RVH sites. 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/Work Wheel Cycle can support employees of 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
- 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 & 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 2025 annual travel 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 Illustration 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
- 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. They attend the Staff Welcome Events/Health Fairs and produce a quarterly Newsletter
- 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 (example).

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 2026-27 The Trust is also planning to create electric charging hubs in Musgrave Park Hospital, as well as Knockbracken Health Care Park. The work at the transport site at Knockbraken commenced in

March 2026 and was completed at the end of April 2026, this will see the addition of forty charging points and two fast charging points. 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 have launched 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. Currently 37.2% of the Trust overall fleet consists of carbon free electric vehicles including 17 fully electric buses and 63 fully electric vans.

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

Vehicles	Total Number	Diesel	Electric	Unleaded	Hybrid	Electric purchased 25-26	Hybrid purchased 25-26	% of Fleet electric
Passenger	80	63	17	0	0	4	0	21.25%
Vans	166	103	63	0	0	1	0	37.95%
Cars	77	27	10	2	38	0	30	62.33%
Other	19	19	0	0	0	0	0	0%
Total	**342**	**212**	**90**	**2**	**38**	**5**	**30**	**37.4%**

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.

Capital Cost requirements per annum for Electric Fleet replacement by 2030

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

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.

Transport services, after gathering feedback on the use of the Renault Zoe electric fleet, have successfully expanded the fleet with a further four electric Renault Zoe cars, now based at Broadway Carpark, Royal Victoria Hospital. This is in line with our sustainability policy to help reduce the number of cars on sites across the Trust and also reducing carbon emissions by using 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.

Performance Report

Key Objectives/Measures and Progress Update

1. To ensure that the Trust maintains substantive compliance with the Waste Assurance Standards.
    - Substantive Compliance achieved in March 2025 and recently October 2025
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 year 2024 compared to the year 2025 was:

Waste Type	2024	2025	2024	2025
	Tonnes		% Diverted	
Domestic	3498	4174	96.7%	98.3%
Clinical	1538	2088	98.4%	99.2%
Special	242	335	0	0
Food	104	77.3	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 item 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.

The Regional Waste management are in the progress of developing a Regional Waste Strategy in partnership with the Department of health due to the lack of support for the NIEA and DEARA.

This should be completed and presented to the DOH and PHA in the near future.

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.

Warpit KPI's currently sit at:

CO2 (KG) Saved	302,012
Waste Avoided (KG)	11,133
Cars Off The Road	12
Trees Equivalent	10
Total Savings	£74,854

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

- Performance Overview
- Performance Analysis

Jennifer Welsh

Jennifer Welsh
Chief Executive

19 June 2026

Date

Performance Report

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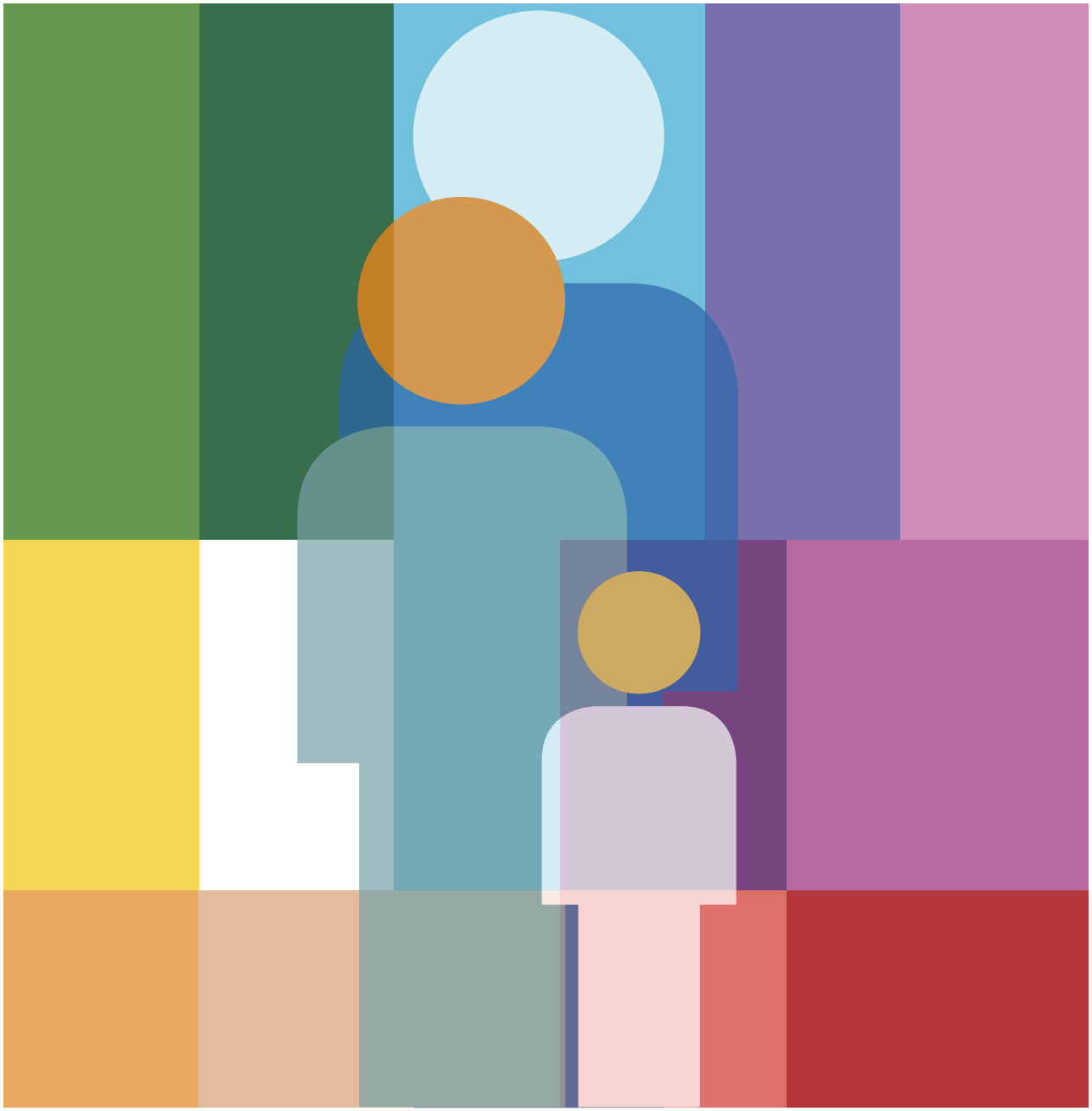
Accountability Report



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 Belfast Trust's governance structures and how these support the achievement of the Trust's objectives.

The Remuneration and Staff Report sets out 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 bring 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, six non-Executive Directors, five Executive Directors and ten other Directors. The Department of Health appoints non-executive directors, with the approval of the Minister for Health.

Non-Executive Directors

- Professor Stuart Elborn, Chair (from 1 March 2026)
- Mr Ciaran Mulgrew, Chair (until 4 July 2025)
- Miss Patricia Gordon (Interim Chair 5 July 2025 to 28 February 2026)
- Professor Catherine Ross
- Mr John Conaghan
- Mr David Small
- Mrs Ellen Finlay

- Professor Ian Bruce (from 1 January 2026)
- Professor Carmel Hughes (until 31 December 2025)
- Mr Joe McVey (until 30 September 2025).

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

The Non Executives 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. 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 usually completes the National Audit Office Audit Committee Effectiveness Tool on an annual basis to assess its effectiveness. As a result of several changes in membership during the year, this tool was not completed and the committee felt it would be of more benefit to complete when membership had stabilised. It will therefore be completed early in 2026-27; however it is noted that no performance related issues were identified by Audit Committee members during the year. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control.

The Assurance Committee met on four occasions during the year. 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 94% 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.

Accountability Report

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 and includes two other Non-Executive Directors. The Remuneration Committee met on 6 occasions during the year.

The Charitable Funds Advisory Committee oversees the management and governance of funds in line with the Trust's Standing Financial Instructions. In 2025-26 the Committee was chaired by Professor Catherine Ross and is comprised of both non executive and executive directors.

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
- Corporating 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

- Mrs Jennifer Welsh, Chief Executive (from 1 October 2025)
- Mrs Maureen Edwards, Interim Chief Executive (until 30 September 2025); Director of Finance (from 1 October 2025)
- Mrs Fiona Cotter, Interim Director of Finance (until 30 September 2025)
- Mrs Olga O'Neill, Interim Director of Nursing and User Experience and Allied Health Professionals
- Dr Chris Hagan, Medical Director
- Miss Tracy Reid, Interim Director of Social Work (until 31 August 2025)
- Ms Kerrylee Weatherall, Interim Executive Director of Social Work (from 1 September 2025) and Interim Director of Children's Community Services.

Directors

- Mrs Gillian Somerville, Director of Human Resources and Organisational Development
- Dr Brian Armstrong, Director of Unscheduled Care Services
- Ms Paula Cahalan, Director for Child Health & NISTAR, Maternity, Dental, Gynae and Sexual Health
- Mrs Marion Mulholland, Director for Trauma, Orthopaedics, Rehab Services and Outpatients, Imaging and Medical Physics
- Mr Alastair Campbell, Director of Performance, Planning and Informatics
- 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
- Mr David Porter, Director of Strategic Development.

A declaration of Board Members' interests has been completed and is available on the Trust's website www.belfasttrust.hscni.net. The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions and this can be found at Note 20 to the Financial Statements.

The executive and senior management of the Trust, along with the Director of Finance have the responsibility for the preparation of the accounts and Annual Report. They have provided the auditors with the relevant information and documents required for the completion of the audit. The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office.

In providing the auditors with the relevant information, the Directors have confirmed:

- That so far as they are aware, there is no relevant audit information of which the Trust's auditors are unaware
- That they have taken all the steps that they ought to have taken as directors in order to make themselves aware of the relevant audit information, and to establish that the Trust's auditors are aware of that information

- That the annual report and accounts as a whole are fair, balanced and understandable and that they take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

The Trust's external auditor is the Northern Ireland Audit Office who have appointed Sumer NI Chartered Accountants to carry out the detailed audit work to support the C&AG's opinion. The notional cost of the audit for the year ending 31 March 2026 which pertained solely to the audit of the accounts is £88,500 made up as follows, public funds £81,000 and Charitable Trust Funds £7,500.

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 the year the Trust reported 25 data breaches to the Information Commissioners Office (ICO), 64% of these breaches were reported to the ICO within the 72-hour legal requirement. The Trust also responded to five complaints from the ICO, relating to such areas as exceeding the timeframe for responses to subject access requests, loss of data 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

We recognise the vital importance of taking appropriate action in relation to concerns raised by our patients and service users (or by families and carers on their behalf) about any aspect of care or treatment provided by Belfast Trust.

In particular we recognise the critical need to have an effective and timely process for investigating comments, concerns, and complaints to establish facts, identify areas for improvement, and gain 'resolution' for complainants where services may have fallen below our expected standard.

As an organisation we are focused on ensuring that learning from complaints informs service developments and improvements and helps to make the care we deliver as safe, effective and compassionate as possible.

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

During 2025-26 the Trust undertook a significant programme of work to implement a key change in relation to complaints handling: the Model Complaints Handling Procedure (MCHP) for Health and Social Care. The MCHP was launched by the Northern Ireland Public Services Ombudsman (NIPSO) on 1st July 2025, with implementation mandatory from 1st January 2026 onwards. In the words of NIPSO, the MCHP "seeks to embed a culture that not only welcomes, encourages and listens to the patient voice; but views service user experiences as an essential element in ensuring continuous improvement to the delivery of care".

A key aim of the MCHP is that the majority of complaints will be addressed through a simplified process with an aim of providing a response to complainants within 5-10 working days where the issues being raised are straightforward and able to be resolved with little investigation.

For complaints that have not been able to be resolved at this early resolution stage, or where the concerns raised are complex or serious, a more in-depth formal investigative process will be undertaken with an aim of being completed within 20 working days.

Significant work has been undertaken by staff across the Trust to introduce this new approach to complaints handling, and we are continuing to develop and review our processes in order to ensure not only that all complainants are provided with timely and appropriate responses to their concerns, but that the Trust identifies learning from complaints and takes effective action to prevent recurrence of the issues raised.

A Service User Experience Feedback Group – made up of senior staff from across the Trust – continues to meet regularly to discuss key issues associated with complaints and other types of communication from our patients, service users and carers. In particular this group focuses on ensuring that the ways in which we deal with complaints are working effectively; reviewing data to identify any trends or changes in the nature and subjects of complaints; and giving targeted consideration to any complaints and Ombudsman cases highlighting significant concerns.

The Trust's central complaints department continues to provide support, advice and resources for staff in service areas who are involved in investigating and responding to complaints. In 2025-26 this has included working both within the Trust and with colleagues in other HSC organisations to implement training and guidance in relation to the requirements of the MCHP. In addition, 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.

2,227 formal consented complaints were received by the Trust during the 2025-26 year, with Absent Communication, Disrespect, Delays, and Quality of Patient Examination and Monitoring being the subjects most frequently complained about.

20,180 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 Trust's complaints throughout the year 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

Statement of Accounting Officer's Responsibility

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

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

- Observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the financial statements
- Prepare the 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 Jennifer Welsh 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 Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the 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)/ Department of Health (DoH) to deliver health and social services to agreed targets and specifications, performance of functions and meeting statutory financial duties. The Trust has established engagement processes with the SPPG/DoH (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.

Compliance with Corporate Governance Best Practice

The Board of 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 last 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.

The Trust completed a self-assessment for the position at 31 March 2025, which was agreed at Trust Board on 4 September 2025 and submitted to Sponsor Branch of the Department of Health on 24 September 2025.

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.

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 comply with the legislative provision but promotes good practice in terms of accessibility and has been pioneering in its promotion of good relations. The Trust is the only Trust in Northern Ireland to have a good relations strategy and the current 5-year strategy is its third-generation strategy.

The Trust produces quarterly reports on its equality and human rights screening activity and publishes these on its website in the interests of openness and transparency. This will allow any stakeholder timely access to challenge any screening decision, provided they have cogent evidence. 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.

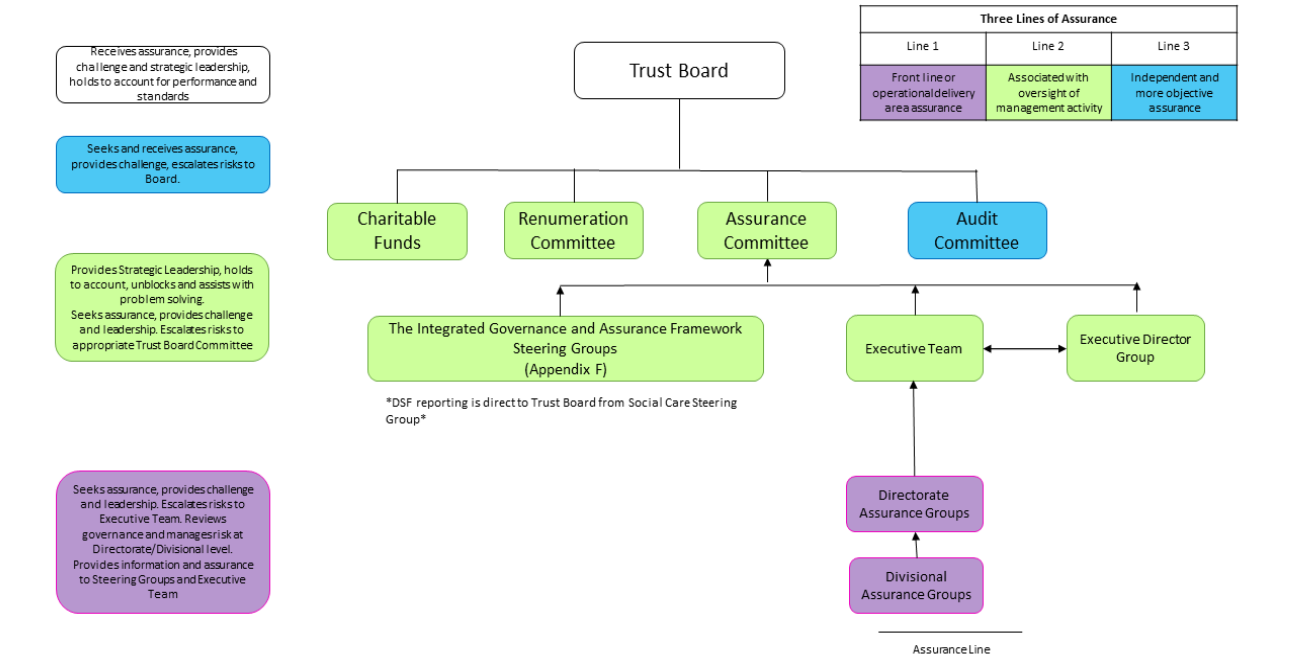
Governance Framework

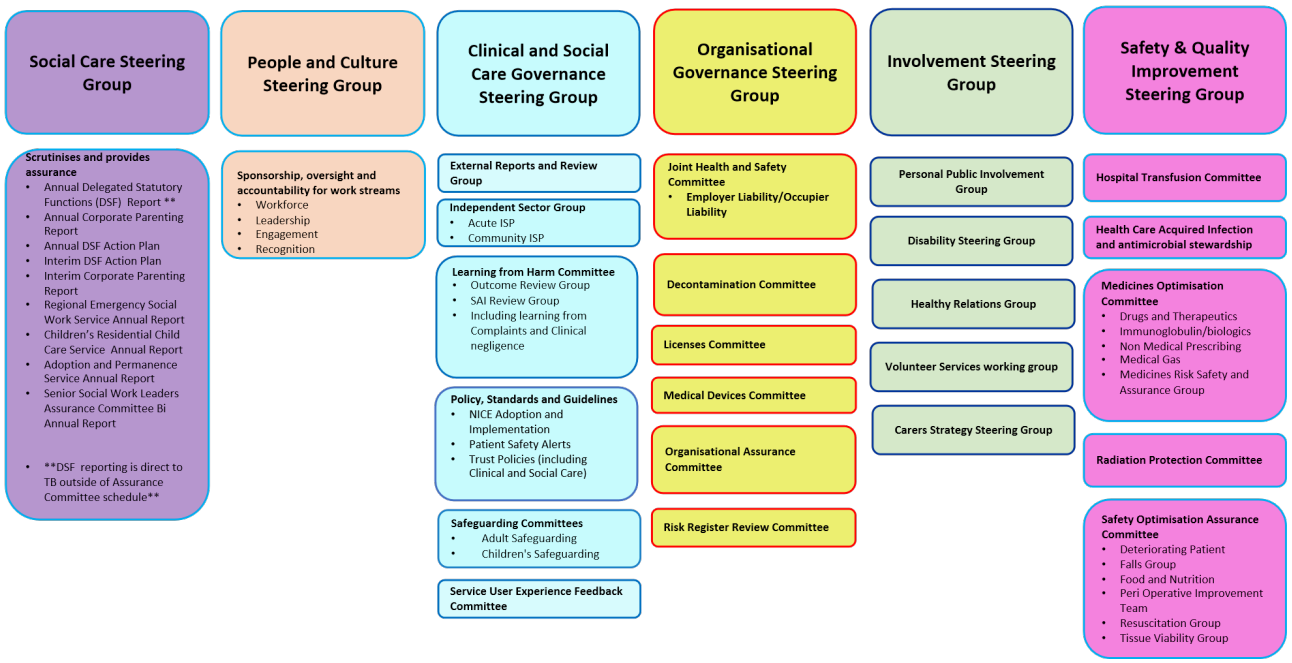
The Trust Board discharges its responsibility for governance through an Integrated Governance and Assurance Framework, which brings together organisational objectives, risk management, controls, and sources of assurance. The Integrated Governance and Assurance Framework aim is to provide a clear line of sight between delivery and assurance to the Trust Board. It includes a Schedule of Matters Reserved for Board decision, a Scheme of Delegation, Standing Orders and Standing Financial Instructions, and a committee and steering group structure that supports effective oversight of strategy, performance, quality, safety and risk.

Accountability Report

The diagrams below summarise the key elements of this Framework as it operated in 2025-26, which are consistent with the system operated and reported on in 2024-25. This system is under review at the time of writing this update; it is anticipated that a revised structure will be in operation in 2026-27.

Trust Assurance & Accountability Organisational Overview





As shown in these diagrams, the Trust Board is supported by a series of standing committees, including the Assurance Committee, Audit Committee, Remuneration Committee and Charitable Trust Fund Advisory Committee. Six Board level steering groups provide focused oversight of key areas of Trust activity: Social Care; People and Culture; Clinical and Social Care; Organisational Governance; Involvement; and Safety and Quality Improvement. Together, these arrangements ensure clear accountability, robust scrutiny and effective escalation to the Trust Board.

