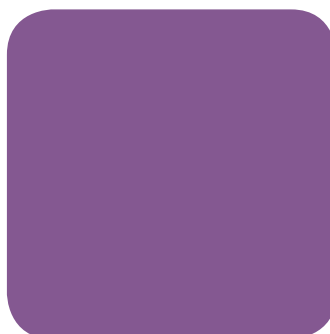
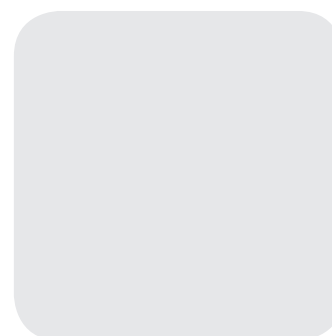
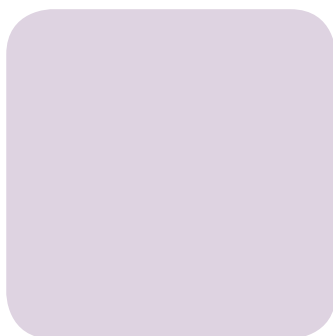


annual report and accounts



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

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

Contents

Chairman's Foreword	5
Chief Executive's Report	7
Directors' Report	10
Management Commentary	14
Performance Report	14
Annual Quality Report Summary	18
Safety and Excellence	19
Infection Prevention and Control – delivering on government targets	20
Kidney transplants	21
Specialist nursing within dermatology	22
Northern Ireland's Regional Mohs' Service decreases waiting times for patients	23
Leadership and Innovation Academy	24
60 Year Medal for living with Type 1 Diabetes	25
Continuous Improvement	27
Infusional Services – advances in technology	28
Belfast Trust appointment reminder service	29
New surgical assessment unit is a success	30
Self care haemodialysis	31
Northern Ireland Regional Nephrology and Transplant Service (UST)	32
Emergency Departments	32
Partnerships	35
Cancer Co-ordinated Community Care Programme	36
Hemsworth Court – supported housing for people with dementia	37
Keeping Children Safe	38
Partnerships in Mental Health Services	39
Shannon Clinic	40
People	43
Good Relations Strategy	44
Employer for Childcare Best Practice Employer	44
Work Life Balance Flexible Working Policies	45
Regional HSC Staff Survey	45
Health and well being	46
Employment Equality and Diversity Plan	46
Resources	49
Financial Resources	50
Sustainability Report	58
Remuneration Report	59
Annual Accounts	65
Foreword	66

Contents

Statement of Accounting Officers' Responsibilities	64
Certificates of Director of Finance, Chairman and Chief Executive	67
Governance Statement	68
The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly	87
Statement of Comprehensive Net Expenditure	89
Statement of Financial Position	90
Statement of Changes in Taxpayers' Equity	91
Statement of Cashflows	92
Notes to the Accounts	93
 Accounts of Monies Held on Behalf of Patients & Residents	 133
Statement of Accounting Officer Responsibilities in Relation to Patients/Residents Monies	134
Account of Monies Held on Behalf of Patients & Residents	135
The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly	136
Charitable Trust Fund Accounts	138
Statement of Accounting Officer Responsibilities	139
Certificates of Director of Finance, Chairman and Chief Executive	140
Governance Statement	141
Certificate and Report of the Comptroller and Auditor General	148
Statement of Financial Activities	150
Balance Sheet	151
Notes to the Accounts	152
Charitable Trust Fund Trustee Report	162

This document is available in alternative formats on request

Chairman's foreword

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

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

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

In March 2014 I took part in a Recognition Event for members of staff who have achieved academic success during the

year. Ranging from people completing courses in aspects of health and safety to others qualifying as management coaches to support colleagues at work. All these are people determined to drive up the standard of care we deliver.