The Board assurance framework has been subject to extensive review during 2025-26, following the report by DCO Partners, the placing of the Trust at Level 5 (now reduced to Level 4) within the Support and Intervention Framework and the report of Dr Hill and Mr McBride. This work has been overseen most recently by the Trust's Culture and Oversight Group, which reports to Trust Board, and from which reports are provided within the context of the Support and Intervention Framework to SPPG and PHA.

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 6 public Trust Board meetings (which also included a confidential section) and a further 8 confidential meetings during 2025-26. 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 workplan.

Trust Board attendance records for public Board meetings for 2025-26 were as follows:

Non-Executive Directors	Number of Possible Meetings	Number of Meetings Attended	Overall Percentage attended
Ciaran Mulgrew	2	1	50%
Stuart Elborn (joined on 1 March 2026)	1	1	100%
Carmel Hughes (left position at 31 Dec 2025)	4	0	0%
Patricia Gordon	6	5	83%
Catherine Ross	6	3	50%
John Conaghan	6	5	83%
Joe McVey (left position at 31 Dec 2025)	3	3	100%
David Small	6	4	66%
Ellen Finlay	6	4	66%
Ian Bruce	2	1	50%

Executive Directors	Number of Possible Meetings	Number of Meetings Attended	Overall Percentage attended
Jennifer Welsh (joined on 1 Oct 2025)	3	3	100%
Maureen Edwards (Interim Chief Executive to 30 September and reverted to Director of Finance role from 1 October 2025)	6	5	83%
Olga O'Neill	6	6	100%
Fiona Cotter (left Board role on 30 September 2025)	3	3	100%
Chris Hagan	6	5	83%
Tracy Reid (left Board role on 31 August 2025)	2	2	100%
Kerrylee Weatherall	4	4	100%

Overall, Trust Board attendance was therefore 55/72 or 76%.

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 80% attendance. The Audit Committee usually completes the National Audit Office Audit Committee Effectiveness Tool on an annual basis to assess its effectiveness. As a result of several changes in membership during the year, this tool was not completed and the committee felt it would be of more benefit to complete when membership had stabilised. It will therefore be completed early in 2026-27; however it is noted that no performance related issues were identified by Audit Committee members during the year. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control.

The Assurance Committee met on four occasions during the year. 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 94% 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 on 6 occasions during the year with 75% 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 and comprised of both non-executive and executive directors. There was 53% attendance during this reporting period.

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

Business Planning

Regional Priorities

The NI Executive's Programme for Government (2024-27): Our Plan: Doing What Matters Most set out the strategic priorities for improving outcomes and wellbeing across society. The PFG is underpinned by a Wellbeing Framework and emphasises cross-departmental collaboration to deliver what matters most for citizens. It provides the overarching policy direction within which public bodies, including the Trust plan and report on their contribution to key outcomes.

HSC Priorities

The Service Delivery Plan was stood down in March 2025 and instead the Trust reports and monitors in line with the DoH Strategic Outcomes Framework (SOF) measures and associated Systems Oversight Measures (SOMs). The new Health and Social Care Support and Intervention Framework has also been introduced to provide a structured and tiered approach to identifying, escalating and addressing concerns about specific service concerns. The Trust responds 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.

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.

A one-year corporate plan was developed for 2025-26. Work was undertaken to engage and

develop a new 5-year corporate plan from 2026 onwards to accord with the new Trust leadership. There has been a robust programme of engagement – online and in person and it is envisaged that the new plan will go to Trust Board for approval by May 2026 for endorsement. On the basis of the strategic direction set out in the Corporate Plan, each Directorate and Division works within their teams to devise a local management plan. These local 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.

Risk Management

Risk management is embedded within the Trust's performance and assurance arrangements and remains central to the delivery of safe, effective and high-quality services. The Trust has an established Risk Management Strategy, which is aligned to the Integrated Governance and Assurance Framework and was most recently reviewed and approved by the Trust Board in February 2024.

Together, the Risk Management Strategy and Integrated Governance and Assurance Framework define the Chief Executive's overall accountability for risk management and sets out clear lines of responsibility at Board, Executive Team and Directorate levels. While responsibility for managing risk is shared by clinicians, managers and Co Directors, there is a clear and consistent line of accountability to the Trust Board.

Risk Appetite and Identification and Management of Risk

The Trust acknowledges that it is not possible to eliminate all risks and that systems of control must be proportionate, supporting innovation and effective use of resources while protecting patients, staff and the organisation. Risk management therefore focuses on prioritisation, informed decision making and balancing potential harm against the benefits of service delivery and improvement.

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

- The Trust has a very low appetite for risks affecting patient safety and staff health and safety, with risks reduced so far as reasonably practicable

- The Trust has a low appetite for risks relating to regulatory compliance, fraud and information governance
- The Trust has a higher appetite for risks associated with non-critical functions and services, taking account of potential impacts on strategic and business objectives.

Risks are identified and assessed through a systematic and ongoing process, evaluating both likelihood and impact. Mitigating actions are monitored and reported at Directorate, corporate and Board levels, with trends reviewed to inform further action where required.

Risk management arrangements are supported by training at induction and through continuing professional development, proportionate to role and responsibility. Staff have access to policies, procedures and expert advice to support the identification, escalation and management of risk.

Risk Registers and the Board Assurance Framework

The Trust uses a structured hierarchy of risk registers, including Directorate and Divisional Risk Registers, a Corporate Risk Register and the Board Assurance Framework (BAF). These arrangements ensure that risks are managed at the appropriate level, with clear escalation routes where risks exceed local tolerance.

The BAF provides the Trust Board with oversight of the principal strategic risks to the delivery of Trust priorities, summarising key controls and sources of assurance. On 31 March 2026, the BAF comprised 11 strategic risks, reflecting the Trust's assessment of its principal challenges and risk exposure.

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.

Accountability Report

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.

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 the year the Trust reported 25 data breaches to the Information Commissioners Office (ICO), 64% of these breaches were reported to the ICO within the 72-hour legal requirement. Of the 25 data breaches reported in 2025-26, 10 were in respect of breach of confidentiality ie. inappropriate release of personal data, one incident related to the loss of data and one incident involving a cyber-attack which was reported but occurred outside of the Trust.

Of the 25 data breaches, significantly 52% (13) were due to unauthorised access to information and records. This is a considerable increase in unauthorised access as there were only 5 reported in the previous year. The increase in unauthorised access has been mostly linked to the implementation of the Encompass system (electronic patient record), which grants staff access to a regional platform that wasn't previously unavailable. The information Governance Department have taken several steps to mitigate against this risk:

1. Corporate notices to advise staff of their responsibilities when accessing records have been issued regularly;
2. IG bulletins to all staff have highlighted the risks of unauthorised access since go-live;
3. A number of screen savers have also been deployed across every PC in the organisation over the last 2 years reminding staff that unauthorised access is a criminal offence;
4. Unauthorised access is covered extensively in face to face and e-learning mandatory data protection training sessions.

The Trust also responded to 5 complaints from the ICO in the year 2025-26, relating to such areas as exceeding the timeframe for responses to subject access requests, loss of data and for non-disclosure of data.

Flexible approaches are used to provide mandatory data protection training and 78% of staff are compliant with Information Governance Awareness Training with over 16,000 staff trained on IG Awareness over the past 3 years. Quarterly IG bulletins 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 2025-26,11,553 subject access requests (SARs) for records were received by the Trust, which is an increase of 1,305 SARs on the previous year. Following the introduction of encompass the Trust is now using two systems to manage SARs, Infreemation and encompass therefore figures are worked out separately for each system. Compliance rates for requests within the statutory timeframes on Infreemation sits at 67.9%, an increase of 11.7% on the previous year and compliance rates within encompass are 83.9%, an increase of 6.5% on the previous year.

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, Data Protection Impact Assessments (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 was 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 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.

In addition, the UK Data (Use and Access) Act 2025 (DUAA 2025) has introduced changes to the way data may be used and accessed across the UK. While certain provisions relating specifically to health and social care primarily apply in England, the Trust continues to monitor the implications of the Act and assess its relevance within the Northern Ireland context. The legislation is intended to enhance safety and effectiveness in data use and to provide greater legal clarity for data sharing, including for research purposes. As part of our requirements under DUAA 2025, the Information Governance Department must introduce a clearer complaints process which we will introduce within the next financial year.

The Trust also continues to assess its compliance and preparedness against relevant cybersecurity regulatory frameworks, including the Network and Information Systems (NIS) Regulations, recognising the requirement for ongoing improvement and forthcoming external audit activity in this area.

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 as a standing agenda item. During 2025-26 a total of 74 new fraud allegations were reported. 40 (54%) of these relate to a region wide issue around fraudulent references for agency and HSC pre-employment check, 17 (23%) of the 2025-26 reported cases involved staff pay and allowances claims, 12 (16%) related to agency workers submitting potentially fraudulent timesheets for payment by the Trust. These are under investigation by Counter Fraud Services and may be referred to the PSNI when the evidence has been collated. To date the Trust's controls and recoup measures have ensured there is no loss to the Trust from these identified cases.

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. Work will commence to review and renew the Strategy for 2026 onwards.

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, development of a Being Open Framework, Children's services 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.

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 continues to grow, and all members are offered to attend SCOPE training as an introduction and induction to get involved. Belfast Trust and regional involvement opportunities are regularly promoted with this network. An involvement newsletter is produced bi-annually, alongside newsletters to showcase involvement being progress within Learning Disability Services and by the Reader Panel, 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 1,303 people accessing training up to end March 2026. The numbers of staff accessing the Introduction to PPI e-learning session is growing and this training was up-dated in 2025 which results in the Trust ensuring that training offered is up to date.

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 2026, eight rounds of PPI monitoring will have taken place. An 'Involvement in your Directorate' report and accompanying checklist is shared with all Directors which provides an overview of involvement activity.

Quality, Safety, and Performance Assurance

During 2025-26, Directorate level Quality Management Systems (QMS) continued to provide assurance across service areas. While Executive level QMS reporting was paused the previous year to allow the organisation to focus on addressing data quality and reporting issues arising from the implementation of encompass, Directorate level monitoring remains in place, and Trust wide performance information continues to be reported to the Trust Board.

Further to those arrangements, the Assurance Committee continues to receive a range of

additional assurance, including reports on incidents and serious adverse incidents, litigation, health and safety, and RQIA inspections. These internal and external assurances provide the Board with confidence that effective governance, risk management and control arrangements are in place.

Review and Looking Ahead

Based on the work of the Board, its committees, steering groups and the assurances received during the year, the Board is satisfied that the Trust has operated an effective system of internal control, proportionate to the risks it faces, and that appropriate arrangements have been in place to manage and monitor governance, risk and performance in support of the Trust's objectives.

The Trust Integrated Governance and Assurance Framework was last formally reviewed and approved in July 2022. Further review was deferred for an extended period, to take account of the following relevant developments:

- The implementation of the encompass system
- Changes in Trust Board membership, which continued over 2024-25 and into 2025-26
- Anticipated Department of Health guidance, including in particular recommendations arising from the Independent Neurology Inquiry and a direction to establish a new Board-level Committee (this guidance is still awaited at the time of writing this report)
- Learning and recommendations arising from the Cardiac Surgery Review published in early 2025
- Learning and recommendations arising from the Department of Health Ministerial Report, known as the Hill/McBride Report, published in October 2025.

Taking these developments into account, the Trust has conducted a thorough review of its Integrated Governance and Assurance Framework over the period December 2025 to March 2026. A revised version of the Framework will be implemented from April 2026 onwards. It will incorporate adjustments to the number and composition of Committees and Groups reporting upwards to Trust Board, and a revised approach to performance reporting at Executive level. The Trust has also done work to develop its approach to Risk Appetite, with the aim of producing more detailed guidance and principles in 2026-27, aligned to both the revised Integrated Governance Framework and the organisation's new Corporate Plan. Collectively, these measures will aim to strengthen the assurance and risk management framework, enabling consistent decision-making at every level, and the provision of robust assurance to the Trust Board.

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 2024-25, issued in August 2025, made one priority 1, one 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
- 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/postmortem service is HTA compliant, and the 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 and underwent an inspection in this regard on 31 March 2026, the formal outcome of which is awaited.

The Trust's Regional Fertility Centre's Human Fertilisation and Embryology Authority (HFEA) treatment and Storage licence was successfully renewed with effect from 1 April 2026 – 31 March 2030 after the last inspection on 19 August 2025.

A UKAS inspection of the diagnostic Regional Andrology Service to the ISO 15189 standards took place on 9 May 2025 and accreditation was maintained until 30 November 2026.

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. To address facility issues, the Trust had prioritised an interim solution involving the construction of a modular cleanroom suite. The modular cleanroom has now been installed and commissioned, and GMP qualification is almost completed. MHRA inspection is required before the modular cleanroom will be operational. Funding for a new Radiopharmacy building has also been approved by the Department and the new Radiopharmacy building project will be progressed after the modular cleanroom facility is operational. 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 operated a schedule of managed service shutdowns as required to allow the team to take the necessary steps to improve compliance and complete the implementation of the modular cleanroom facility.

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, 4 site inspections were undertaken by the HTA during 2025-26. In June 2025 there was an unannounced inspection (a new approach being implemented by the HTA) of the Trust's Post Mortem Licence. This inspection identified a small number of shortfalls however the Trust was found suitable to retain the post mortem licence, subject to corrective and preventative actions being implemented. A follow-up inspection was undertaken in November 2025 with all applicable HTA standards being assessed as fully met, and the Trust was again found to be suitable to undertake post mortem licensed activities in accordance with the requirements of the relevant legislation.

Site inspections were also conducted in March 2026 of the Bone Bank and Stem Cell Bank Human Application Licences. Final HTA reports are awaited from these inspections but no significant findings with any impact on the status of either licence 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 March 2026 for the ENT service.

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 2025-26 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 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. Capital funding was approved in 2025-26 and a project initiated for the replacement of the RVH CDU Reverse Osmosis (RO) system and the RO loop to the washers, this work was completed in year. 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 RVH RO and loop has been validated and commissioned by the Department of Health Authorised Engineer for Decontamination and is fully operational. Capital funding was also approved in 2025-26 to replace 3 of the 9 RVH Porous Load Sterilisers (PLS) with in-built clean steam generators, the remaining 6 sterilisers will require capital investment in 2026/27. The 3 PLS have been installed, validated and commissioning reports are currently with the DoH for final sign off.

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 is 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 were 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 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.

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 2025-26, Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
FINANCE AUDITS	
Payments to Staff	SATISFACTORY
Non-Pay Expenditure	SATISFACTORY Non-Pay Expenditure (with the exception of Wheelchair Procurement) within TOR & IMO Directorate LIMITED - Procurement of Wheelchairs within the TOR & IMO Directorate
Cash Management in Cash Offices	SATISFACTORY
Management of WLI Independent Sector Contracts	LIMITED
Charitable Funds	SATISFACTORY
Management of Client Monies in Independent Sector Homes	SATISFACTORY - 7 of the 8 facilities visited LIMITED - 1 of the 8 facilities visited (the Mews) and Trust Monitoring Arrangements of Residents/Service Users Finances
Management of Capital Projects	SATISFACTORY
Budgetary Control & Financial Stability	SATISFACTORY
Attendance at Stocktaken	SATISFACTORY
CORPORATE RISK BASED AUDITS	
Patient Flow: Repatriation of Patients back to other Trusts	SATISFACTORY – Systems of governance, risk management and control. LIMITED - Epic reporting
encompass	LIMITED - Management of encompass Issues in the Trust that require Regional Resolution (including Performance Reporting issues) SATISFACTORY - Management of encompass Issues addressed locally
IT Audit	LIMITED

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Management of Medical Devices and Point of Care Testing	LIMITED
Mental Capacity Act	SATISFACTORY – MCA Management of Deprivation of Liberty LIMITED – MCA Training
GOVERNANCE AUDITS	
Performance Management & Reporting	SATISFACTORY - Performance Management & Reporting (where reliable reporting is available) LIMITED - Performance Management & Reporting (in areas where reliable Epic reporting is not yet available and the Trust require regional resolution)
Management of Standards and Guidelines	LIMITED
Quality Management System in Divisions	SATISFACTORY - Quality Management System (QMS) in HROD LIMITED - Whistleblowing Reporting
Claims Management	SATISFACTORY
Management of Patient Choking Risk	LIMITED
Medicines Management	LIMITED - Management of encompass Issues in the trust that require Regional Resolution (including Performance Reporting issues) SATISFACTORY - Management of encompass Issues addressed locally
Management of Medical Job Planning	SATISFACTORY

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

The Head of Internal Audit observed a theme across 2025-26 audits of the lack of effectiveness and operation of various elements of the Integrated Governance and Assurance Framework and this was a primary factor in the overall Limited assurance opinion. They recognised that the Trust have reviewed and amended their Integrated Governance and Assurance Framework and the new Framework is scheduled for implementation from April 2026. They also acknowledged the further work taken and progressing in response to the governance and culture recommendations made in other recent independent reports.

It was also recognised that Satisfactory assurance has been provided in core areas such as Budgetary Control, Payments to Staff and Medical Job Planning.

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

- **Client Monies in Independent Sector** – Split, Satisfactory assurance was provided for the management of clients' monies in Independent Sector care homes. Limited assurance was provided for 1 of the 8 facilities visited as bank reconciliations were not performed for resident's bank accounts, expenditure and deposits were unsupported by receipts/back up, lack of inventory for the high value items kept at residents' apartments and no safe register was maintained
- **Management of Encompass Issues** – Split, Satisfactory assurance was provided in relation to the Management of encompass Issues. Limited assurance was provided in relation to the Management of encompass Issues that require Regional Resolution (including Performance Reporting issues). It was acknowledged this significant matter is a regional issue, however, the risk of the absence of operational performance reports in core areas is a Trust risk. There is also an absence of oversight by the Trust on the resolution and prioritisation of encompass issues via the regional vFire ticket process
- **Mental Capacity Act** – Split, Satisfactory assurance was provided for the Mental Capacity Act processes for Management of Deprivation of Liberty within the Trust. Limited Assurance has been provided in relation to Mental Capacity Act (MCA) training. There is a lack of assurance all required staff (medical and non-medical) are trained to the correct level in MCA processes as there is a lack of accurate training records
- **Performance Management & Reporting** – Split, satisfactory assurance was provided in relation to the Performance Management & Reporting (where reliable reports are available). Performance reporting arrangements were deemed adequate with exception of Limited assurance in areas where reliable Epic reports are not yet available. As at December 2025, 21 (29.5%) of 71 System Oversight Measures (SOMs) are not ready for submission by the Trust
- **Quality Management Systems in Divisions** – Split, satisfactory assurance was provided Internal Audit in relation to Quality Management Systems (QMS) in Human Resources & Organisational Development (HROD) Directorate. Limited assurance was provided in relation to Whistleblowing reporting within the Assurance Framework
- **Non-Pay Expenditure** – Split, satisfactory assurance was provided in relation to Non-Pay Expenditure. Limited assurance was provided in relation to the Procurement of Wheelchairs with £1.5m of off contract expenditure without Direct Award Contracts resulting in one significant finding
- **Medicines Management** – Split, Satisfactory assurance in relation to the Management of the Introduction and Approval of New Drugs.Limited assurance in relation to Medicines Management Governance and Oversight. The oversight committees for Medicines Management, as detailed in the Governance and Assurance Framework, are not functioning effectively.

- **Patient Flow, Repatriation of Patients back to other Trusts** – Split, Satisfactory assurance was provided in relation to Belfast Trust repatriation processes. Limited assurance was provided in relation to Epic Reporting
- **Management of Medical Devices & Point of Care Testing** – Limited assurance was provided for the Management of Medical Devices. Recommendations made in a 2021/22 have been highlighted again as actions taken have not been maintained. Issues included the absence of assurance that sufficient Designated Equipment Controllers and up to date listings of medical devices are in place and a lack of clarity over the Trust's compliance with EU Medical Devices Regulations. In relation to Management of Point of Care Testing (POCT) Devices, gaps in compliance with External Quality Assurance (EQAs) testing of POCT devices, the procurement of new devices was not consistently appropriately approved and accompanied by technology appraisals and governance required strengthening
- **Management of WLI Independent Sector Contracts** Limited assurance was provided in relation to the Management of Waiting List Initiatives Contracts with Independent Sector Providers (ISPs). Oversight / governance arrangements need to be reviewed and strengthened. Assurances in respect to key clinical governance areas from ISPs are not requested for review and sharing within the Trusts assurance framework. The Trust is non-compliant with procurement legislation for the purchasing of ISP services. A regional group has been established to address this longstanding legal compliance and value for money issue. Commissioned services are awarded to ISPs following an expression of interest process although the Trust acknowledge that this is a non-compliant procurement route
- **Management of Patients Choking Risk** – Limited assurance was provided in relation to the Management of Patient Choking Risk within Acute Hospital Settings. Gaps and were highlighted in current controls that included the Mealtimes Matters audit tool, review of governance arrangements, mandatory training in all disciplines and Datix coding enhancements to identify choking incidents
- **Management of Standards and Guidelines** – Limited assurance was provided in relation to the Management of Standards and Guidelines. Governance arrangements in place to provide assurance on the implementation of standards and guidelines are not operating effectively. Meetings have not met as scheduled and there has been poor representation from Directorates. Responsibility within Directorates for implementation is also unclear. The Trust has controls in place to record the receipt, subsequent dissemination and follow up of Standards and Guidelines to directorates
- I**T Audit** Limited assurance was provided in relation to IT asset management. It was highlighted that there are a large number of devices on the network which are not categorised and actively managed.

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 78% of agreed actions were fully implemented and a further 22% 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 will be shared with the Belfast Trust Management and a summary of the reports presented to the Belfast Trust Audit Committee.

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

Internal Governance Divergences

Progress on Prior Year Governance Issues - on going

Serious Adverse Incident (SAI) Reviews Outstanding

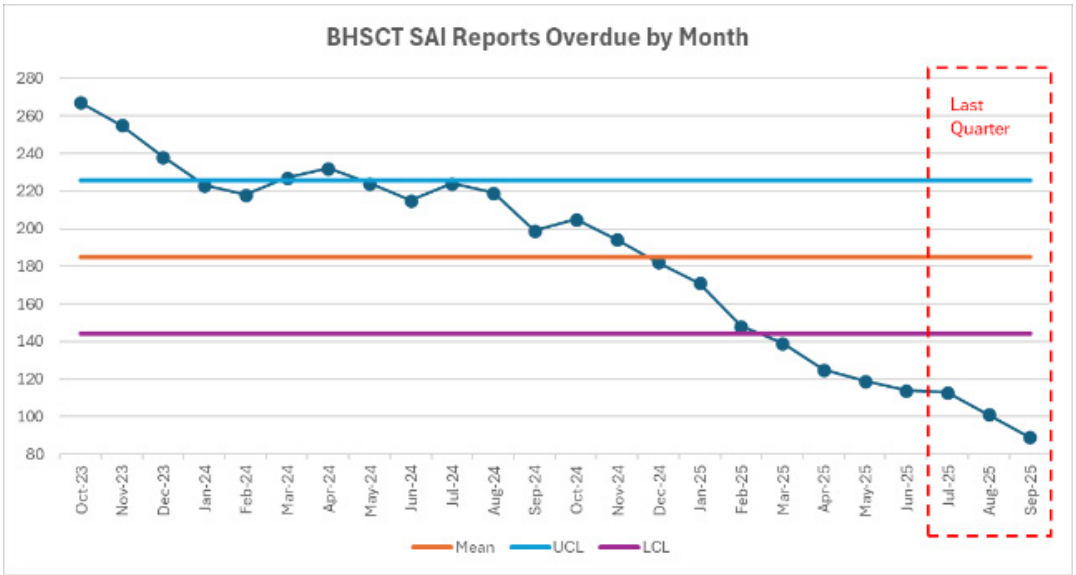
Belfast Trust continues to report a high number of outstanding and overdue SAI reviews.

Current regional guidelines indicate that a Level 1 SAI review is expected to conclude within 8 weeks of being reported, a Level 2, 12 weeks, while the timeline for a Level 3, due to both the complexity and additional independent scrutiny required, can be agreed with SPPG.

In Summer 2023, there were more than 300 SAI reviews outstanding. Since then, the Trust has taken steps to remedy this situation and has delivered a sustained improvement. As of 1 April 2026, 80 of 105 active SAI reviews are classified as overdue, or 76%. This excludes 11 cases that are currently suspended or deferred.

Actions and accountability:

On 5 November 2025, the Trust was asked by SPPG to provide input to a query which had been addressed to the Private Office of the Health Minister, seeking information about the accountability mechanisms in place in terms of the SAI process. To respond to that query, the Trust consolidated a number of points of information, including the graph below, which demonstrated that there had been a steady decline in the number of overdue SAI Review Reports over the period October 2023 to September 2025. This trend demonstrates the positive impact of the measures put in place that have aimed to improve timely completion of SAI Review Reports.



The SPPG also monitors the Trust's performance in this area, in line with Support & Intervention Framework Level 2 arrangements. The SPPG has acknowledged the significant and sustained

improvements delivered over time, within the wider context of other unavoidable pressures on Trust teams, who are required deliver these reviews in parallel to their normal business.

The SPPG has set an overarching target whereby no more than 30% of open SAI reviews should remain overdue. While it is acknowledged by both the SPPG and the Trust that it is not possible to predict with accuracy the trajectory that will enable the achievement of that position, the Trust is actively working towards achieving that target. At present, the Trust is aiming to achieve no more than 65% overdue by 30 June 2026, and no more than 50% overdue by 30 September 2026.

Looking ahead

The HSC system continues to await publication by the Department of Health of a new model for reviewing patient safety incidents. It is likely that the new model will require significant changes to the way that Trusts assess patient safety incidents and obtain and share learning from them. This will have implications for the ways in which Belfast Trust is expected and will wish to engage with all those affected by incidents (ranging from patients and service users to families and carers, and staff at various levels), and will require tailored training, development and capacity building. Belfast Trust looks forward to working with the Department of Health and other stakeholders on this important development, since we view this as an opportunity to improve and strengthen both the safety and quality of our services through learning, on the one hand, and our constructive engagement with patients and service users, on the other hand.

Medical Physics Expert (MPE) services

The Regional Medical Physics Service (RMPS), based at 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 three MPEs in post to cover all diagnostic and mammography imaging services in NI including cover for the independent sector. The Trust appointed into the two posts funded by the business case but resignations of existing MPEs have reduced the impact of the additional funded posts. The Trust has been successful in recruiting into one of the current vacancies with a new start scheduled to be onboarded in May 2026. The remaining two MPE posts remain vacant and the Trusts continues to actively try to recruit into these posts. 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 2026, the Trust is actively recruiting into all the vacant positions, established and additional. The radiological and mammography imaging MPE support services currently has 3 x Band 8A (1 post offered), 2 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 35% 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 Safeguarding

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 a full time senior nurse manager on site. Staffing is 97%, 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, 43 patients have been successfully resettled with 4 patients remaining to be resettled April/May 2026.

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.

The site is 80% decommissioned with only 2 wards remaining open for 4 patients, there are significantly reduced services on site.

Due to the vulnerability of the small number of people on site and the size of the site with empty buildings – 24 hour security presence is in place with controlled access gates.

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 (400-600 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 the RQIA position that once the hospital has less than 5 patients it becomes unviable and all Trusts need to have contingency arrangements in place for their remaining patients.

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 achieved but work is ongoing
- As at date of this report there are 4 patients remaining to be resettled in the coming weeks.

Staffing and Staff Support

- Substantive senior management team and leadership support
- 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
- Senior nurse is 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.

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.

Cardiac Perfusion Service

The cardiac perfusionist team are a specialised team working within cardiac surgery. They are responsible for the operational management of extracorporeal circulation equipment, such as heart-lung machines, during open heart surgery or other procedures that require artificial circulatory or respiratory functions. They are essential members of the cardiac surgery team and critical to bypass surgery. In addition, to the provision of day time cover the perfusionists must function in an on-call rota to ensure emergency response is available out of hours, seven days per week.

There are approximately 400 members across GB and Ireland with only 9 fully qualified staff working in Northern Ireland within the regional cardiac surgery service in Belfast Trust.

The service currently has two trainees in post. Trainees must complete a 2 year post graduate qualification before they can work independently and participate in on call duties. One trainee fully qualified in November 2025 and the other trainee is due to qualify this year. The service has reviewed the workforce requirements and have developed a yearly trainee recruitment plan in line with succession planning and is seeking to recruit two additional perfusion staff or trainees with an advertisement being placed in April 2026.

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 in some areas. The chronic challenges in filling posts, coupled with high staff turnover rates impact on stability of teams; particularly in Children's Community Services, Family Support and Looked after Children's services.

Workforce shortages impact caseloads and contribute to significant numbers of unallocated cases across all Directorates, with knock-on impacts for service delivery amid rising demand (i.e. increasing numbers of looked after children and unregulated kinship fostering placements; increasing demand in child and adult protection; and significantly increased unallocated cases in Older Peoples Services services). Risks associated with workforce vacancies are reported on the Board Assurance Framework.

This issue has been reported in the Trust Statutory Functions Report since 2015. From July 2025 the Trusts performance in relations to children's workforce deficit is aligned to the new SPPG Support and Intervention Framework (SIF) with targets agreed to reduce vacancies also monitored via the Trust statutory function action plan. Due to the heightened mitigations and strategies (governance, supervision, well-being, peer support) and the Trust investments to improve staffing and the sustained improvements, SPPG have agreed to a de-escalation to Level 1 on the SIF framework.

Governance arrangements include:

1) Trust SW Recruitment Retention Strategic Group (chaired by Deputy EDSW) overseeing three workstreams across all directorates

2) Children's Community Service Recruitment Retention Group chaired by DSW for CCS

3) CCS workforce planning group chaired by Director of Finance to progress a business case to SPPG to ensure workforce capacity meets demands (established May 2025 – March 2026)

4) Social Care Workforce Steering Group chaired by Deputy EDSW – 3 workstreams.

Progress with workforce initiatives and risk arising is included in the reports to the Social Care Committee chaired by a non-executive Director on a quarterly basis.

Evidence based approaches to support recruitment and retention in social work and social care are in progress and focus on workforce capacity initiatives, leadership development and workforce wellbeing.

Bespoke and Regional recruitment have delivered modest gains, but overall supply remains insufficient.

The Trust significantly increased the number of graduates recruited in this reporting period (2025 Graduate Recruitment) – 82 (up from 56 from the 2024 graduate recruitment), with 54 recruited into CCS where the highest number of vacancies are.

	Number of staff appointed to post:	ACOPS	ACOPS Social Care	CCS	LD	MH
Graduate Recruitment outcomes:	82	17	3	54	3	5

The increase was largely due to engagement with universities in GB and increased interest from graduates from GB universities who were originally from Non-EEA countries and required sponsorship – this was a more protracted process with the last graduates taking up post in March 2026 and the Trust incurred costs per Certificate of Sponsorship. These staff required additional support and training and caseloads have been restricted to allow for extended induction period.

CCS have also piloted a Non-Car Driver (NCD) Scheme initiative aimed at enabling newly qualified social workers who cannot drive to take up essential car user posts. The scheme temporarily waives the car user requirement on appointment and offers a repayable advance for driving lessons and tests. Staff start work using alternative transport and must obtain a full driving license within six months to retain their permanent contract. 16 newly qualified social workers have benefitted from this initiative which while successful in removing recruitment barriers for newly qualified staff did pose some challenges in terms of case load allocation. An evaluation of this scheme will be considered.

Skills mix: DoH funded a new Band 5 role for children's services (12 posts per Trust) recruitment to posts has been completed and staff will take up post in next reporting period. A further recruitment is planned to create a bank/waiting list.

International recruitment is progressing with the first round of interviews in December 2025 – and five posts being offered from CCS. NISCC registration has just been completed for two of these. Further rounds of interviews planned to include CCS and ACOPS and the Learning Disability community teams. A Band 5 workforce support office has been appointed at the end of this reporting period and will have a significant role in the support to staff coming new to NI.

Bank workforce: In this reporting period a Band 5 Business Support Officer has been appointed to manage the SW bank and develop bank for social care. Social Work Bank has 174 staff (Band 6 – 8B) and 57 of these staff a Bank shift between January – March 2026. One Band 6 bank recruitment in September added 11 additional staff. A Band 3 admin support is to be appointed in the next reporting period, and it is then planned to open the SW bank to substantive staff.

Despite significant efforts and investment in recruitments the Trust continues to have significant posts that remain unfilled. The number of band 6 social work requisitions unmatched across the

Trust is currently 55 – see breakdown below:

	Number of requisitions live with BSO:	ACOPS	ACOPS Social Care	CCS	LD	MH
Regional Recruitment outcomes:	55*	12*	3*	34*	4*	2*

Training pipeline – DOH OSS has not yet confirmed the budget for this financial year and therefore cannot confirm the number of funded training places for the September 2026 intake to the Social Work degree. It is anticipated that no additional places will be funded next year, with provision remaining at baseline: 260 places across UU and QUB, and 35 places on the Open University (OU) degree (seven places per Trust). Belfast Trust is funding a further 10 OU places for CCS staff from vacancy monies, which will increase supply to the service when trainees qualify in 2029.

The Trust have worked in partnership with DOH OSS to produce safer staffing guidance and this will be shared in Trusts in the next reporting period. It is acknowledged that the current ranges withing the guidance are not achievable with the current deficit in supply. The DOH OSS are planning to undertake a gap analysis of funded staffing levels and the current ranges to inform future work required to meet the ranges in advance of legislation on safer stating being implemented. The DOH have also consulted with the Trust on a 10-year workforce plan to focus efforts on attraction recruitment and retention.

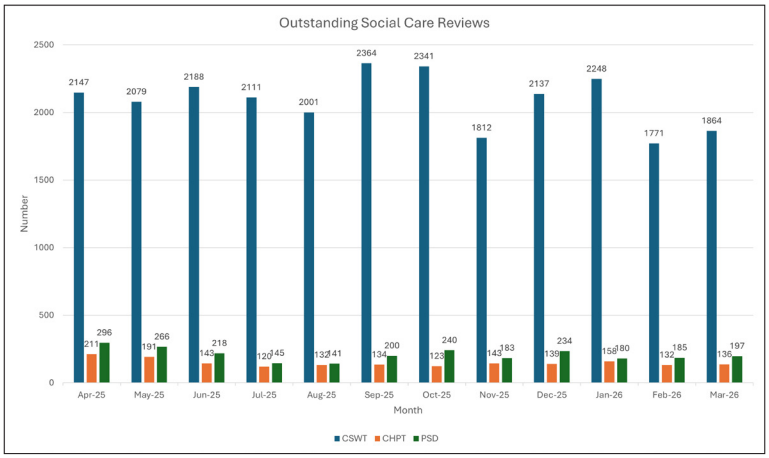
The Trust launched a supervision policy for social care staff in September 2025 and collaborate with the DOH OSS on the Social Care Workforce Strategy and Social Care Collaborative to improve recruitment and retention of social care staff.

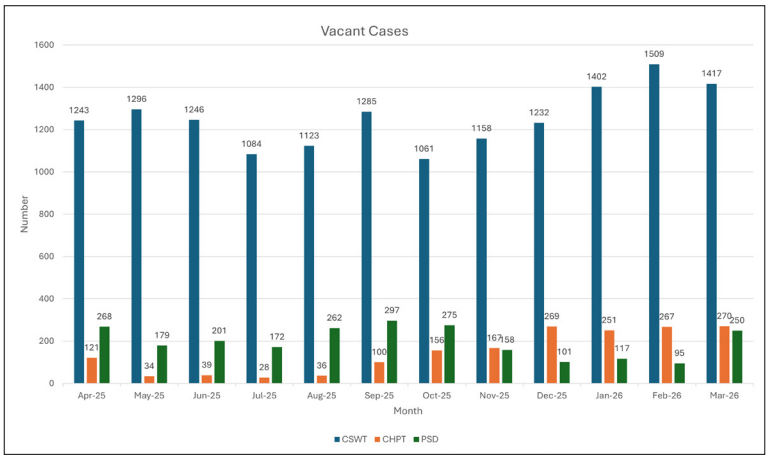
The DOH OSS have allocated funding to each Trust for retention initiatives this has supported the development of a leadership programme for first line managers (Step Up, Stand Strong – Building Social Work Leaders). 39 Band 7 Senior Social Workers and Senior Practitioners have enrolled and due to complete. The learning from regional retention initiatives will be evaluated by QUB.

The Trust Workforce, Learning Development Service continue to run well-being initiatives to boost retention and in this reporting period 250 staff attended the Valuing Social Work and Social Care events (November 2025) and 90 World Social Work Day (March 2026).

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

Divisions remain non-compliant with the Care Management Circular HSC (ECCU) 1/2010. Across Older Peoples Community Social work (CSW), Care Home Placement team (CHPT) and the Physical and Sensory Disability Service (PSD) there are a significant number of service users who are either on a vacant caseload or unallocated caseload. As a result, those screened as being lowest risk experience a delay in receiving a service, or assessment or re-assessment.





This non-compliance is primarily due to increased demand without additional staffing and high vacancy levels.

Current actions to prevent recurrence include a key focus on current service model, recruitment, retention and absence management.

Following the implementation of encompass, service areas continue to validate and verify their data.

The action plan between CSW and CHPT is actively transferring responsibility of cases on the waiting list with monthly case transfer meetings 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. It is hoped this will also allow capacity for outstanding cases to transfer from PSD Service to CSW.

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 (CCS) 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. The regional Contingency Plan 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 and unregulated kinship placements.

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.

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 across the HSC Trusts has resulted in patients who require admission under the Mental Health Order (MHO) experiencing unnecessary delays for assessment and admission. This leads to RESWS ASWs having to remain with patients which means that they are unable to respond in a timely manner to other requests for MHO assessments. The delays in assessment present potential risks of safety and harm to the patient and the public.

RESWS continues to receive MHO handover requests from HSC Trusts who have not completed patient admissions due to the lack of inpatient beds. The handover issue is occasionally further complicated by HSCTs daytime referrals being redirected to RESWS, due to the other Trusts ASW workforce pressures and bed pressures, which in turn creates another layer of pressure and risk within the RESWS service.

A Health & Safety Directive introduced by NIPSA in October 2023 on behalf of RESWS ASWs, places restrictions on the ability of ASWs to remain for considerable periods with patients with no immediate access to an inpatient psychiatric bed. However, this is currently suspended for Belfast Trust patients only. NIPSA has advised management that this will be kept under review and is dependent upon mitigations being put in place by the Belfast Trust Mental Health Service.

RESWS has implemented 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
- Adherence to the Trust Lone Working Policy and Service SOP on Lone Working
- Triaging of MHO referrals for assessment
- Enhanced staffing on shifts and amendments to rotas to support flow and handovers, depending on supply
- Recruitment campaigns
- Up-skilling of nursing/SW bank staff to support ASWs as “second persons” and use of Social Work Assistants primarily to support staff to adhere to lone working policy
- Training and support for staff.

Pressures have been highlighted to Executive Team; Regional Executive Directors of SW; Directors of Mental Health and SPPG.

Following the publication of findings and recommendations from a regional review commissioned by SPPG in late January 2026, the service has developed a robust action plan and established a Steering Board in March 2026. Progress on implementation of the action plan is reported to the Culture and Governance Oversight Group.

Fostering

Current pressures within the Fostering Service include:

- Unallocated cases – 72% reduction in the number of unallocated cases since last reported (35 as at end of March 2026 compared to 124 when last reported in July 2025), as a result of vacancies being filled. Mitigations include skill mix and use of Band 4 social work assistants to undertake support visits with appropriate management oversight and Kinship Duty System to respond to emergencies
- Unregulated kinship placements – increasing number of unregulated kinship placements (156 households/235 children as of March 2026) due to an increase in referrals and previous high vacancy levels. Mitigations include recruitment of additional social work staff and Band 4 support workers visiting placements and acting as a point of contact; part-time staff working additional hours to undertake preliminary checks; introduction of shortened assessment model for low-risk placements
- Outstanding Annual Reviews of carers – 54% reduction in the number of outstanding annual reviews (35 at the end of March 2026, compared to 76 when last reported in July 2025) .

Children with Disabilities – Placement Pressures

Residential short breaks remain limited with demand exceeding capacity. The closure of Lindsay House in October 2023 resulted in an immediate and sustained loss of 120 bed nights per month for Belfast Trust. This continues to significantly affect children and families awaiting short breaks.

The Trust has commissioned Barnardo's to deliver a short break service and is currently providing 30 bed nights/month and is working towards capacity of 60 bed nights/month. Most service users who use a short break service use more than one bed night as they require a 2:1 staffing ratio.