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

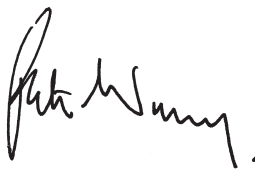
Keeping Children Safe is a project in Belfast Trust delivering free safeguarding children training to the community and voluntary sector throughout Belfast and Castlereagh. There are 31 trainers including some of our social workers, who have delivered around 100 training programmes in the last year to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

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

Chairman's foreword

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

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



Peter McNaney
Chairman

Chief Executive's report

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

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

With regard to financial performance, 2013/14 was an extremely challenging year with the Trust expected to generate cash release savings of some £26m. It became clear early in the financial year that the Trust would likely post a deficit significantly worse than that originally envisaged as a result of a slip in savings and new demand. As a result a new deficit target of £6.7m was set. Remaining within this new target, in itself, was a huge challenge and required the Trust to generate and implement significant contingency savings plans. I am pleased to report that the Trust was able to remain within the new target and was subsequently allocated funding from December monitoring round to cover the deficit which means that the Trust achieved financial break even in 2013/14. However the 2014/15 year will, I believe, bring our highest financial challenge ever and we need to rise to this challenge. This year we have achieved our targets in both MRSA and C-Diff – the only Trust in Northern Ireland to achieve the MRSA target, which is another performance indicator. We are on a journey of continual improvement, and this year, due to relentless

focus by our staff, we have remained 100 days MRSA free across our hospitals - no small achievement.

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

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

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



Chief Executive's report

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

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

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

As part of our commitment to improve the care for cancer patients, Belfast Trust is the

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

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

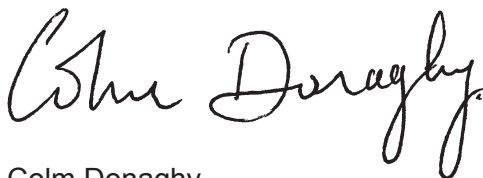
As one of the largest Trusts in the United Kingdom and with an estate covering many hundreds of square metres, ranging from modern state of the art to Victorian buildings,

Chief Executive's report

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

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

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



Colm Donaghy
Chief Executive

Director's report

Introduction

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

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

In our hospitals in 2013/14 we delivered 6,377 babies. In the community we are corporate parents to 669 children in care, the majority in foster care. We are also responsible for 424 children on the child protection register. There were 8,399 care packages in place as of 31 March 2014 within older people services. 729 through residential care, 1,844 through nursing home care and 5,826 through domiciliary care packages.

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

Board of Directors

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

Non-Executive Directors

Mr Peter McNaney – Chairman (wef 3.3.14)

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

Miss Joy Allen – (Resigned wef 28.2.14)

Mr Les Drew

Mr Tom Hartley

Mr Charlie Jenkins

Dr Val McGarrell

Mr James O'Kane

ii Executive Directors

Mr Colm Donaghy, Chief Executive

Miss Brenda Creaney, Director of Nursing and User Experience

Mr Martin Dillon, Director of Finance and Estate Services

Mr Cecil Worthington, Director Children's Community Services

Dr Tony Stevens, Medical Director

Director's report

iii Directors

Mrs Marie Mallon, Deputy Chief Executive/
Director Human Resources

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

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

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

Mrs Jennifer Welsh, Director Surgery and
Specialist Services

Mr Shane Devlin, Director Planning,
Performance and Informatics

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

A declaration of Board Members interests has been completed and is available on request from the Chief Executive's office, Belfast Health and Social Care Trust headquarters, A Floor, Belfast city Hospital, 51 Lisburn Road, Belfast BT9 7AB. The executive and senior management of the Trust, along with the Director of Finance of the Trust have the responsibility for the preparation of the accounts and Annual Report. They have provided the auditors with the relevant information and documents required for the completion of the audit. The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office.

The Chief Executive has confirmed there is no

relevant audit information of which the Trust's auditors are unaware. A full governance statement is available from the Chief Executive's office.