To mitigate the loss of Lindsay House, Forest Lodge was established as a temporary short breaks home in June 2025. Six children currently benefit from the service. An application has been submitted to RQIA to extend registration to January 2027 and this remains under consideration.

On-going inability to provide short breaks for CWD remains at Level 2 on the Support and Intervention Framework (SIF).

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.

The Trust undertook a multidisciplinary review of the options for remediation works required to address the water safety issues within the new Maternity Hospital in April/ May 2025. A recommendation from the multidisciplinary review team on the option moving forward was accepted at Trust Board in June 2025. The recommended option involved the installation of a new domestic water system within the neo-natal area, with localised remediation only to the remainder of the building. Following Trust Board approval, the Minister for Health announced an independent review of the Trust's decision-making process. The Minister's independent review did not raise any major concerns with either the governance of the Trust's decision-making process or with the recommendation for the remediation works.

The Trust appointed a new consultant design team in October 2025 to progress the remedial works. This appointment was undertaken through DoH Health Estates as Centre of Procurement

Expertise. The consultant design team are due to complete their stage 1 design report in April 2026. This report will provide a detailed programme for the works along with updated costs. The Trust's initial estimate of the cost of the remediation work was circa £6million.

Work is underway within the Trust to investigate the potential for early occupation of parts of the new building where the localised remediation works could be completed in advance of the new water system being installed within the neo-natal area. While options for early occupation are being considered, it should be highlighted that any potential for early occupation of these areas is contingent on achieving the programme for the remediation works, the success of the remediation works, and the Trust's assurance of the safety of the water system on completion of the works.

Early occupation will also be contingent upon the dynamic findings from the detailed analysis and clinical risk assessments of patient safety, clinical flows, etc to demonstrate the viability of any proposed service models. Detailed assessments of staffing requirements and the sustainability of the associated staffing models for the service are ongoing and will need to be aligned with the proposed time frame for early occupation before any option can be agreed.

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

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) 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, 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. Following the review, the Trust undertook significant work to improve working relationships which resulted in the GMC removing enhanced monitoring. However, there remained ongoing significant tensions across the cardiac surgical team impacting team working and posing a risk to service delivery.

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 the final report in May 2025. Whilst the report indicated that the service was safe, there were concerns with regard to poor behaviours and governance arrangements. A number of town hall events were held on 21 and 22 May 2025 to inform staff about the report and its findings and a range of support measures were subsequently put in place for staff.

Following the review, a Cardiac Surgery Oversight Group was established to oversee the implementation of the external report recommendations. Two work streams were established,

reporting into the oversight group, to action recommendations pertaining to behaviours and communications and patient safety and local governance arrangements.

Actions included:

- Development of an action plan to address the 15 recommendations outlined in the external report, taking into account outstanding recommendations previously outlined in the Royal College of Surgeons Invited Service Review Report 2020. Trust Board included an additional action to engage and work with NIMDTA to improve the trainee experience.
- Fortnightly SITREP calls with SPPG colleagues to monitor and review service delivery in line with expected service levels – these have since ceased and normal operational business between the Trust and SPPG resumed
- A recovery and business continuity plan was produced and agreed with SPPG.

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. On Wednesday 5 June, the Minister made a written statement to the Assembly regarding the accountability and oversight arrangements for the implementation of the Cardiac Services review recommendations. DoH 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 Minister's powers of intervention. The Trust launched a comprehensive Cardiac Surgery Action Plan organised under four themes, Clinical Safety and Patient Outcomes, Culture & Civility, Raising Concerns, and Trust Governance. The Cardiac Steering Group was established and reported directly to the Trust Board regarding progress made across all recommendations.

In consideration of the impact of the review on public confidence and how this can be restored, the Trust established a cardiac surgery service user group to engage with patients to ensure that the patient voice is clearly heard while improvements were being made. This group continues to meet monthly. A Staff Reference Group was established to facilitate staff input and provide feedback to the Trust on the actions being taken to improve cardiac surgery.

Whilst, the cardiac surgery steering group continues to meet monthly to implement further improvements in the service and culture across teams, the two workstreams have now been stood down having completed the implementations of all the recommendations. Regular reporting on the work of the oversight group is provided to the Trust's new Culture and Governance Oversight Group (CGOG) The majority of the recommendations are considered closed and have been subsumed into business as usual. A small number of recommendations are considered on track for achievement and for delivery and progress is monitored under the CGOG structures.

In March 2026, SPPG advised that cardiac surgery had been de-escalated to level 3 of the SIF.

Culture and Governance – Support & Intervention Framework level 5

Given concerns raised in the independent cardiac surgery service review which reported in 2025 in relation to culture and governance which appeared to go beyond cardiac surgery itself, the decision was taken by the Minister of Health through SPPG to assign SIF level 5 to the Trust corporately, replacing the previous Level 4 escalation for cardiac surgery alone.

The Minister and DoH sought evidence and assurances that poor cultures were not wide spread across the Trust, given initial concerns raised within the cardiac surgery review. In accordance with the support principles outlined in the elevated level of escalation within the SIF, DoH secured external expertise to assess culture across the Trust and to review trust Board governance arrangements. This resulted in publication of the "Hill McBride" report from which a range of recommendations were agreed by the Trust Chief Executive and Chair. The Trust established a new Culture and Governance Oversight Group during 2025-26 to monitor progress against actions aimed at addressing recommendations from both the Hill McBride report and the independent cardiac surgery review under four discrete workstreams chaired by Trust Board members. Progress reports are provided by the Trust Chief Executive and Chairman at regular SPPG/PHA Accountability and Assurance meetings.

In March 2026, on the basis of SPPG/PHA's assessment of progress against the recommendations of the cardiac surgery review and the Hill McBride report, the Minister agreed to de-escalate the Trust from level 5 on the SIF framework to level 4. This recognises that improvements to organisational culture will take time to fully embed and evidence, and reflects the Trust's positive progress towards substantive implementation of the recommendations.

Progress on Prior Year Governance Issues – closed in current year

General Medical Council (GMC) enhanced monitoring of neurology training

Training in Neurology in Belfast Health and Social Care Trust has been under enhanced monitoring since February 2023. This followed a GMC/NI Medical & Dental Training Agency (NIMDTA) quality management visit to review the Belfast Trust neurology training scheme in January 2023. The Joint GMC/ NIMDTA draft factual accuracy report 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 completed an action plan which was reviewed with GMC and NIMDTA and a Trust oversight group was established to review progress.

GMC joined NIMDTA on a visit in October 2025 to check progress against the two enhanced monitoring requirements and their findings were as follows:

- They heard that most doctors in training now feel comfortable raising concerns about their training with senior members of the department, and not only with their Training Programme Director. However, they also heard examples of concerns raised during a cultural review exercise, where doctors in training had not received feedback and were uncertain if concerns had been addressed. This requirement remains part of the enhanced monitoring case until the GMC are assured that the improvements in this area have been sustained and that concerns are being dealt with effectively
- GMC & NIMDTA heard that the rota continues to be managed by the Training Programme Director and there were no concerns regarding access to clinics or other educational opportunities. As the improvement in education experience has been sustained, this requirement is no longer part of the enhanced monitoring process.

NIMDTA noted that they will continue to monitor the remaining enhanced monitoring requirement outlined above, alongside any additional Deanery requirements, as part of their local monitoring processes. They acknowledge the improvements in training in the Neurology department since the enhanced monitoring case was opened and recognise the work that had been undertaken by the team to achieve this. This divergence is now considered fully addressed and therefore closed in the current year.

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

Critical Care Scientists (CCS) – RICU/RVH Theatres

Efforts to recruit Critical Care Scientists over the last two years have been successful and there are currently no issues with gaps in the team. This element of the ACCTS workforce pressures divergence is now considered closed.

Regional Molecular Diagnostic Service (RMDS)

To date the Somatic (Cancer Molecular Testing) service has been 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
- 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 has established a working group that meets regularly to ensure wider Trust Laboratory 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). A NHS Supply Chain solution has been agreed with PaLS, but in the absence of funding, the service is unable to progress this Value for money solution.

An interim solution was scoped to send away these tests to a third-party supplier which has the appropriate accreditation; A DAC was submitted for ministerial approval in December 2025 and a contract with the IVDR compliant private company (Nonacus) was set-up as a contingency arrangement for the hybrid laboratory sequencing provision and initial trial batches sent in March 2026 without issue. This contingency planning was timely, as QUB PMC gave notice of termination of the SLA in March 2026, with a termination date in April 2026. Since this date no further batches have been sent to QUB PMC and as such the service is now compliant, in line with the May 2026 timescales provided by MHRA, utilising the interim solution until the longer term in-house procurement solution can be funded and implemented. The Trust therefore now considers this control divergence to be closed.

New Governance Issues opened and closed in current year

Financial Position impact on achieving break-even target

The Trust began the 2025-26 financial year with an opening underlying gross deficit of £142.7m before accounting for 2025-26 savings. This deficit comprises historical unmet savings targets of £74.5m, historical unfunded inescapable pressures of £47.2m, estimated 2025-26 demographic growth pressures of £16.5m for which there is no funding, and additional 2025-26 inescapable pressures of £4.5m.

The Trust established a savings plan aimed at delivering £77 million of in-year savings and was allocated non-recurrent deficit funding of £32.7 million from SPPG. Subsequent minor adjustments resulted in a projected deficit of £32.7 million. In September, Trusts were requested to submit phased, risk-assessed breakeven plans detailing any service implications. The Minister authorised the Trust to implement aspects of the plan totalling £24 million, thereby reducing the anticipated year-end deficit to £8.7 million.

In November 2025, the NI executive approved the 2025-26 pay award despite a £139m HSC funding shortfall. The Trust's portion of this shortfall is £36m, increasing its expected year-end deficit to £44.8m. DoH was then advised of 'reserve claim' funding it will receive of £184.5m (to be repaid over three years), which, combined with central slippage, will cover the HSC deficit in full. The Trust will receive non-recurrent funding for both its baseline and pay award deficits, ensuring it breaks even.

New Governance Issues in current year

Unallocated Child Protection (CP) and Looked After Children (LAC) Cases

The Trust has a statutory duty to allocate CP and LAC cases to a qualified social worker. Due to increasing demand, limited availability of qualified social workers regionally and internal workforce pressures, CCS began reporting unallocated CP cases to SPPG in May 2025 (in addition to previously reported Family Support and Children with Disability cases).

As of the end of February 2026, there were 34 unallocated CP cases and 312 LAC cases within the LAC service (including 242 LAC cases currently managed within the LAC rotational team). CCS has taken a number of actions to mitigate risks including robust monitoring, enhanced management oversight and escalation processes, reprofiling of teams, use of non-SW staff where appropriate and interim arrangements to ensure all statutory visits are undertaken for CP and LAC cases. Unallocated cases were added to the SIF Level 2 in July 2025. Following SPPG's review of the LAC 5 rotational team and assurance regarding the mitigations in place, LAC unallocated cases were removed from the SIF in March 2026. CP unallocated remain at Level 2 on the SIF.

Ears, Nose and Throat (ENT) Services

In September 2024, SPPG wrote to Belfast Trust and South Eastern Trust highlighting significant vulnerabilities and inequalities in regional ENT services. The letter recommended merging the two

services to create a Greater Belfast ENT Service. In response, an ENT Task and Finish Group was established to plan the merger, including arrangements for transferring patient records and validating waiting lists between the two Trusts.

In February 2026 discussions regarding the transfer of patients from SET Encompass work queues to Belfast Encompass work queues revealed that the SET ENT waiting list contained over 33,000 patients. This volume had not been previously identified, and its discovery highlighted a significant governance and service-risk issue.

The following remedial actions were taken:

- SET agreed to highlight all the work queue codes to BT to ensure a full view of the waiting list was achieved
- BT established a small administrative team to undertake validation of the waiters by identifying double and triplicate referrals and contact the patients to confirm they still required ENT input. Significant work has been completed to date by the small validation team, as a result the New Urgent patient waiting list should complete validation by the end of April 2026
- BT met with SPPG to make them aware of the inherited waiting list and the need for administrative and clinical validation of the waiting list
- BT management met with consultant team to understand their concerns regarding the onboarding of these waiters into the Belfast Trust work queues.

In terms of next steps, there will be a further meeting with SPPG to seek clarification on various concerns raised by consultants and we will continue administrative validation of the waiting list moving to the New Routine patients and then the Review patients. Additionally we will work to ascertain if resource can be secured specifically for the clinical validation of the waiters.

Emergency Planning Capacity and Assurances

It has been identified that the scope of Emergency Planning as managed by the Medical Director's Office has historically been too narrow, shaped by the staffing resource as opposed to organisational need.

The retirement this year of some senior staff in the Emergency Planning Team created an opportunity for the Co-Director for Risk & Governance in the Medical Director's Office (appointed in June 2025) to examine more closely the wider Emergency Planning function and review the status of outstanding Internal Audit Recommendations (Limited Assurance).

To do this, the Co-Director for Risk & Governance engaged with and took advice from a range of senior managers, including members of the Emergency Planning Resilience & Recovery Group. This has been done within the wider context of consultation and engagement with Directors and Co-Directors in relation to the revision of the Belfast Trust Integrated Governance and Assurance Framework (being implemented from April 2026 onwards).

On this basis, it has been established that the Emergency Planning team as it is currently configured and the Emergency Planning Resilience & Recovery Group have failed to provide the level of assurance required for an organisation of the size and complexity of the Belfast Trust, and that action is needed to remedy this situation.

Specific areas that require development and improved integration within the scope of Emergency Planning include:

- Business Continuity Arrangements (BCA)
- Cyber incidents and recovery
- Communications (internal and external)
- Community Emergency Response Teams (CERT)
- Planned major events (eg. large-scale public events with health implications)
- Recovery arrangements, including prolonged incidents and records reconciliation.

Plans to address this issue include the following:

The Emergency Planning Team will transfer from the Medical Director's Office to the Planning, Performance & Informatics Directorate. This move will be made in the context of the Trust's significant and ever-growing reliance on digital infrastructure for business continuity and the increased risk of cyber incidents, to enable better integration with the organisation's oversight and governance of Encompass and IT services.

The Job Description of the replacement Emergency Planning Manager has been updated with this change in mind. (Recruitment exercise is live and underway at the time of writing this report.)

The scope of the Emergency Planning function will be reviewed and adjusted, in view of the issues identified above. The extent of this review will be dependent on the resources available for the team; engagement between Medical Director's Office and Planning, Performance & Informatics Directorate in this regard is ongoing.

Within the revised Integrated Governance & Assurance Framework, the Emergency Planning Resilience & Recovery Group will be re-constituted as the Emergency Preparedness Resilience & Recovery Assurance Group. It will meet quarterly and will report to the Health, Safety and Compliance Steering Group, which in turn will report to the Patient Safety and Quality Committee. Its terms of reference and membership will be reviewed and updated, to take account of the issues identified above.

This group will seek to rebuild the provision of reliable assurances by coordinating and seeking evidence of delivery from defined workstreams and scenario-based activities, as opposed to simple monitoring of routine paper-based Business Continuity Plan compliance.

The Trust will also engage with Internal Audit to review the outstanding Internal Audit recommendations in light of the issues described in this update.

It is anticipated that it will take up to two years to fully address the issues identified.

Cell Path – potential future irregular spend

It is estimated that between 70 to 80% of clinical diagnoses and around 95% of all clinical pathways depend on a pathology result right through from the GP surgery to the operating theatre and this service is therefore critical to the operation of the HSC.

In order to ensure continuity of critical service delivery in February 2026 the DOH Accounting Officer authorised the award of a contract for the delivery of cellular pathology services in the absence of a DoF-approved business case. Vital equipment supporting this service had reached, or was close to reaching end of life and this posed a significant risk to service continuity.

The two options available were to either award the contract based on 2023 tender prices that expired at the end of March or to recommence a lengthy procurement process, requiring the use of an estimated 70 plus Direct Award Contracts in the interim, likely at a higher cost and continuing to expose the service to an unacceptable level of risk.

Whilst falling short of the evidence normally required to support an expenditure decision, evidence was assembled that strongly supports the decision to award the tender to protect this critical service delivery.

DoF were also advised of the situation prior to award of the contract and an attempt made to secure their approval. However, in the absence of a compliant business case this was not possible.

A number of lessons have already been learned from this process, not least the benefits of the development of a robust business case to support future expenditure decisions and the need to have appropriate project management structures in place. A comprehensive review of lessons learned is underway.

To date The Trust have nil spend in relation to this contract however plan to spend £10m capital in future years.

In response to the identified control divergence, the Trust is strengthening pre-procurement controls to ensure that procurement activity does not proceed without an appropriate, completed and formally approved business case in line with Trust business case guidance. The Trust has also been engaging with BSO PaLS to strengthen the latest Service Level Agreement to set out clear responsibilities for both parties in terms of ensuring that relevant business cases are approved in advance of the procurement proceeding and PaLS request for new tender documentation also seeks assurance concerning appropriate business case approval. These actions address the underlying control weakness and establish a more robust and consistent assurance framework across both local and shared service arrangements.

Belfast Trust aseptic pharmacy services for multiple regional specialities

There are four small aseptic units in Belfast Trust providing parenteral nutrition and antibiotics, Children's Chemotherapy and adult haemotology and oncology cancer treatments including transplant conditioning regimens – these are prepared for regional services based in Belfast Trust which serve the population for Northern Ireland and we are the only Trust with the bespoke facilities and staff expertise to undertake this work in Northern Ireland.

Trust aseptic units are audited against the against the Quality Assurance of Aseptic Preparation Services standards as part of the regular Regional Pharmaceutical Quality Assurance Service (RPQAS) audit schedule. At each audit a comprehensive report is received, listing and grading any non-conformance with standards with the expectation that an action plan will be developed to address each non-conformance individually.

Recent audits have highlighted major deficiencies attributed to facilities beyond their intended life span, concerns with staffing and resulting issues with capacity and compliance with maintenance of the mandatory quality management system.

A comprehensive range of measures have been taken to address issues with staffing and capacity including contraction of clinical services to wards and treatment areas, review of skill mix, focused recruitment exercises and outsourcing of aseptically prepared items to commercial suppliers where appropriate. However, even with these efforts' workforce concerns remain across all units.

It is widely recognised that centralisation of services is the way forward in addressing these issues, with initiatives such as Pathfinder Hubs in England and integrated facilities in Wales underway. Similar recommendations for NI have come from the NI Aseptic Services review. This centralisation in Belfast Trust would allow better utilisation of both the production and quality workforces and address the RPQAS concerns related to capacity.

Satellite Pharmacy, Belfast City Hospital is the largest aseptic unit in Northern Ireland, preparing the highest volume of and the most complex treatments for patients with cancer across the region. There is no suitable contingency facility that would allow for provision of these treatments at current levels meaning that patient treatment would be significantly impacted if current facilities were to fail. The RBHSC aseptic unit is the sole unit preparing chemotherapy in Northern Ireland for children. Bespoke Parenteral nutrition is prepared in aseptic units for neonates, children and adults in Belfast Trust – we are the only trust in Northern Ireland to prepare our own (corresponding to the regional specialities and patients we are treating in Belfast Trust).

Radiopharmacy in Belfast Trust has faced similar challenges in terms of facilities and staffing which has led to a mandated downturn in service from the MHRA, and repeated failure to address the major non-conformances related to facilities and capacity in the trust aseptic units could lead to a similar direction from RPQAS with either closure of a unit or a limit placed on output, ie. the number of items produced would be capped.

Research

There is no dedicated research-specific aseptic services facility within Belfast Trust pharmacy service. The pharmacy service remains committed to providing aseptic services support to research from existing facilities where capacity and individual product handling requirements allow. However, research activity has to be managed alongside the many standard clinical practice service demands. Effectively, this means that each clinical trial request needs to be assessed on a case by case basis to determine if the required support can be provided. This presents a major challenge for research teams in making a feasibility assessment around local delivery of a clinical trial which impacts on the success of the research infrastructure as a whole in delivering increased activity to demonstrate value of research priming initiatives such as iREACH Health and VPAG. It is expected that demand for aseptic services for research activity will only increase due to developments in biological and advanced therapy medicinal products. It is imperative that suitable facilities with capacity to provide this research function are available to ensure there is equitable access to advanced therapies for our patient population – the current facilities in Belfast Trust will not be in a position to provide.

Conclusion

The Trust has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI (MPMNI). Further to the limited assurance provided by the Head of Internal Audit, I have considered these weaknesses against established controls and mitigations and sought assurance from Executive Team that action plans are in place to manage the governance and assurance issues detected and to ensure improvements are demonstrated going forward.

I understand that the Head of Internal Audit's assessment is based mainly on observed weaknesses in our governance and assurance framework during the course of the performance of the audit fieldwork. This is also reflective of the findings in the Hill McBride report in relation to governance and I know that significant work has already taken place address the deficiencies which had been identified. The establishment of our new Culture and Governance Oversight Group in the latter part of the year has built upon the work commenced earlier by the Medical Director's Office whereby our Trust Board governance processes have been completely rewritten. It is unfortunate that the audits carried out over the 2025-26 year were too early to see the outworkings of this significant progress. We will continue to implement changes agreed by our Trust Board to strengthen our governance structures and to embed new committees and I am confident that recommendations made in the Head of Internal Audit's reports will be implemented over the coming months.

I am therefore assured that Belfast HSC Trust is well progressed in addressing the weaknesses identified in year. With this in mind and after considering the new governance and accountability framework within the Trust, I am content that the Trust has established a sound system of internal governance during the period 2025-26.

Jennifer Welsh
Chief Executive

Accountability Report

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 following Non Executive Directors served on this committee during 2025-26:

Mrs Patricia Gordon: Interim Chair/Non-Executive Director

Mr John Conaghan: Non-Executive Director

Professor Catherine Ross: Non-Executive Director

Mr David Small: 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 2025-26 with the exceptions of the Medical Director and the Interim Director of Mental Health, Intellectual Disability and Psychological Services 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. HSC (SE) 1/2026 provides details of the pay scales for 2025-26.

The Medical Director and Interim Director of Mental Health, Intellectual Disability and Psychological Services are employed under a contract issued in accordance with the HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

Notice period

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

Retirement age

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

Retirement benefit costs

The Trust participates in the HSC Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the Department of Health (NI). The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Department Resource Account for the Department of Health (NI). The costs of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. 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 2025-26 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements,

which are assumed 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. The 2024 valuation is underway but not sufficiently progressed to be used in the 2025-26 accounts.

Premature retirement costs

Section 16 of the Agenda for Change Terms and Conditions Handbook sets out the arrangements for early retirement on the grounds of redundancy and in the interest of efficiency of the service. Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook staff made redundant who are members of the 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.

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 19952008 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. As per HSC Pension Regulations (NI) 2015 the member contribution banding is updated in line with the Consumer price Index (CPI) from 1st April. The member contribution structure that applied in the 2025-26 scheme are outlined below:

Pensionable salary ranges	**Contribution rate from 1st April 2025**
Up to £13,259	5.2%
£13,260 to £27,288	6.7%
£27,289 to £33,247	8.5%
£33,248 to £49,913	10.0%
£49,914 to £63,994	10.9%
£63,995 and above	12.7%

Employers' contributions were payable to the HSC Pension Scheme at 23.2% of pensionable pay during the 2025-26 financial year.

Senior Employees' Remuneration (Audited)

Name	2025-26			
	Salary £000	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £'000
Non-Executive Directors				
C Mulgrew [1]	10-15	0	N/A	10-15
S Elborn [2]	0-5	0	N/A	0-5
E Gordon [3]	30-35	100	N/A	30-35
C Hughes [4]	5-10	0	N/A	5-10
C Ross	5-10	0	N/A	5-10
J Conaghan	5-10	0	N/A	5-10
J McVey [5]	0-5	0	N/A	0-5
D Small	5-10	0	N/A	5-10
E Finlay	5-10	0	N/A	5-10
I Bruce [6]	0-5	0	N/A	0-5
Directors				
J Welsh [7]	105-110	0	101,000	210-215
M Edwards [8]	205-210	100	79,000	285-290
C Hagan	275-280	5,200	40,000	320-325
P Cahalan	120-125	100	70,000	190-195
M Kearney	140-145	200	83,000	225-230
B Armstrong	155-160	0	77,000	235-240
T Reid [9]	75-80	700	31,000	105-110
P Sloan [10]	235-240	1,500	140,000	375-380
K Weatherall	130-135	0	42,000	170-175
G Somerville	135-140	400	31,000	165-170
C McMullan	125-130	0	59,000	185-190
F Cotter [11]	65-70	0	66,000	130-135
D Porter	110-115	1,600	24,000	135-140
M Mulholland	120-125	0	86,000	210-215
T Clinton	120-125	0	134,000	250-255
O O'Neill	125-130	0	100,000	225-230
A Campbell	110-115	0	26,000	135-140

Senior Employees' Remuneration (Cont'd)

Name	2024-25			
	Salary £000	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £'000
Non-Executive Directors				
C Mulgrew	40-45	0	N/A	40-45
S Elborn	0	0	N/A	0
E Gordon	5-10	0	N/A	5-10
C Hughes	5-10	0	N/A	5-10
C Ross	5-10	0	N/A	5-10
J Conaghan	5-10	0	N/A	5-10
J McVey	5-10	0	N/A	5-10
D Small	5-10	0	N/A	5-10
E Finlay	0-5	0	N/A	0-5
I Bruce	0	0	N/A	0
Directors				
J Welsh	0	0	0	0
M Edwards	145-150	0	79,000	225-230
C Hagan	110-115	600	68,000	180-185
P Cahalan	110-115	0	22,000	130-135
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 [10]	210-215	0	64,000	270-275
K Weatherall	105-110	0	22,000	125-130
G Somerville	120-125	0	57,000	175-180
C McMullan	110-115	0	38,000	150-155
F Cotter	15-20	0	30,000	45-50
D Porter	40-45	0	8,000	45-50
M Mulholland	75-80	0	104,000	180-185
T Clinton	30-35	0	38,000	70-75
O O'Neill	75-80	0	56,000	130-135
A Campbell	110-115	0	52,000	160-165

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

(1) C Mulgrew left the Trust on 04 July 2025

(2) S Elborn was appointed as Chair of the Trust on 01 March

(3) E Gordon was Interim Chair of the Trust from 05 July 2025 to 28 February 2026

(4) C Hughes ended their term in office in December 2025

(5) J McVey ended their term in office in September 2025

(6) I Bruce was appointed on 01 January 2026

(7) J Welsh was appointed as Chief Executive on 01 October 2025; FYE £215 - £220k

(8) M Edwards returned to substantive post as Director of Finance from 01 October 2025; FYE £155 - £160k

(9) T Reid left the Trust on 31 August 2025; FYE £130 - £135k

(10) P Sloan received arrears for Additional Programmed Activities in year. The 25-26 figures contain only the amounts paid applicable to that financial year and the 24-25 comparative remuneration figures have been restated to reflect amounts applicable to that financial year

(11) F Cotter was Interim Director of Finance until 30 September 2025; FYE £115 - £120k

Senior Employees' Remuneration (Cont'd)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/26 and related lump sum **£'000**	Real increase in pension and related lump sum at pension age **£'000**	CETV at 31/03/26 **£'000**	CETV at 31/03/25 **£'000**	Real increase in CETV as funded by employer **£'000**
J Welsh	65-70 plus lump sum 155-160	5-7.5 plus lump sum 5-7.5	1,561	1,431	130
M Edwards	70-75 plus lump sum 175-180	2.5-5 plus lump sum 5-7.5	1,689	1,571	118
C Hagan	80-85 plus lump sum 135-140	2.5-5 plus lump sum 0-2.5	1,759	1,683	76
P Cahalan	45-50 plus lump sum 120-125	2.5-5 plus lump sum 5-7.5	1,138	1,043	94
M Kearney	65-70 plus lump sum 165-170	2.5-5 plus lump sum 5-7.5	1,572	1,454	118
B Armstrong	60-65 plus lump sum 150-155	2.5-5 plus lump sum 5-7.5	1,496	1,384	113
T Reid	20-25 plus lump sum 0-5	0-2.5 plus lump sum 0-2.5	351	320	31
P Sloan	50-55 plus lump sum 115-120	5-7.5 plus lump sum 12.5-15	996	848	148
K Weatherall	25-30 plus lump sum 0-5	2.5-5	427	379	48
G Somerville	5-10 plus lump sum 0-5	0-2.5	91	55	37
C McMullan	35-40 plus lump sum 90-95	2.5-5 plus lump sum 2.5-5	793	722	71
F Cotter	40-45 plus lump sum 55-60	2.5-5 plus lump sum 5-7.5	840	757	84
D Porter	0-5 plus lump sum 0-5	0-2.5	37	11	26
M Mulholland	40-45 plus lump sum 100-105	2.5-5 plus lump sum 7.5-10	954	845	109
T Clinton	45-50 plus lump sum 115-120	5-7.5 plus lump sum 12.5-15	1,076	1,087	(10)

Pensions of Senior Management	Accrued pension at pension age as at 31/03/26 and related lump sum **£'000**	Real increase in pension and related lump sum at pension age **£'000**	CETV at 31/03/26 **£'000**	CETV at 31/03/25 **£'000**	Real increase in CETV as funded by employer **£'000**
O O'Neill	45-50 plus lump sum 125-130	5-7.5 plus lump sum 12.5-15	1,102	980	122
A Campbell	0-5 plus lump sum 0-5	0-2.5	34	8	26

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 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 Belfast Trust in financial year 2025-26 was £275,000 to £280,000 (2024-25, £265,000 to £270,000). The relationship between the mid-point of this band and remuneration of the Trust's workforce is outlined in the tables below:

2025-26	25th percentile	Median	75th percentile
Total Remuneration (£)	£30,619	£39,334	£51,004
Pay ratio	9.06 :1	7.05 :1	5.44 :1

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

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 £24,465 to £277,500 (2024-25, £23,615 to £267,500), 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 9 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 have increased to £46,699 in 2025-26 (£44,405 in 2024-25)

an increase of 5.2%. The increase is a result of the pay awards implemented in the year being an average baseline pay award increase was 3.6% for staff on Agenda for Change terms and conditions and 4% for those on Medical and Dental contracts, with resident doctors receiving an additional consolidated uplift of £750 on top of the general percentage increase.

The ratio between the highest paid director and other staff remained fairly consistent reporting a slight decrease against all measures, the lower percentile (1%), the median (2%) and upper percentile (1%) compared to those for 2024-25. This is consistent with the pay awards and average increases in remuneration. For 2025-26 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 Belfast Trust are shown in the following table:

	2025-26	2024-25
Trust staff average remuneration % change	5.2%	2.7%
Highest paid director % change	3.7%	12.6%

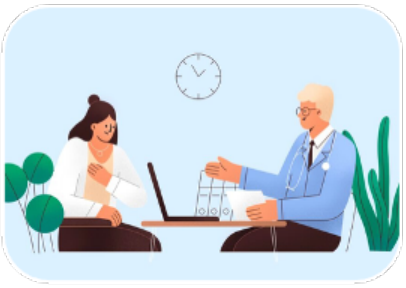
No performance pay or bonuses were payable to the highest paid director in these years.

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:

Staff Wellbeing Toolkit: Conversations, Resources and Support Services

Workplace Support and Adjustments: Enabling Staff to Remain in or Return to Employment



Promoting Staff Wellbeing Through Effective Wellbeing Conversations

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 & Sexual Violence and 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.

We have developed a pilot programme of bWell Champions. These individuals have volunteered to participate in this role in a bid to promote employee health and wellbeing within their respective directorates by supporting colleagues and signposting them to resources. We have a comprehensive development programme for Champions and plan to roll out the initiative on a Trust-wide basis in 26-27.

Staff Experience Survey and Recognition

Staff Experience Survey and Recognition 2025

Belfast Trust ran its annual Staff Experience Survey in May 2025, with 4,728 colleagues taking part—representing 21.3% of the workforce, compared with 25.8% in 2024 While participation decreased, the survey continues to provide an important source of

Belfast Health & Social Care Trust
STAFF EXPERIENCE
Supporting healthy, productive teams

insight into how staff experience their working environment and how the Trust can strengthen its culture.

Overall Engagement and Key Findings

The Trust's Employee Engagement Score increased to 3.80 in the 2025 survey, from a previous score of 3.71 (2024). Improvements were recorded across all engagement domains, and seven of the eight thematic areas showed statistically significant positive change. Notably, indicators of psychological safety continue to strengthen, with improvements across all three core measures: knowing how to raise concerns, feeling safe to speak up within teams, and confidence that the organisation acts on concerns, each showing year on year gains.

Across the forty-three questions asked, forty showed improvement, with twenty-nine demonstrating statistically significant progress. This reflects a consistent upward trend in staff experience across multiple dimensions of work, including involvement, opportunities to contribute, and advocacy for the organisation.

Recognition and Staff Voice

Staff participation in recognition remained strong, with 2,601 colleagues nominated for a recognition certificate in 2025. This continued engagement highlights the value staff place on appreciating and celebrating one another.

New Questions on Sexual Safety

In line with sector-wide commitments to strengthening sexual safety at work, the 2025 survey introduced two new questions on unwanted sexual behaviour. These insights will inform the Trust's wider programme of work to embed a culture of safety, respect, and dignity across all settings.

Building an Even Better Place to Work

These findings underline the importance of staff voice in helping us build an even better place to work. A strong organisational culture is vital, as improvements in staff experience translate directly into better care for patients.

Supporting Internationally Recruited Staff

As part of our continued commitment to staff health and wellbeing and promoting equality, diversity and inclusion we have a range of support for staff including;

- Updating our uniform policy to represent the diverse cultural needs of our workforce
- Co-hosting a living library event as part of Good Relations Week to share the career journeys of our internationally educated staff
- Sharing communications with staff about key cultural events including Black History Month in October

- Being shortlisted and highly commended in the Minority Recognition Awards regarding the international recruitment of mental health nurses
- Showcasing the launch of our International Social Worker recruitment project in partnership with Social Work colleagues
- Our 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.

We continue to work with regional colleagues to promote the develop of our internationally educated staff. 31 Belfast Trust staff have participated in the 2025-26 HSC Leadership Centre's Development Programme for Global Majority Staff. Participants have highly evaluated the programme in terms of its benefits to them and improving their opportunities for personal and career development.

We also continue to work in partnership with NIPEC and participated in the NICON conference on 15 October 2025 to share our success and initiatives in recruitment and supporting our culturally diverse workforce.

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 avoiding fraud and scams, flexible working, types of special leave, 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 the benefits of physical activity, the impact of alcohol on menopause and menopause and anxiety.

Menopause related events continue to be our most popular bWell resources and staff 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.

Supporting Working Carers

The Trust is mindful that caring for someone whilst balancing employment and other family commitments can be challenging and stressful. Several virtual Carers Events were held throughout 2025 with topics that ranged from caring for someone with a cancer diagnosis, caring for someone with Alzheimer's and information was also provided on caring for someone who has had a stroke. Important information was also provided on the Carers Support Service. In recognition of the stress balancing family and work commitment can have on staff, a session on self-care for

carers was held in December.

The following awareness and information sessions were held for staff who are Carers in 2025-26 :

- Carers Support Service Information Service
- Self-care for carers
- Cancer
- Alzheimer's
- Chest, heart and stroke
- Personal care and pampering
- The Consumer Council provided three on-line sessions as follows:
- How employees can protect themselves from scams
- Energy costs
- Consumer rights.

Financial Wellbeing

Financial worries or concerns during the current financial climate can affect our mental and emotional health and wellbeing.

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

- During Talk Money week, an on-line HSC Pension webinar was held on 5 November 2025
- A Divorce and Separation webinar was held on 14 January 2026
- To mark International Women's Day a webinar on Gender Inequalities and Pensions was held on 8 March 2026
- An on-line session was held to learn more about Co-Ownership on 12 February 2026
- A Financial Wellbeing Fair is planned in March 2026 in the Royal Hospital to provide in-person financial support to colleagues who are unable to access our on-line resources.

We continue to enhance our bWell health and wellbeing resources with a range of support materials for staff, covering all aspects of financial wellbeing and improving awareness of available assistance. Through our partnership with the Money and Pension Service, we can share a variety of relevant and up-to-date articles that are easy to read and provide clear information and signposting to key services for both staff and managers.

Guidance on Flexible Working

The Trust is committed to supporting flexible working and balancing that with safe and effective service patient care. 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 continue to deliver in-person sessions to teams aimed at highlighting how flexible working can successfully be enabled within clinical or service user / patient facing roles and showcasing lots of the existing good practice within these services.

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. We continue to utilise and update resources such as the Trust's Disability Policy. HSCNI 'Disability Tool Kit' and Workplace Adjustment Plan in line with best practice.

Schemes such as Access to Work and Workable Scheme enable employment for those with a disability. We continue to hold 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.

Supporting Working Parents

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 for existing members.

Preparing for New Parenthood Information Sessions are open to all staff within the Trust and are delivered twice annually to provide advice and information to Trust employees regarding maternity, adoption and surrogacy provisions. These sessions include the following key information:

- Leave entitlements, work life balance policies, health, benefits of physical activity during and after pregnancy and promoting a healthy lifestyle during pregnancy.

Summer Scheme

The Improving Working Lives team delivered another successful Summer Scheme across four sites from **2 July to the 8 August 2025**. **452** children attended the Schemes from **252 families**. The scheme continues to be rated as excellent value and a great resource for working parents. The 2026 Scheme is again expected to be well received by staff and families.

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:

- Continued working partnership with Regional Employment Equality and Trade Union colleagues to ensure a consistent, best practice approach to promotes equality, diversity and inclusion
- Continue to provide screening support and guidance to managers of all new and updated Trust policies, procedures and management of change initiatives
- Submitted our sixth Article 55 review in February 2026 and continue to implement our Affirmative Action Programme as per outcomes from that review
- 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 and co-develop the Sexual Safety Framework for staff.

Workforce Capacity

Staff Composition by Gender (Audited)

The following table provides an analysis of the gender breakdown as at 31 March 2026.

Gender	Director		Non-Executive Director		Senior Management [1]		Other Staff		Headcount of Employee [2]	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	9	60%	3	43%	55	67%	17,012	76%	17,079	76%
Male	6	40%	4	57%	27	33%	5,429	24%	5,466	24%
Grand Total	**15**		**7**		**82**		**22,441**		**22,545**	

[1] Senior Management: defined as Chairs of Division, Assistant / Co-Directors equivalent

[2] 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, defined as the number of leavers over the average number of staff in the period:

	2025-26	2024-25
Number of Leavers in Period	1,289	1,511
Average Number of Staff (1)	21,072	20,845
Staff Turnover	**6.12%**	**7.25%**

(1) Staff turnover calculation based on headcount of staff on permanent contracts and excludes staff on temporary contracts or bank only workers.

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

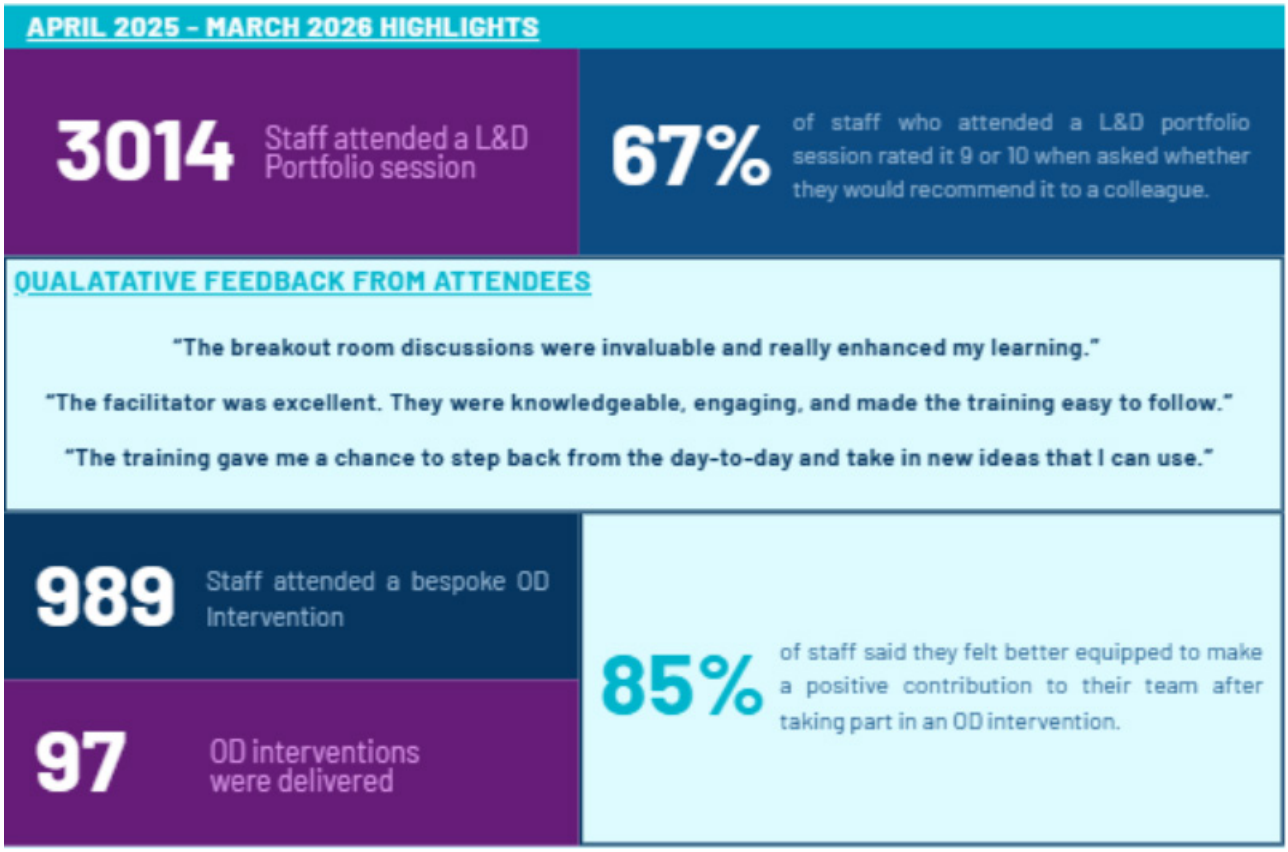
Learning and Development Portfolio

The HR People and Organisational Development (POD) Team continues to deliver a comprehensive Learning and Development (L&D) Portfolio designed to support the development of our diverse workforce and meet the evolving needs of the organisation.