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

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

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

Managing attendance

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

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

Director's report

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

Best practice attendance management has been promoted including:

- Updated attendance management protocol to reflect best practice and employment equality legislation regarding Disability Discrimination Act, ill health redeployment and a new two tiered approach for termination of employment on ill health grounds
- Updated drug & alcohol policy to reflect best practice and support employees to rehabilitate and continue in work
- Delivery of monthly mandatory training for managers in attendance management protocol
- Development of new holistic attendance management training pilot for managers in partnership with Trade Union, Occupational Health and Learning & Development
- Ad-hoc, on-site, tailored training for managers and their teams regarding absence
- Case management and case conference meetings incorporating Occupational

Health and management

- Detailed statistical reports to senior managers using the new HRPTS system by cost centre with analysis of absence
- Development of HRPTS user guide for Managers recording sickness absence
- Delivery of training for managers using HRPTS to record sickness absence.

Complaints management

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

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

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

Information Governance

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

Director's report

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

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

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

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

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

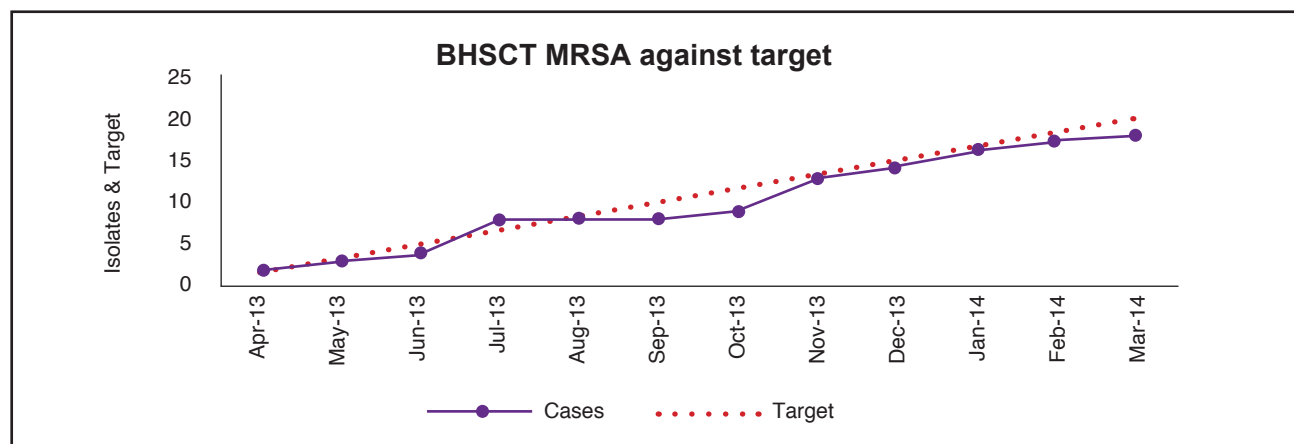
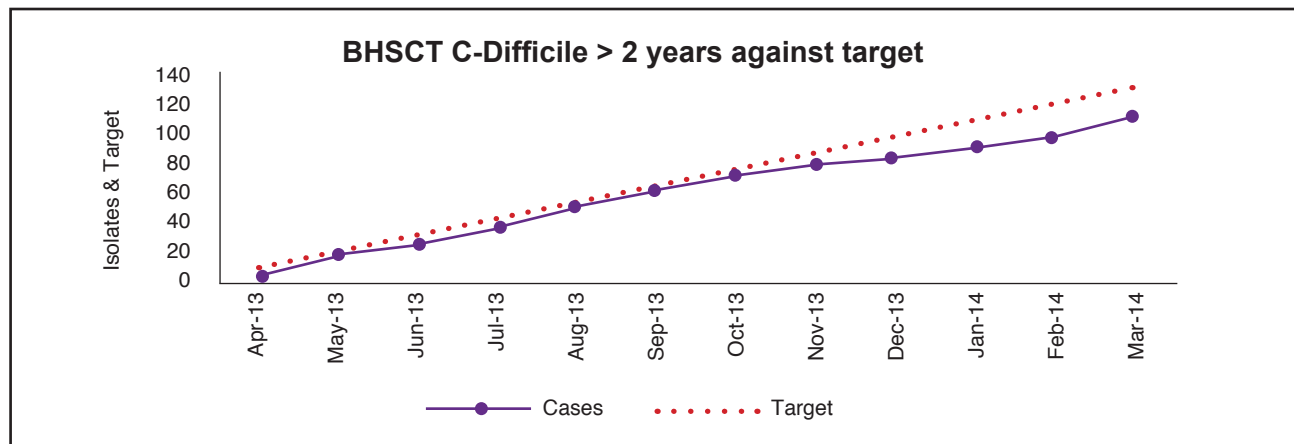
Information Governance incidents continue to be monitored and reported as appropriate to the Information Commissioner.

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

Performance report

Performance: Health Care Acquired Infections

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



Performance report

Performance: Inpatient and Day cases

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

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

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

Performance: Outpatients

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

were waiting for longer than 15 weeks by year end.

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

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

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

Performance: Fractures

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

Performance report

Performance: Emergency Department

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

Performance: Renal Services

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

Performance: Cancer

During the year the Trust aimed to ensure that 95% of patients with a suspected cancer

began their treatment within 62 days.

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

Performance: Children in Care

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

Performance: Mental Health Services

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

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

Performance report

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

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

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

Performance: Community Care

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

Annual quality report summary

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

- **Effective Health & Social Care**

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

- **Delivering Best Practice**

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

- **Protecting people from avoidable harm**

This reviews our performance in managing and learning from incidents which relate to the safety and quality of care we provide

- **Ensuring people have a positive experience of service**

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

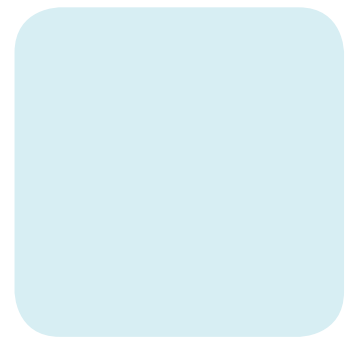
- **Staff health & Well-Being**

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

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



Safety & excellence



Safety and excellence

Infection Prevention and Control – delivering on government targets



Our Infection Prevention and Control Team (IPC) provides a high level of excellence in the services it delivers through the efforts of a small

dedicated, skilled and engaged team. This is a multidisciplinary group including nurses, doctors, data analyst, pharmacist and clerical staff whose roles cover strategic and operational service delivery across primary and secondary care boundaries. They look for any harmful microorganisms by scrutinising laboratory reports and carry out on-going surveillance to prevent health care associated infections.

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

and so far in the current year (2013/14) we are in line to outperform the Department of Health reduction targets.

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



Safety and excellence

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

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

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

Kidney transplants

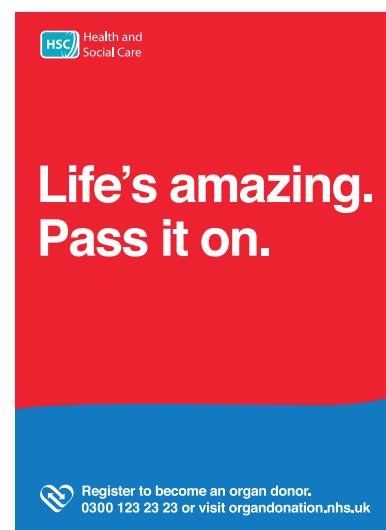
During 2013 a record number of patients from Northern Ireland underwent kidney transplants. In total 102 patients received kidney transplants of which 94 transplants

were carried out in Belfast. This is more than double the previous annual average of 43 transplants between 1998 and 2008.

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

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

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



Safety and excellence

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

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

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

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

Specialist nursing within dermatology



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

Safety and excellence

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

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

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

The steady rise in patients has allowed the opportunity to become actively involved in a UK research project BADBIR (British Association of Dermatologists Biologic Interventions Register). This is a study of patients with psoriasis who are undergoing systemic treatment. Patients are either on conventional systemic medication or the newer biologic therapies. The study will look at the efficacy and in particular safety of the long term use of these biologic agents. Belfast Trust has been recognised as the top recruiter to the study of 2013 for the UK and Ireland, and the appointment of a research nurse in 2012 to co-ordinate and manage BADBIR has

led to Belfast Trust currently being the eighth highest recruiter to the study overall. In 2011 the Trust ranked 54th and in 2012 ranked 14th. A dedicated nurse allows for optimum recruitment and timely follow up of patients involved.