Learning opportunities are delivered through a blended approach, combining in-person learning with digital and self-directed options. This flexible model enables staff to access development

opportunities in ways that suit their roles and working patterns, supporting colleagues in busy clinical environments or shift-based roles.

April 2025 – March 2026 Portfolio Highlights:



In response to staff feedback and changing service demands, there is an increasing focus on developing scalable learning solutions. New e-learning modules and digital resources are being introduced to enable staff to access learning at a time that suits them and revisit materials when needed, supporting continuous development.

Alongside this, a comprehensive review of the existing Learning & Development portfolio is underway to ensure all learning content remains current, relevant and aligned with organisational priorities. This work will help ensure the Trust continues to provide high-quality development opportunities that support staff capability, leadership and service delivery.

Regionally across Health and Social Care, work is progressing through the Equip Programme, which will introduce a new integrated system for HR, Finance and Payroll. As part of the programme a new Learning Management System (LMS) is being developed. This will streamline how staff access learning and development opportunities and provide a more efficient and user-friendly experience. Implementation is anticipated in late 2026, subject to programme timelines being achieved.

Being Belfast Leadership Academy

The Being Belfast Leadership Academy supports the development of confident, compassionate and capable leaders across the Trust. The Academy forms a central component of the Trust's strategy to strengthen leadership capability across all levels of the organisation. It provides a structured framework for leadership development, bringing together programmes, digital learning and coaching to support leaders to lead effectively within a complex health and social care system. Through this approach the Academy aims to support cultural improvement, develop compassionate and inclusive leadership and enable leaders to deliver high quality, sustainable services for the population we serve.

The first programme within the Academy, Foundations of Leadership, supports staff moving into leadership roles by building essential leadership skills and strengthening understanding of the Trust's values and organisational priorities.

The programme is delivered through a flexible, self-directed learning model designed to fit around busy operational environments. Interactive e-learning modules, practical tools and real-life insights from leaders across the organisation, allow staff to access learning at a time that suits them and apply it directly within their teams.

Nursing Assistant Induction / RQF

Nursing Assistants are a vital part of Belfast Trust's healthcare team, providing essential support to the registered nursing workforce in delivering high-quality care. The HROD Vocational Learning Team (VLT) has focused on strengthening the induction experience of Nursing Assistants in 2025.

The Vocational Learning Team has focused on strengthening the induction experience for Nursing Assistants throughout 2025. As part of this work, the team reintroduced a face-to-face induction, creating an engaging and supportive learning environment for these vital members of staff at the start of their careers within the organisation.

In October 2025, a dedicated Nursing Assistant Induction Week was introduced to provide a more structured and comprehensive onboarding experience for new starters. A core element of this week is the Vocational Learning Team–led Nursing Assistant Induction course. Since its introduction, compliance has increased significantly, rising from a baseline average attendance of 15% to 92%. To date, 222 Band 2 and Band 3 Nursing Assistants have successfully completed the induction programme.

The programme also provides protected time for staff to complete essential e-learning required for access to the clinical systems used in their roles, while offering opportunities to meet members of the wider team, helping new starters build connections and feel supported as they begin their roles.

The VLT also continue to deliver the RQF programme for Nursing Assistants in the Trust. In 2025, twenty-two candidates successfully completed the RQF Level 3 programme, with a further eleven candidates commencing in February 2026. The RQF Level 2 programme recommenced in 2026 also. These programmes continue to play a crucial role in developing the skills, confidence, and capability of nursing assistant staff across the organisation.

Improving Statutory Mandatory Training Compliance for New Starts

The introduction of a Single Start Date for new employees has significantly improved statutory and mandatory training compliance for this group of staff. Training is accessed digitally, enabling staff to complete the required modules in advance and at a time that suits them. Prior to the introduction of a Single Start Date, only 9.5% of new employees completed the required Statutory and Mandatory training. Between April 2025 to March 2026, this has increased to 95% of all new employees ensuring staff are job-ready from day one with core statutory and mandatory training completed prior to commencing their role.

In-person Corporate Welcome Event

The in-person Corporate Welcome Event continues to play an important role in introducing new staff to the organisation's values, culture, and ways of working. The event forms part of the Trust's approach to providing a consistent and supportive induction experience for all new employees.

The welcome event includes interactive sessions centred on the core HSC values, supporting new staff to understand not only their role, but also the cultural and behavioural expectations of the organisation. It also provides an opportunity for staff to learn more about Belfast Trust as an employer and the range of support services available to them.

Between April 2025 and March 2026, 13 Corporate Welcome Events were delivered, with 1,665 new staff attending. These events continue to support a consistent, values-led introduction for new staff joining the Trust with 95% of participants agreeing that the structure of the day was engaging.

Respect & Civility

The Trust has continued to progress the development of a Respect and Civility Framework, aimed at strengthening a positive, inclusive workplace culture across the organisation. This work provides a structured approach to promoting respectful behaviours, supporting teams to respond constructively to challenges, and ensuring leaders are equipped to address behaviours

that fall below expected standards. Through a combination of leadership development, facilitated learning, and practical resources for teams, the framework supports leaders and staff to create psychologically safe environments where people feel valued, supported and able to deliver high-quality care. This work forms an important part of the Trust's wider workforce strategy to improve staff experience, wellbeing and organisational culture.

Managing Attendance

The Trust is committed to managing absence in a consistent, effective and compassionate manner, adhering to HSC Values, the Trust Attendance Management Protocol, best practice and employment legislation.

For the period 1 April 2025 to 31 March 2026, the Attendance Management Team has:

- Provided a monthly absence report to Trust Board
- Provided absence reports monthly 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 monthly to the regional group to monitor and benchmark Trust performance across the region
- Held monthly Attendance Improvement Programme Board meetings
- Supported Line Management and staff through 1118 absence review meetings
- Delivered Attendance Management training virtually or in person to a total of 1507 managers
- Held 21 Attendance Case Management Meetings providing the opportunity for Managers, and relevant Human Resource Management Representatives to discuss complex cases and agree next steps
- In complex absence cases the Attendance Team initiated and attended 8 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 47 employees and their Line Management through the medical redeployment process
- Supported 65 employees and their Line Management through the ill-health retirement process
- Supported 103 employees and their Line Management through termination of their employment on grounds of ill-health.

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

Absence Reporting:

For the period from 1 April 2025 to 31 March 2026 sickness absence for the Trust was 9.35% and compares to 9.33% for the previous year 2024-25.

During this period, the predominant reason for absence was mental health related, accounting for 40.73% of all hours lost due to sickness absence. Following this, the next top reasons for sickness absence in this period were:

- Musculoskeletal: 15.45% hours lost
- General Debility: 7.67% hours lost
- Gastrointestinal problems 4.79% hours lost
- Influenza: 4.52% 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 2025-26 (2024-25: £Nil).

Staff Numbers and Related Costs (Audited)

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

Staff costs comprise:	2025-26			2024-25
	Permanently employed staff	Others	Total	Total
	£000s	£000s	£000s	£000s
Wages and salaries	945,044	196,451	1,141,495	1,119,108
Social security costs	125,064	10,745	135,809	107,382
Other pension costs	190,016	11,574	201,590	183,000
Sub-Total	**1,260,124**	**218,770**	**1,478,894**	**1,409,490**
Capitalised staff costs	(929)	0	(929)	(738)
Total staff costs reported in Statement of Comprehensive Expenditure	**1,259,195**	**218,770**	**1,477,965**	**1,408,752**
Less recoveries in respect of outward secondments			(10,342)	(8,435)
Total net costs			1,467,623	**1,400,317**
Total Net costs of which:				
Belfast HSC Trust			1,477,965	1,408,752
Charitable Trust Fund			0	0
Consolidation Adjustments			(1,880)	(2,075)
Total			**1,476,085**	**1,406,677**

Staff Costs exclude £929k charged to capital projects during the year (2024-25 £738k)

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 2025-26 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements, which are assumed 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. The 2024 valuation is underway but not sufficiently progressed to be used in the 2025-26 accounts.

Average number of persons employed (Audited)

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

	2025-26			2024-25
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	1,128	1,044	2,172	2,211
Nursing and midwifery	7,071	843	7,914	7,939
Professions allied to medicine	3,669	138	3,807	3,755
Ancillaries	1,557	229	1,786	1,867
Administrative & clerical	3,357	236	3,593	3,693
Works	245	0	245	245
Social Services	2,463	138	2,601	2,604
Other	0	0	0	0
Total average number of persons employed	**19,490**	**2,628**	**22,118**	**22,314**
Less average staff number relating to capitalised staff costs	(10)	0	(10)	(7)
Less average staff number in respect of outward secondments	(91)	0	(91)	(69)
Total net average number of persons employed	**19,389**	**2,628**	**22,017**	**22,238**
Of which:				
Belfast HSC Trust			22,017	22,238
Charitable Trust Fund			0	0
Consolidation Adjustments			0	0

Staff Benefits

Belfast Health and Social Care Trust has no staff benefits.

Retirements due to ill-health (Audited)

During 2025-26 there were 57 early retirements from the Trust, agreed on the grounds of ill-health (2024-25: 76). The estimated additional pension liabilities of these ill-health retirements will be £81k (2024-25: £170k). These costs are borne by the HSC Pension Scheme.

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

Exit package cost band	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
	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
Total number of exit packages by type	**0**	**0**	**0**	**0**	**0**	**0**
	£000s	£000s	£000s	£000s	£000s	£000s
Total resource cost	**0**	**0**	**0**	**0**	**0**	**0**

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

Trust Management Costs (Audited)

	2025-26 £000s	2024-25 £000s
Trust management costs	74,220	68,442
Income:		
RRL	2,279,886	2,148,123
Income per Note 4	134,139	147,742
Less interest receivable	0	0
Total Income	2,414,025	2,295,865
% of total income	**3.07%**	**2.98%**

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.

Losses and Special Payments (Audited)

Losses statement	2025-26	2024-25
Total number of losses	208	291
Total value of losses (£000)	2,528	1,744

Individual losses over £300,000	2025-26 £'000	2024-25 £'000
Cash Losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments [1]	332	314
Store losses	0	0

[1] A CO2 emission penalty was paid in the year for the Royal Hospitals site relating to the year 2024-25.

Special payments	2025-26	2024-25
Total number of special payments	492	523
Total value of special payments (£000)	25,282	24,179

Individual special payments over £300,000	2054-26 £'000	2024-25 £'000
Compensation payments		
- Clinical Negligence [2]	8,474	8,814
- Public Liability	0	0
- Employers Liability	0	0
- Other	0	984
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	751

[2] 12 Clinical Negligence cases settled in the year at a value exceeding £300k being, £610k, £1,333k, 863k, £371k, £470k, £540k, £547k, £380k, £572k, £448k, £314k, £314k, and £1,288k respectively. A further 2 cases that settled in prior years had PPO payments made in the year that exceeded £300k, being £328k and £410k respectively.

Other Payments (Audited)

Belfast Trust did not make any other payments or gifts during the financial year.

Accountability Report

Fees and Charges (Audited)

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

Remote Contingent Liabilities (Audited)

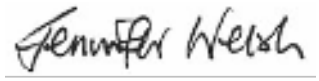
There are no remote contingent liabilities of which the Trust is aware.

Long Term Expenditure

An analysis of long term expenditure trends is reported in the Financial Resources section of the Performance Analysis Report at page 58.

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



19 June 2026

Jennifer Welsh
Chief Executive

Date

BELFAST HEALTH AND SOCIAL CARE TRUST – PUBLIC FUNDS

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

Opinion on financial statements

I certify that I have audited the financial statements of the Belfast Health and Social Care Trust (BHSCT) for the year ended 31 March 2026 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 BHSCT's affairs as at 31 March 2026 and of the group's and BHSCT'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 DoH 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 BHSCT 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 BHSCT's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on BHSCT'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 BHSCT 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 Board 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 Board and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Finance directions issued under the Health and Personal Social Services (Northern Ireland) Order 1972.

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 DoH 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 BHSCT and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Board and Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- 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 of error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing BHSCT'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 BHSCT 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 BHSCT through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and DoH directions issued thereunder;
- making enquires of management and those charged with governance on BHSCT'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 BHSCT'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. This description forms part of my certificate.

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

Report

I have no observations to make on these financial statements.

Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU
26 June 2026

Accountability Report

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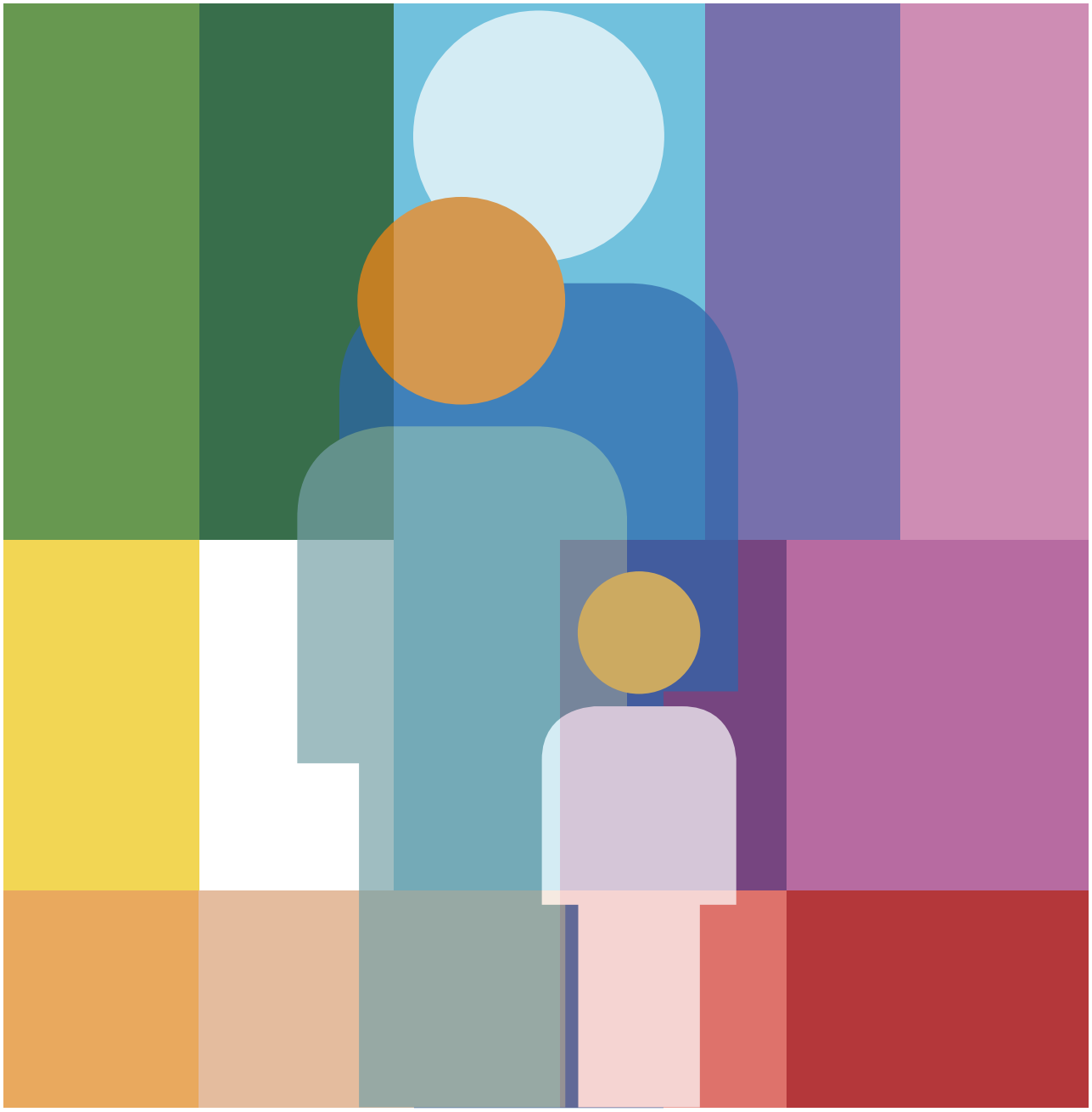
Financial Statements



Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2026

Foreword

These accounts for the year ended 31 March 2026 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health.

Belfast Health And Social Care Trust

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

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.

		2026		2025	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	125,590	123,765	137,248	135,481
Other operating income	4.2	8,549	8,726	10,494	10,661
Total operating income		134,139	132,491	147,742	146,142
Expenditure					
Staff costs	3	(1,477,965)	(1,476,085)	(1,408,752)	(1,406,677)
Purchase of goods and services	3	(764,089)	(763,747)	(717,709)	(717,657)
Depreciation, amortisation and impairment charges	3	(93,312)	(93,312)	(116,664)	(116,664)
Provision expense	3	(49,482)	(49,482)	(225,227)	(225,227)
Other expenditures	3	(171,685)	(175,961)	(168,713)	(172,761)
Total operating expenditure		(2,556,533)	(2,558,587)	(2,637,065)	(2,638,986)
Net operating expenditure		**(2,422,394)**	**(2,426,096)**	**(2,489,323)**	**(2,492,844)**
Finance income	4.2	0	1,229	0	1,181
Finance expense	3	(3,717)	(3,717)	(3,664)	(3,664)
Net expenditure for the year		**(2,426,111)**	**(2,428,584)**	**(2,492,987)**	**(2,495,327)**
Adjustment to net expenditure for non cash items	22.1	146,386	146,386	344,959	344,959
Net expenditure funded from RRL		(2,279,725)	(2,282,198)	(2,148,028)	(2,150,368)
Revenue Resource Limit (RRL)	22.1	2,279,886	2,279,886	2,148,123	2,148,123
Add back charitable trust fund net expenditure		0	2,473	0	2,340
Surplus against RRL		**161**	**161**	**95**	**95**

Other Comprehensive Expenditure		2026		2025	
Items that will not be reclassified to net operating costs:		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Net gain on revaluation of property, plant and equipment	5.1/5.2/7	44,650	44,650	64,325	64,325
Net gain on revaluation of intangibles	6.1/6.2/7	0	0	0	0
Net gain on revaluation of charitable assets		0	4,080	0	600
Items that may be reclassified to net operating costs:					
Net gain on revaluation of investments		0	0	0	0
Total comprehensive expenditure for the year ended 31 March		**(2,381,461)**	**(2,379,854)**	**(2,428,662)**	**(2,430,402)**

The notes on pages 171 to 202 form part of these accounts.

Belfast Health And Social Care Trust

Consolidated Statement of Financial Position as at 31 March 2026

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.