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

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

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

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

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

Safety and excellence

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

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

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

led to a significant reduction in waiting times.

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

Leadership and Innovation Academy

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

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

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

The academy's objectives are:

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



Safety and excellence

transformational change

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

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

60 year medal for living with type one diabetes

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

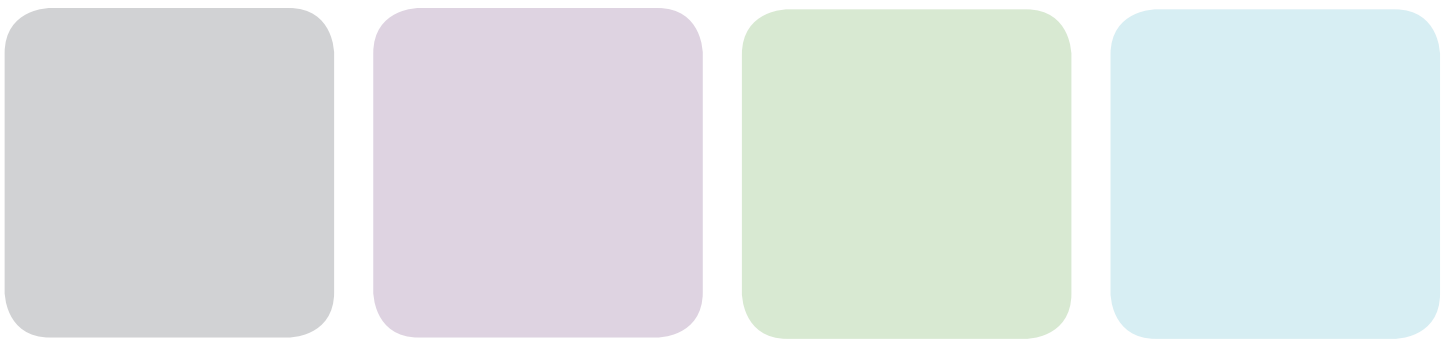
Gerard has made use of the many improvements in diabetes care over the years to include portable point of care glucometers, urine ketone test strips, single use insulin syringes, disposable insulin pens, analogue insulin's.



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

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

Continuous improvement



Continuous improvement

Infusional services – advances in technology

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



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

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

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



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

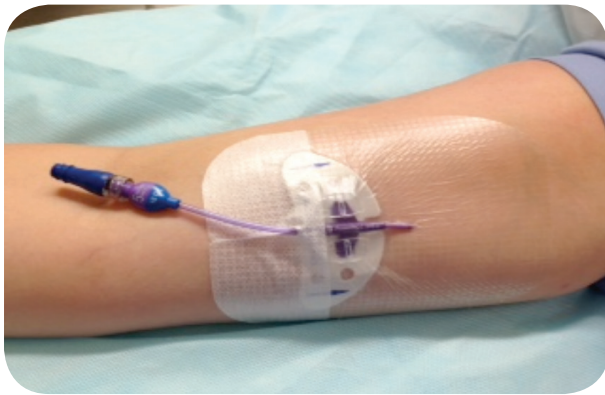
PICC insertion has evolved to ultrasound guided placement as endorsed by the National Institute of Clinical Excellence technology appraisal guidance. This development increased the rate of first time insertion, contributing to a less traumatic patient experience, reduced patient waiting times and improved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

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

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

Continuous improvement

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



Single Lumen Power PICC insitu

There are a number of benefits to the system:

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

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

Belfast Trust appointment reminder service information update

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

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

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

Continuous improvement

New surgical assessment unit is a success



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

In parallel the Royal College of Surgeons published several national reports recommending an elective versus emergency split improves patient outcomes. The rationale was dedicated beds, theatres and staff for either elective or emergency surgery reduces cancellations and delays to theatre, achieves more predictable levels of work, and provides enhanced supervised training opportunities

for junior doctors. After two years of extensive consultation, planning and operational problem solving the change took place from June 2013; Oesophagogastric cancer surgery and all elective colorectal surgery was centralised on the BCH site, there was a cessation of the BCH-RVH 'alternate take-in' system, the entry point for all BCH-RVH-Mater non-elective patients is now the RVH and a new round-the-clock urgent assessment unit for surgical patients was opened at the RVH (a first for Northern Ireland).

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

Measuring success

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

Continuous improvement

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

Self care haemodialysis

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

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

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

Self Care HD that Knockbreda offers. More frequent Self-care HD offers patients improved clinical outcomes that include:

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

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

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

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

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

Continuous improvement

unit without nursing supervision.

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

Northern Ireland Regional Nephrology and Transplant Service (UST)

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

Self-Assessment and remedial action

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

- Donor characterisation and organ

characterisation

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

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

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

Emergency Departments

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

The EDs in both hospitals are open 24 hours a

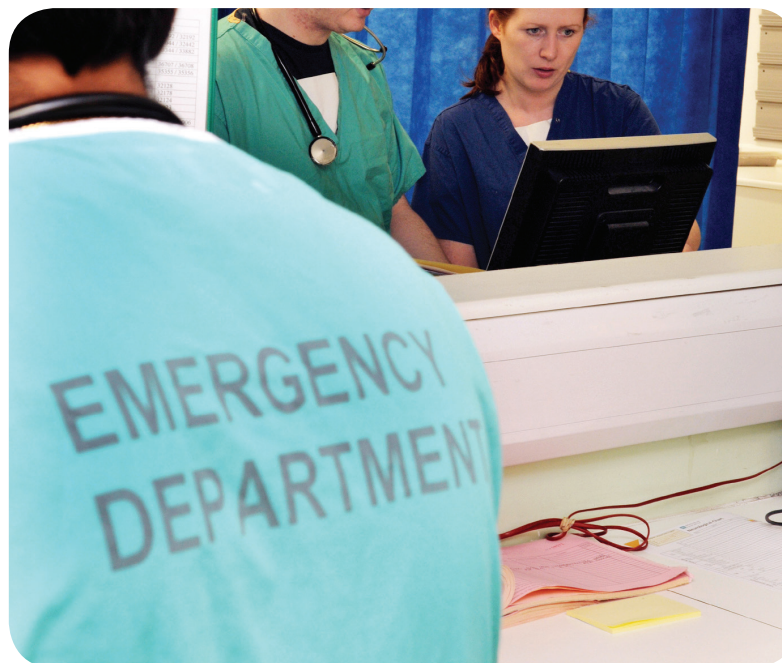
Continuous improvement

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

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

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

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



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

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

Continuous improvement

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

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

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

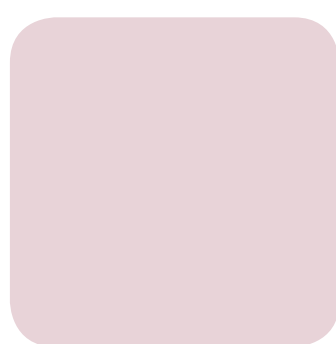
There are 10 consultants in RVH ED and five in Mater ED and we continue to have on-going recruitment for consultants. We have recently offered six ED consultant posts, four of which have been accepted. Belfast Trust’s ED consultant complement is more than any other Trust in Northern Ireland, though it does not

yet meet the College of Emergency Medicine’s recommendation. This is a challenge for all Trusts and is not specific to Belfast Trust.

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

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

Partnerships



Partnerships

Cancer co-ordinated community care programme

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

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

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

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

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

Partnerships



Hemsworth Court - supported housing for people with dementia

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

Care and support

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

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

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

Family involvement

Families and carers are encouraged to continue

to remain as involved in the care of their relative as they have been before they moved to Hemsworth Court.