		2026		2025	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	1,583,438	1,583,438	1,552,429	1,552,429
Right of use assets	17.1	78,339	78,339	80,787	80,787
Intangible assets	6.1/6.2	18,342	18,342	27,581	27,581
Financial assets	9	0	67,882	0	65,573
Total Non Current Assets		**1,680,119**	**1,748,001**	**1,660,797**	**1,726,370**
Current Assets					
Assets classified as held for sale	10	344	344	0	0
Inventories	11	25,279	25,279	25,556	25,556
Trade and other receivables	13	73,460	73,222	74,252	74,245
Other current assets	13	919	919	986	986
Cash and cash equivalents	12	8,305	8,874	18,940	19,968
Total Current Assets		108,307	108,638	119,734	120,755
Total Assets		**1,788,426**	**1,856,639**	**1,780,531**	**1,847,125**
Current Liabilities					
Trade and other payables	14	(343,625)	(343,788)	(388,729)	(388,880)
Other liabilities	14	(5,743)	(5,743)	(5,448)	(5,448)
Provisions	15	(85,241)	(85,241)	(73,996)	(73,996)
Total Current Liabilities		(434,609)	(434,772)	(468,173)	(468,324)
Total assets less current liabilities		**1,353,817**	**1,421,867**	**1,312,358**	**1,378,801**
Non Current Liabilities					
Provisions	15	(428,360)	(428,360)	(418,637)	(418,637)
Other payables > 1 year	14	(79,188)	(79,188)	(81,572)	(81,572)
Total Non Current Liabilities		(507,548)	(507,548)	(500,209)	(500,209)
Total assets less total liabilities		**846,269**	**914,319**	**812,149**	**878,592**
Taxpayers' Equity and other reserves					
Revaluation reserve		629,949	629,949	590,448	590,448
SoCNE reserve		216,320	216,320	221,701	221,701
Other reserves - charitable fund		0	68,050	0	66,443
Total equity		**846,269**	**914,319**	**812,149**	**878,592**

The notes on pages 171 to 202 form part of these accounts.

The financial statements on pages 166 to 202 were approved by the Board on 19 June 2026 and were signed on its behalf by;

Signed  (Chief Executive) Date 19 June 2026

Belfast Health And Social Care Trust

Consolidated Statement of Cash Flows for the year ended 31 March 2026

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	2026 £000s	2025 £000s
Cash flows from operating activities			
Net deficit after interest/Net operating cost		(2,428,584)	(2,495,327)
Adjustments for non cash costs		142,104	341,301
(Increase)/decrease in trade and other receivables		1,090	5,829
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase)/decrease in inventories		277	(1,412)
Increase/(decrease) in trade payables		(47,181)	(20,399)
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		14,289	(8,041)
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to leases		1,032	1,284
Movements in payables relating to PFI and other service concession arrangement contracts		1,057	462
Use of provisions	15	(28,514)	(25,473)
Net cash outflow from operating activities		(2,344,430)	(2,201,776)
Cash flows from investing activities			
Purchase of property, plant & equipment	5.1,5.2	(80,556)	(61,698)
Purchase of intangible assets	6.1,6.2	(1,386)	(4,163)
Proceeds of disposal of property, plant & equipment		96	189
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	370
Drawdown from investment fund		3,000	4,000
Share of income reinvested		(1,229)	(1,181)
Net cash outflow from investing activities		(80,075)	(62,483)
Cash flows from financing activities			
Grant in aid		2,415,500	2,260,000
Cap element of payments in respect of leases and on balance sheet (SoFP) PFI (and other service concession) contracts	12.1	(2,089)	(1,746)
Net cash inflow from financing activities		2,413,411	2,258,254
Net increase/(decrease) in cash & cash equivalents in the period		(11,094)	(6,005)
Cash & cash equivalents at the beginning of the period	12	19,968	25,973
Cash & cash equivalents at the end of the period	12	8,874	19,968

The notes on pages 171 to 202 form part of these accounts.

Belfast Health And Social Care Trust

Consolidated Statement of Changes in Taxpayers' Equity for the Year Ended 31 March 2026

This statement shows the movement in the year on the different reserves held by the Belfast Health and Social Care Trust, analysed into 'General Fund Reserves' (i.e. those reserves that reflect a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of the Trust, to the extent that the total is not represented by other reserves and financing items.

	Note	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total Equity £000s
Balance at 1 April 2024		**446,825**	**533,906**	**68,183**	**1,048,914**
Changes in Taxpayers' Equity 2024-25					
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
Movement - other		0	0	0	0
Balance at 31 March 2025		**221,701**	**590,448**	**66,443**	**878,592**
Opening balance adjustment		0	0	0	0
Balance at 1 April 2025		**221,701**	**590,448**	**66,443**	**878,592**
Changes in Taxpayers' Equity 2025-26					
Grant from DoH		2,415,500	0	0	2,415,500
Transfers between reserves		5,149	(5,149)	0	0
Comprehensive expenditure for the year		(2,426,111)	44,650	1,607	(2,379,854)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	81	0	0	81
Balance at 31 March 2026		**216,320**	**629,949**	**68,050**	**914,319**

The notes on pages 171 to 202 form part of these accounts.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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 complied by the Office of National Statistics (ONS), except for assets under construction which are carried at cost, less any impairment loss.

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS.

The last asset revaluation was carried out on 31 January 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.

Material Uncertainty

Whilst the financial burden of the measures taken to combat the COVID-19 pandemic will continue to be felt by global economies for decades to come, the short-term impact of enforced lockdowns on real estate markets has now dissipated. However, there are a number of local, national and global considerations that could negatively impact on NI property values, including ongoing Brexit negotiations, the fallout from the Windsor Framework agreement, ongoing constraints on UK fiscal and monetary policy decisions taken to curb fluctuating levels of inflation caused by the ongoing cost of living crisis which is being more and more influenced by geopolitical instability in eastern Europe and the Middle East, exacerbated by US economic and foreign policy decision-making.

However, as at the valuation date, all sectors of the local property market are functioning well, with transaction volumes and other relevant evidence at levels where an adequate quantum of market evidence exists upon which to base opinions of value. This is true of the market sectors relating to each of the asset classifications identified and valued herein.

Accordingly, and for the avoidance of doubt, valuations are not reported as being subject to 'material valuation uncertainty' as defined by VPS 3 and VPGA 10 of the RICS Valuation – Global Standards

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

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 include 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 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.

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.

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 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 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 2026 are detailed below:

Rate	Time Period	Real rate
Nominal	Short term (0-5 years)	3.64%
	Medium term (5-10 years)	4.22%
	Long term (10-40 years)	5.32%
	Very long term (40+ years)	5.07%
Inflationary	Year 1	2.50%
	Year 2	2.00%
	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) 24-2025

The discount rate to be applied for employee early departure obligations is 2.95% for 2025-26

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 2026. 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 2025-26 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements, which are assumed 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. The 2024 valuation is underway but not sufficiently progressed to be used in the 2025-26 accounts.

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.

There are no new standards that have yet to be adopted or implemented.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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	2026			2025		
Directorate	**Staff Costs £000s**	**Other Expenditure £000s**	**Total Expenditure £000s**	**Staff Costs £000s**	**Other Expenditure £000s**	**Total Expenditure £000s**
Trauma, Orthopaedics, Rehabilitation Services & Outpatients, Imagining & Medical Physics	133,673	53,612	187,285	124,486	50,153	174,639
Child Health, NISTAR, Maternity, Dental, Gynae & Sexual Health	141,941	43,513	185,454	132,508	48,286	180,794
Adult, Community & Older People Services & AHPs	171,918	227,212	399,130	165,729	203,181	368,910
Mental Health & Intellectual Disability	163,384	116,158	279,542	160,695	102,994	263,689
Cancer & Specialist Services	176,896	149,039	325,935	163,424	135,202	298,626
Unscheduled Care	205,420	85,776	291,196	190,213	89,827	280,040
ACCTSS & Surgery	216,079	72,826	288,905	197,422	66,657	264,079
Social Work & Children's Community Services	77,445	50,843	128,288	70,674	51,905	122,579
Patient and Client Support Services	83,366	22,199	105,565	81,143	22,056	103,199
Research & Development	12,947	1,595	14,542	11,382	1,375	12,757
Other Trust Service/Corporate Group	94,896	116,574	211,470	111,076	118,023	229,099
Expenditure for Reportable Segments net of Non Cash Expenditure	**1,477,965**	**939,347**	**2,417,312**	**1,408,752**	**889,659**	**2,298,411**
Non Cash Expenditure			**142,938**			**342,318**
Total Expenditure per Net Expenditure Account			**2,560,250**			**2,640,729**
Income Note 4			**(134,139)**			**(147,742)**
Net Expenditure			**2,426,111**			**2,492,987**
Adjustment to net expenditure per Note 22.1			(146,386)			(344,959)
Net expenditure funded from RRL			2,279,725			2,148,028
Revenue Resource Limit			**2,279,886**			**2,148,123**
Surplus against RRL			**161**			**95**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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.

Trauma, Orthopaedics, Outpatients, Imaging & Medical Physics • Trauma (Fractures) • Orthopaedics • Rehabilitation Services • Imaging (Radiology) • Outpatients • Medical Physics	**Child Health, NISTAR, Maternity, Dental, Gynae & Sexual Health** • Child Health Services • NISTAR • Maternity • Dental • Sexual Health (GUM & Gynae) • Regional Fertility Clinic (RFC)
Adult, Community & Older People Services & AHPs • Adult, Community & Older People Services • AHPs	**Mental Health & Intellectual Disability** • Learning Disability • Mental Health • Psychological Services
Cancer & Specialist Services • Oncology • Haematology • Specialist Medicine (Rheumatology, Dermatology, • Nephrology, Acute Palliative Care) • Labs • Pharmacy	**Social Work & Children's Community Services** • Children's Residential Services, Fostering & Adoption • Children's Gateway and Safeguarding Services • Children's Public Health, Community Nursing & Emergency Social Services • Children With Disability Services
ACCTSS & Surgery *ACCTSS :* • Sterile services • Endoscopy • Adult theatres • Anaesthetics • Critical Care *Surgery :* • ENT • Burns & Plastics • Ophthalmology • Urology • Breast Surgery • General Surgery • Cardiothoracic Surgery • Vascular Surgery • Neuro Surgery	**Unscheduled Care** *Medical Specialities:* • Cardiology & Pulmonary Function • Medical Wards • Endocrinology & Diabetes • Care of the Elderly • Neurology & Stroke • Acute Admin *Emergency & Unscheduled Care :* • MIH Medical & Patent Flow • Emergency Department RVH & MIH • GP Out of Hours and Ambulatory Care **Research & Development** • Commercial Research • Internal research (PHA funded)
Patient and Client Support Services • Environmental Cleanliness • Transport Services • Catering, Portering & Security	**Other Trust Service/Corporate** • Finance, Estates & Capital Development • HR & Organisational Development • Performance, Planning & Informatics • Service and maintenance and energy

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 3 Operating Expenses

	2026		2025	
	Trust	Consolidated	Trust	Consolidated
Operating Expenses are as follows:-	£000s	£000s	£000s	£000s
Staff Costs [1]				
Wage and salaries	1,140,566	1,138,686	1,118,370	1,116,295
Social security costs	135,809	135,809	107,382	107,382
Other pension costs	201,590	201,590	183,000	183,000
Purchase of care from non-HSC bodies	361,744	361,744	324,188	324,188
Personal social services	31,409	31,409	31,055	31,055
Recharges from other HSC organisations	9,173	9,173	6,925	6,925
Supplies and services - Clinical	359,737	359,595	354,384	354,384
Supplies and services - General	19,685	19,485	18,682	18,630
Establishment	11,922	11,922	11,368	11,368
Transport	4,988	4,988	4,832	4,832
Premises	87,403	87,403	89,225	89,225
Bad debts	3,016	3,016	941	941
Rentals under operating leases	191	191	332	332
Interest charges	3,717	3,717	3,664	3,664
PFI and other service concession arrangements service charges	8,354	8,354	8,106	8,106
BSO services	13,750	13,750	13,530	13,530
Training	4,117	4,103	3,552	3,525
Patients travelling expenses	520	520	378	378
Other charitable expenditure	0	4,290	0	4,075
Miscellaneous expenditure	19,621	19,621	18,497	18,497
Non cash items				
Depreciation - Owned	81,766	81,766	84,303	84,303
Depreciation - PFI	2,448	2,448	2,348	2,348
Amortisation	10,644	10,644	10,201	10,201
Impairments	(1,546)	(1,546)	19,812	19,812
(Profit) on disposal of property, plant & equipment (excluding land)	0	0	(153)	(153)
Loss on disposal of property, plant & equipment (including land)	63	63	500	500
Provisions provided for in year	41,345	41,345	217,031	217,031
Cost of borrowing of provisions (unwinding of discount on provisions)	8,137	8,137	8,196	8,196
Auditors remuneration	81	89	80	87
Add back of notional charitable expenditure	0	(8)	0	(7)
Total	**2,560,250**	**2,562,304**	**2,640,729**	**2,642,650**

[1] Further detailed analysis of staff costs is located in the Staff Report on page 153 within the Accountability Report

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 4 Income

4.1 Revenue from Contracts with Customers

	2026 £000s		2025 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	1,349	1,349	485	485
HSC Trusts	1,651	1,651	2,068	2,068
Non-HSC:- Private patients	4,517	4,517	3,384	3,384
Non-HSC:- Other	2,781	2,781	3,484	3,484
Clients contributions	60,709	60,709	55,608	55,608
Seconded staff	10,342	9,361	8,435	7,464
Research and development	7,210	6,366	5,663	4,867
Other revenue from non-patient services	37,031	37,031	58,121	58,121
Total	**125,590**	**123,765**	**137,248**	**135,481**

4.2 Other Operating Income

	2026 £000s		2025 £000s	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	7,587	7,176	9,380	8,993
Charitable and other contributions to expenditure by core trust	128	128	0	0
Donations/Government grant/Lottery funding for non current assets	834	742	979	979
Charitable income received by charitable trust fund	0	680	0	554
Investment income	0	1,229	0	1,181
Profit on disposal of land	0	0	135	135
Total	**8,549**	**9,955**	**10,494**	**11,842**
Total Income	**134,139**	**133,720**	**147,742**	**147,323**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 5.1 Consolidated Property, plant & equipment - 2026

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation	116,768	1,222,566	37,418	81,902	366,995	16,150	118,612	8,905	1,969,316
At 1 April 2025	0	38,285	1,197	0	18,147	1,844	0	1,233	60,706
Indexation	0	7,598	1,749	25,686	19,347	2,367	9,497	23	66,267
Additions	0	108	0	0	710	0	(3)	0	815
Donations/Government grant/Lottery funding	(145)	(1,128)	922	0	(24)	0	(16)	0	(391)
Transfers	0	(30)	0	0	0	0	0	0	(30)
Revaluation	0	(82)	(4)	0	(6)	0	0	0	(92)
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	1,587	75	0	0	0	0	0	1,662
Disposals	0	(2,500)	0	0	(38,388)	(1,141)	(559)	(654)	(43,242)
At 31 March 2026	**116,623**	**1,266,404**	**41,357**	**107,588**	**366,781**	**19,220**	**127,531**	**9,507**	**2,055,011**
Depreciation									
At 1 April 2025	0	19,159	461	0	205,769	8,411	95,043	7,257	336,100
Indexation	0	1,607	48	0	13,045	1,069	0	1,018	16,787
Transfers	0	(16)	9	0	(39)	0	(1)	0	(47)
Revaluation	0	(761)	0	0	0	0	0	0	(761)
Impairment charged to the SoCNE	0	0	0	0	0	24	0	0	24
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	(2,500)	0	0	(38,388)	(983)	(558)	(654)	(43,083)
Provided during the year	0	45,630	1,559	0	26,246	1,917	8,554	308	84,214
At 31 March 2026	**0**	**63,119**	**2,077**	**0**	**206,633**	**10,438**	**103,038**	**7,929**	**393,234**
Carrying Amount									
At 31 March 2026	**116,623**	**1,203,285**	**39,280**	**107,588**	**160,148**	**8,782**	**24,493**	**1,578**	**1,661,777**
At 31 March 2025	**116,768**	**1,203,407**	**36,957**	**81,902**	**161,226**	**7,739**	**23,569**	**1,648**	**1,633,216**
Asset financing									
Owned	116,526	1,202,506	39,280	107,588	74,688	8,782	24,493	1,578	1,575,441
Leased	97	779	0	0	77,463	0	0	0	78,339
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	7,997	0	0	0	7,997
Carrying Amount									
At 31 March 2026	**116,623**	**1,203,285**	**39,280**	**107,588**	**160,148**	**8,782**	**24,493**	**1,578**	**1,661,777**
Of which:									
Trust	116,623	1,203,285	39,280	107,588	160,148	8,782	24,493	1,578	1,661,777
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 £5,142k (2025 £4,998k).

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

	2026 £000s	2025 £000s
Donations	815	882
Government grant	0	0
Lottery funding	0	0

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS. The last asset revaluation was carried out on 31 January 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 (PPI) published by the Office for National Statistics (ONS) to apply indexation to the value of non property assets at year end. In line with previous years, the December 2025 indices have been applied in 2025-26. In March 2025, ONS paused publication to review an issue with the chain-linking methodology affecting historical data from 2008 onwards. ONS recommenced publication of the indices in October 2025, including revised historical series. In accordance with IAS 8 the fair value of assets is an accounting estimate and retrospective restatements are not required for changes in accounting estimates. As such, no adjustments have been made to the prior year comparative figures as a result of the changes to PPI, but the updated indices have been applied in determining the asset values for the current year-end.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 5.2 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
Cost or Valuation									
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 / Government grant / Lottery funding	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 (indexn)	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	**116,768**	**1,222,566**	**37,418**	**81,902**	**366,995**	**16,150**	**118,612**	**8,905**	**1,969,316**
Depreciation									
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)
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	**0**	**19,159**	**461**	**0**	**205,769**	**8,411**	**95,043**	**7,257**	**336,100**
Carrying Amount									
At 31 March 2025	**116,768**	**1,203,407**	**36,957**	**81,902**	**161,226**	**7,739**	**23,569**	**1,648**	**1,633,216**
At 1 April 2024	**111,919**	**1,086,921**	**39,921**	**159,372**	**166,193**	**7,400**	**32,078**	**1,742**	**1,605,546**
Asset financing									
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	0	0	0	0	9,218	0	0	0	9,218
Carrying Amount									
At 31 March 2025	**116,768**	**1,203,407**	**36,957**	**81,902**	**161,226**	**7,739**	**23,569**	**1,648**	**1,633,216**
Asset financing									
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	0	0	0	0	10,323	0	0	0	10,323
Carrying Amount									
At 1 April 2024	**111,919**	**1,086,921**	**39,921**	**159,372**	**166,193**	**7,400**	**32,078**	**1,742**	**1,605,546**
Trust at 31 March 2026	116,623	1,203,285	39,280	107,588	160,148	8,782	24,493	1,578	1,661,777
Charitable trust fund at 31 March 2026	0	0	0	0	0	0	0	0	0
	116,623	1,203,285	39,280	107,588	160,148	8,782	24,493	1,578	1,661,777
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 1 April 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 1 April 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

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 6.1 Consolidated Intangible assets - 2026

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2025	92,331	0	92,331
Indexation	0	0	0
Additions	1,386	0	1,386
Donations / Government grant / Lottery funding	19	0	19
Transfers	41	0	41
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	26	0	26
At 31 March 2026	**93,803**	**0**	**93,803**
Amortisation			
At 1 April 2025	64,750	0	64,750
Indexation	0	0	0
Transfers	41	0	41
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	26	0	26
Provided during the year	10,644	0	10,644
At 31 March 2026	**75,461**	**0**	**75,461**
Carrying Amount			
At 31 March 2026	**18,342**	**0**	**18,342**
At 31 March 2025	**27,581**	**0**	**27,581**
Asset financing			
Owned	18,342	0	18,342
Right-of-use	0	0	0
On B/S (SoFP) PFI	0	0	0
Carrying Amount			
At 31 March 2026	**18,342**	**0**	**18,342**

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:

	2026 £000s	2025 £000s
Donations	19	0
Government grant	0	0
Lottery funding	0	0

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 6.2 Consolidated Intangible assets - 2025

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
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	**92,331**	**0**	**92,331**
Amortisation			
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	**64,750**	**0**	**64,750**
Carrying Amount			
At 31 March 2025	**27,581**	**0**	**27,581**
At 1 April 2024	**33,577**	**0**	**33,577**
Asset financing			
Owned	27,581	0	27,581
Right-of-use	0	0	0
On B/S (SoFP) PFI	0	0	0
Carrying Amount			
At 31 March 2025	**27,581**	**0**	**27,581**
Owned	33,577	0	33,577
Right-of-use	0	0	0
On B/S (SoFP) PFI	0	0	0
Carrying Amount			
At 1 April 2024	**33,577**	**0**	**33,577**
Carrying amount comprises:			
Trust at 31 March 2026	18,342	0	18,342
Charitable trust fund at 31 March 2026	0	0	0
	18,342	0	18,342
Trust at 31 March 2025	27,581	0	27,581
Charitable trust fund at 31 March 2025	0	0	0
	27,581	0	27,581
Trust at 1 April 2024	33,577	0	33,577
Charitable trust fund at 1 April 2024	0	0	0
	33,577	0	33,577

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 7 Impairments

	2026		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(1,546)	0	(1,546)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Total value of impairments for the year	**(1,546)**	**0**	**(1,546)**

	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
Total value of impairments for the year	**37,158**	**0**	**37,158**

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 2026 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.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 9 Investments and loans

Note 9.1 Investments

	2026			2025		
	Charitable Trust Fund £000s	Other investments £000s	Total £000s	Charitable Trust Fund £000s	Other investments £000s	Total £000s
Balance at 1 April	65,573	0	65,573	67,792	0	67,792
Additions	1,229	0	1,229	1,181	0	1,181
Settlements	(3,000)	0	(3,000)	(4,000)	0	(4,000)
Impairments	0	0	0	0	0	0
Revaluations	4,080	0	4,080	600	0	600
Balance at 31 March	67,882	0	67,882	65,573	0	65,573

Analysis of expected timing of discounted flows

	2026			2025		
	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	67,882	0	67,882	65,573	0	65,573
	67,882	0	67,882	65,573	0	65,573

Note 9.2 Loans

The Belfast Health and Social Care Trust did not have any loans payable at either 31 March 2026 or 31 March 2025.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 10 Assets Classified As Held For Sale

	Land		Buildings		Total	
	2026 £000s	2025 £000s	2026 £000s	2025 £000s	2026 £000s	2025 £000s
Opening balance at 1 April	0	0	0	0	0	0
Transfers in	145	120	199	115	344	235
Transfers out	0	0	0	0	0	0
Depreciation	0	0	0	0	0	0
(Disposals)	0	(120)	0	(115)	0	(235)
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
Closing balance at 31 March	**145**	**0**	**199**	**0**	**344**	**0**

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

At 31 March 2026 the following properties were held for resale:

- Cregagh Clinic

Note 11 Inventories

	2026		2025	
Classification	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
X-ray	282	282	306	306
Pharmacy supplies	14,929	14,929	15,918	15,918
Theatre equipment/supplies	6,956	6,956	6,499	6,499
Community care appliances	372	372	192	192
Laboratory materials	1,399	1,399	1,433	1,433
Fuel	503	503	368	368
Building & engineering supplies	838	838	840	840
Total	**25,279**	**25,279**	**25,556**	**25,556**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 12 Cash and Cash Equivalents

	2026		2025	
	Trust	Consolidated	Trust	Consolidated
	£000s	£000s	£000s	£000s
Balance at 1 April	18,940	19,968	25,111	25,973
Net change in cash and cash equivalents	(10,635)	(11,094)	(6,171)	(6,005)
Balance at 31 March	**8,305**	**8,874**	**18,940**	**19,968**

	2026		2025	
	Trust	Consolidated	Trust	Consolidated
The following balances at 31 March were held at	£000s	£000s	£000s	£000s
Commercial banks and cash in hand	8,305	8,874	18,940	19,968
Balance at 31 March	**8,305**	**8,874**	**18,940**	**19,968**

Note 12.1 Reconciliation of Liabilities arising from Financing Activities

2025-26	**2025**	**Cash flows**	**Non-Cash Changes**	**2026**
	£000s	£000s	£000s	£000s
Lease liabilities	75,115	(6,407)	5,375	74,083
PFI liabilities	11,905	(2,766)	1,709	10,848
Total liabilities from financing activities	87,020	(9,173)	7,084	**84,931**

2024-25	**2024**	**Cash flows**	**Non-Cash Changes**	**2025**
	£000s	£000s	£000s	£000s
Lease liabilities	76,399	(6,257)	4,973	75,115
PFI liabilities	12,367	(2,782)	2,320	11,905
Total liabilities from financing activities	88,766	(9,039)	7,293	**87,020**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 13 Trade Receivables, Financial and Other Assets

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Trade receivables	8,976	8,976	9,426	9,426
Deposits and advances	6	6	3	3
VAT receivable	24,789	24,812	24,286	24,299
Other receivables - not relating to fixed assets	38,716	38,455	39,624	39,604
Other receivables - relating to property plant and equipment	973	973	913	913
Other receivables - relating to intangibles	0	0	0	0
Trade and other receivables	73,460	73,222	74,252	74,245
Prepayments and accrued income	919	919	986	986
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other current assets	919	919	986	986
Carbon reduction commitment	0	0	0	0
Intangible current assets	0	0	0	0
Amounts falling due after more than one year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and other receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0
Total Trade and Other Receivables	73,460	73,222	74,252	74,245
Total Other Current Assets	919	919	986	986
Total Intangible Current Assets	0	0	0	0
Total Receivables and Other Current Assets	**74,379**	**74,141**	**75,238**	**75,231**

The balances are net of a provision for bad debts of £12,268k (2025 £10,499k)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 14 Trade Payables and Other Current Liabilities

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts falling due within one year				
Other taxation and social security	50,132	50,132	74,845	74,845
Trade capital payables - property, plant and equipment	48,383	48,383	62,672	62,672
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	155,654	155,654	128,797	128,797
Payroll payables	70,389	70,389	105,445	105,445
Clinical negligence payables	3,157	3,157	1,618	1,618
BSO payables	5,043	5,043	3,355	3,355
Other payables	7,226	7,389	9,013	9,164
Accruals and deferred income	3,641	3,641	2,984	2,984
Trade and other payables	343,625	343,788	388,729	388,880
Current part of lease liabilities	3,770	3,770	3,565	3,565
Current part of capital and interest lease element of PFI contracts and other service concession arrangements	1,973	1,973	1,883	1,883
Other current liabilities	5,743	5,743	5,448	5,448
Total payables falling due within one year	349,368	349,531	394,177	394,328
Amounts falling due after more than one year				
Lease liabilities	70,313	70,313	71,550	71,550
Capital and interest lease element of PFI contracts and other service concession arrangements	8,875	8,875	10,022	10,022
Long term loans	0	0	0	0
Total non current other payables	79,188	79,188	81,572	81,572
Total Trade Payables and Other Current Liabilities	**428,556**	**428,719**	**475,749**	**475,900**

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 15 Provisions for Liabilities and Charges - 2026

	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
Balance at 1 April 2025	185,122	283,687	23,824	492,633
Provided in year	82,403	19,673	11,671	113,747
(Provisions not required written back)	(18,336)	(48,917)	(5,149)	(72,402)
(Provisions utilised in the year)	(23,113)	0	(5,401)	(28,514)
Cost of borrowing (unwinding of discount)	3,779	4,082	276	8,137
At 31 March 2026	**229,855**	**258,525**	**25,221**	**513,601**

Comprehensive Net Expenditure Account charges	2026 £000s	2025 £000s
Arising during the year	113,747	250,136
Reversed unused	(72,402)	(33,105)
Cost of borrowing (unwinding of discount)	8,137	8,196
Total charge within Operating expenses	**49,482**	**225,227**

Analysis of expected timing of discounted flows	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
Not later than one year	65,459	0	19,782	85,241
Later than one year and not later than five years	114,544	258,525	2,267	375,336
Later than five years	49,852	0	3,172	53,024
At 31 March 2026	**229,855**	**258,525**	**25,221**	**513,601**

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.

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 raised a legal challenge to their pay arrangements. The DoH introduced a Senior Executive Pay Structure Reform during 2024-25 which impacted all senior executives in post as at 1 April 2023. A provision remains for non-current Senior Executives due to the ongoing legal challenge.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 15 Provisions for Liabilities and Charges - 2026 (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 judgment 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 judgment 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 in respect of holiday pay. Under Agenda for Change, the contractual provisions for Sick Pay mirror those for Holiday Pay i.e. payment includes what would have been paid had the employee been in work.

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 2026 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 for 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 Employer costs rates have been factored in, and compound interest applied. A settlement year of 2028-29 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:
i) The reliability of the data used;
ii) 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;
- any potential requirement to include additional numbers of employees within any settlement;

iii) The uptake rate for current or past employees;
iv) The extent of attrition in the workforce
v) Delays in the time it will take to administer the payments, once agreed; and
vi) The extent to which interest will apply.

A sensitivity analysis has been undertaken to determine how sensitive the total provision is to changes in a number of the assumptions. This analysis will support management in making informed decision in respect of any final settlement.

The calculation of the holiday pay provision is sensitive to the rates applied in respect of Working Time Directive, Employers National Insurance and compound interest, as well as the potential uptake in claimants. The table below shows the potential impact of varying applicable rates:

Analysis	Impact £'m	As %
WTD rate – increase 1%	18.3	7%
WTD rate – decrease 1%	(18.3)	(7%)
NIC rate – increase 1%	2.3	1%
NIC rate – decrease 1%	(2.3)	(1%)
Compound Interest rate – increase 1%	43.4	17%
Compound Interest rate – decrease 1%	(36.3)	(15%)
Uptake based on minimum 6 Claims per annum	(50.5)	(19%)
Uptake based on minimum 4 Claims per annum	(26.6)	(10%)

The sensitivity analysis in respect of likely uptake rate has been applied based on the frequency of staff claims in prior years; applying a threshold of 6 claims per year to reflect a regular pattern of occurrence, and 4 claims per year reflecting a lower frequency of occurrence.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 15.1 Provisions for Liabilities and Charges - 2025

	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
Balance at 1 April 2024	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
At 31 March 2025	**185,122**	**283,687**	**23,824**	**492,633**

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
At 31 March 2025	**185,122**	**283,687**	**23,824**	**492,633**

Note 16 Capital and Other Commitments

16.1 Capital commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements :

	2026 £000s	2025 £000s
Property, plant & equipment	50,454	38,496
Intangible assets	0	0
	50,454	38,496

16.2 Other financial commitments

The Belfast Health and Social Care Trust has not entered into any non cancellable contracts (which are not leases, PFI or other service concession arrangement contracts) in the current or previous financial year.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 17 Leases

17.1 Quantitative disclosures around right of use assets

Cost or valuation	Land £000	Buildings £000	Plant & machinery £000	Total £000
At 1 April 2025	97	1,562	87,255	88,914
Additions	0	535	2,159	2,694
Derecognition	0	0	0	0
Remeasurement	0	0	0	0
At 31 March 2026	97	2,097	89,414	91,608
Depreciation expense				0
At 1 April 2025	0	1,044	7,083	8,127
Recognition	0	0	0	0
Charged in year	0	274	4,868	5,142
Derecognition	0	0	0	0
At 31 March 2026	0	1,318	11,951	13,269
Carrying amount at 31 March 2026	97	779	77,463	78,339
Interest charged on IFRS 16 leases	0	22	2,663	2,685

17.2 Quantitative disclosures around lease liabilities

Buildings	2026 £000s	2025 £000s
Not later than 1 year	260	216
Later than 1 year and not later than 5 years	554	283
Later than 5 years	0	0
Total	814	499
less interest element	(64)	(19)
Present value of obligations	**750**	**480**
Equipment		
Not later than 1 year	6,081	5,925
Later than 1 year and not later than 5 years	24,087	29,151
Later than 5 years	67,478	65,556
Total	97,646	100,632
less interest element	(24,313)	(25,997)
Present value of obligations	**73,333**	**74,635**
Total Present Value of obligations	**74,083**	**75,115**
Current Portion	3,770	3,565
Non-current Portion	70,313	71,550
	74,083	**75,115**

17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2026 £000s	2025 £000s
Other lease payments not included in lease liabilities	110	204
Sub-leasing income	0	0
Expense related to short term leases	81	128
Expense related to low value leases	0	0
	191	**332**

17.4 Quantitative disclosures around cash outflow for leases

	2026 £000s	2025 £000s
Total cash outflow for leases	6,598	6,589

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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 2025-26.

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 £8,354k (2025: £8,106k). 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:

Capital elements due in future periods	**2026 £000s**	**2025 £000s**
Due within one year	2,882	2,909
Due later than one year and not later than five years	11,006	10,380
Due later than five years	0	2,682
Total	13,888	15,971
Less interest element	(2,834)	(3,817)
Present value	**11,054**	**12,154**

Service elements due in future periods	**2026 £000s**	**2025 £000s**
Due within one year	2,264	2,187
Due later than one year and not later than five years	10,090	10,511
Due later than five years	0	2,670
Total service elements due in future periods	**12,354**	**15,368**

The on balance sheet PFI schemes included above are as follows:

- Cancer Centre (25 year contract ending December 2030)

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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.

	2026 £000s	2025 £000s
Clinical negligence	2,071	2,353
Public liability	110	114
Employers' liability	501	479
Other Litigation	218	138
Total	**2,900**	**3,084**

Holiday Pay Liability
The Trust has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay and for breach of contract in relation to sick 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 judgment and will have to be agreed as part of any negotiated settlement with Trade Unions.

Employment Tribunals
HSC Trusts may have open Tribunal Cases where a liability has not yet been established and cannot be quantified.

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 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 2026. 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.

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.

The Belfast Health and Social Care Trust did not have any financial instruments at either 31 March 2026 or 31 March 2025.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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 arm's 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 2025-26. Set out below are details of the amount paid to these organisations during 2025-26. In none of these cases listed did the Non-Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
2025-26					
Queens University Belfast	Joint appointments, premises, research	10,149	3,812	842	452
Ulster University	Research and Education	276	275	55	9
Northern Regional College	Education and Training	4	0	5	0
Relate NI	Mediation and Counselling	22	0	0	0
HSC Leadership Centre	Education and Training	0	0	0	0
Family Mediation NI	Mediation and Counselling	48	0	15	0
Equality Commission for NI	Statutory equality duties	0	0	0	0
Ulster Supported Employment Ltd	Disability employment support	7	0	2	0
University of Manchester	Research and Education	108	29	56	5
GSK	Pharmaceutical	0	135	0	0
Astra Zeneca	Pharmaceutical	0	308	0	0
Novartis	Pharmaceutical	6,810	71	335	24
RQIA	Statutory Regulator	16	21	0	0
Trinity College Dublin	Education and Training	7	0	0	0
2024-25					
Queens University Belfast	Joint appointments, premises, research	8,828	1,777	799	231
Ulster University	Research and Education	231	142	17	48
Northern Regional College	Education and Training	10	0	5	0
Relate NI	Mediation and Counselling	0	0	0	0
HSC Leadership Centre	Education and Training	0	(1)	0	0
Family Mediation NI	Mediation and Counselling	2	0	0	0
Equality Commission for NI	Statutory equality duties	3	0	0	0
Ulster Supported Employment Ltd	Disability employment support	6	0	2	0
University of Manchester	Research and Education	116	3	0	0
GSK	Pharmaceutical	0	125	0	0
Astra Zeneca	Pharmaceutical	0	380	0	0
Novartis	Pharmaceutical	4,958	49	95	3
RQIA	Statutory Regulator	17	20	1	0
Trinity College Dublin	Education and Training	0	0	0	0

For new interests declared in the current financial year, prior year activity has been disclosed for comparative purposes

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

Note 20 Related Party Transactions (Cont'd)

Interests in the above organisations were declared by the following Board members:-

- Professor Stuart Elborn (Chair) is Deputy chair of RQIA, and an External Examiner for Trinity College Dublin
- 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 of Relate 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
- Mr John Conaghan (Non-Executive Director) is Interim Executive Director of Medication NI
- Professor Catherine Ross (Non-Executive Director) is a member of the Council at Ulster University, and an Associate Consultant at the HSC Leadership Centre
- Professor Ian Bruce (Non-Executive Director) is a Professor at Queens University Belfast and at University of Manchester, and provides Consultancy at GSK, Astra Zeneca and Novartis

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 £806,861 Cash at bank and in hand and £9,198,257 short term investments at 31 March 2026 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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:

Revenue Resource Limit (RRL)	**2026**	**2025**
RRL Allocated From:	**£000s**	**£000s**
DoH (SPPG)	2,235,371	2,107,410
PHA	19,515	17,372
Other - SUMDE & NIMDTA	25,000	23,341
Total	**2,279,886**	**2,148,123**
Less RRL Issued To:		
Organisation (Specify)		
RRL Issued	0	0
RRL to be Accounted For	**2,279,886**	**2,148,123**
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	2,426,111	2,492,987
Adjustments		
Research and Development under ESA10	(6,077)	(5,658)
Depreciation/Amortisation	(92,410)	(94,504)
Impairments	1,546	(19,812)
Notional Charges	(81)	(80)
Movements in Provisions	(49,482)	(225,227)
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	834	979
PFI and other service concession arrangements/IFRIC	(716)	(657)
Total adjustments	**(146,386)**	**(344,959)**
Net Expenditure Funded from RRL	2,279,725	2,148,028
Surplus/(Deficit) against RRL	**161**	**95**
Break Even cumulative position (opening)	2,017	1,922
Break Even cumulative position (closing)	2,178	2,017

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

	2026	**2025**
	%	%
Break Even in year position as % of RRL	0.01%	0.00%
Break Even cumulative position as % of RRL	0.10%	0.09%

Belfast Health And Social Care Trust

Notes to the Accounts for the year ended 31 March 2026

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.

	2026 £000s	2025 £000s
CRL Allocated From:		
DoH - Investment Directorate	72,946	77,603
PHA	0	0
Total CRL received	**72,946**	**77,603**
Less CRL Issued To:		
Organisation (please specify)	0	0
Total CRL Issued	**0**	**0**
Net CRL position	**72,946**	**77,603**
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	68,487	74,784
Adjustments to remove items not funded via CRL		
Charitable trust fund capital expenditure	(834)	(882)
PFI and other service concession arrangements	(633)	(1,186)
Net Book Value of disposals	(159)	(772)
Adjustments to add items not capitalised in accounts (i.e. expensed through SoCNE) but funded via CRL		
Adjustment for R&D under ESA10	6,077	5,658
Capital grants for R&D	0	0
Capital grants for GP scheme	0	0
Net Capital Expenditure Funded from CRL	72,938	77,602
Surplus/(Deficit) against CRL	**8**	**1**

Note 23 Post Balance Sheet Events

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

Date Authorised For Issue

The Accounting Officer authorised these financial statements for issue on 26 June 2026.

Account of monies held on behalf of Patients/Residents for the year ended 31 March 2026

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 (BHSCT) account of monies held on behalf of patients and residents for the year ended 31 March 2026 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 BHSCT for the year ended 31 March 2026 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 (DoH) 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 BHSCT 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 BHSCT'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 BHSCT's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; 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, BHSCT 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 BHSCT'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 BHSCT 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.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to BHSCT 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 BHSCT'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 BHSCT'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. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions recorded in the account conform to the authorities which govern them.

Report

I have no observations to make on this account.

Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU
26 June 2026

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2026

Statement of Trust's Responsibilities in relation to Patients/Residents Monies

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, the Trust is required to prepare and submit accounts in such form as the Department may direct.

The Trust is also required to maintain proper and distinct accounting records and is responsible for safeguarding the monies held on behalf of patients/residents and for taking reasonable steps to prevent and detect fraud and other irregularities.

Belfast Health And Social Care Trust

Accounts for the year ended 31 March 2026

Account Of Monies Held On Behalf Of Patients/Residents

Previous Year	RECEIPTS		
£	**Balance at 1 April 2025**	**£**	**£**
6,298,962	1. Investments (at cost)	8,775,393	
2,463,540	2. Cash at Bank	556,302	
27,722	3. Cash in Hand	17,337	9,349,032
5,149,877	Amounts Received in the Year		5,556,283
303,948	Interest Received		296,178
14,244,049	**TOTAL**		**15,201,493**
	PAYMENTS		
4,895,017	Amounts Paid to or on behalf of Patients/Residents		5,196,375
	Balance at 31 March 2026		
8,775,393	1. Investments (at cost)	9,198,257	
556,302	2. Cash at Bank	787,278	
17,337	3. Cash in Hand	19,583	10,005,118
14,244,049	**TOTAL**		**15,201,493**

Schedule of investments held at 31 March 2026

Cost Price £	Investment	Nominal Value £	Cost Price £
8,775,393	Bank of Ireland		9,198,257

I certify that the above account has been compiled from and is in accordance with the accounts and financial records maintained by the Trust.

Maureen Edwards
Director of Finance

Date 19 June 2026

I certify that the above account has been submitted to and duly approved by the Board

Jennifer Welsh
Chief Executive

Date 19 June 2026