Accommodation

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

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



Partnerships

Keeping Children Safe



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

course, accredited at Open College Network level 3, and in February 2014 an event hosted by the Lord Mayor and the City Council celebrated the success of the trainers and the project.

The project's statistics:

94 separate programmes were delivered over 2013 (2 programmes every week in Belfast Trust).

1,300 participants receiving certificates but more importantly focussed on safeguarding issues in training lasting six hours or longer. Currently **31** trainers are credited at Open College network level 3, to retain their accreditation they are quality assured every year.

Partnerships

Partnerships in mental health services

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

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

1. Changing day to day interactions

In keeping with the new mental health care pathway (Bamford), revision of outpatient appointments has led to the development of a 'How to get the most out of your appointment' sheet which will be sent out to each service user on their first appointment. This encourages the service user to list their concerns and bring the completed sheet to the appointment with them. Transforming

Your Care encourages the development of services closer to or in the persons own home. A mental health primary care hub (Primary Care partnerships) has been piloted which supports GPs in accessing the relevant community based 'talking therapy' services for their patients within the 'stepped care model' thus preventing a high percentage of patients entering into statutory mental health services unnecessarily. This has been so successful that it is being rolled out right across Belfast Trust.

2. Transforming the workforce

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

3. Establishing a recovery college

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

Partnerships

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

Shannon Clinic

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

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

Personal Wellbeing Programme

A high percentage of Shannon Clinic patients have a history of alcohol or drug misuse. Substance misuse and potential recovery are strongly influenced by a person's values, strengths and skills. ASCERT provides an accredited life-skills education programme in a drug and alcohol misuse context, which aims to develop their personal and social skills and encourage them to take ownership and responsibility for their

own personal well-being.

The aim of this service is to provide support to individuals who have a history of drug or alcohol misuse to prevent relapse when they are once again living in the community.

The support uses a motivational approach, helping the person plan and implement strategies that will reduce risk of relapse. It can be delivered through one to one sessions with the client over a period from pre-release to up to six months post release.

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

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

The basic details of this voluntary placement scheme are:

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

Partnerships

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

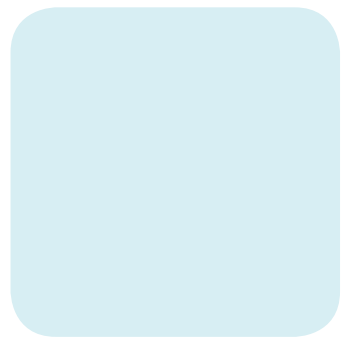
Most people who offend are not sent to prison and those who are often experience multiple barriers to integration. The programmes we run help people develop a more stable lifestyle and integrate within their communities. They need support to help become more employable, be financially stable, build supportive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

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

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



People



Good Relations Strategy



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

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

As the largest public sector employer with some 22,000 staff (full-time and part-time)

and the biggest Health & Social Care Trust in Northern Ireland, the Trust recognises the importance of formalising its commitment to good relations by developing a strategy in partnership with community and voluntary stakeholders.

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

Employer for Childcare Best Practice Employer

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

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

People

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

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

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



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

Work life balance flexible working policies

Belfast Trust is committed to promoting equality and to attracting and retaining highly skilled and experienced staff. The Trust provides a

range of eight work life balance policies to enable staff to balance both home and work commitments and improve their working lives. Last year there were 857 applications received with a 99.5% approval rate.



Regional HSC staff survey

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

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

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

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

Health and well being



The Trust has successfully implemented its health and well being action plan. This incorporates a collaborative approach to addressing both stress and employee wellness. In addition to specific stress management tools and interventions, the Trust initiated a number of initiatives under Occupational Health, Health Improvement, Here4U and Improving Working Lives. Three Health Fairs have taken place in the

Mater Hospital, Musgrave Park Hospital and Belfast City Hospital attended by around 350 staff. The emphasis was on health and well being and the key message was about the importance to take care and look after your health.

Employment Equality and Diversity Plan

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

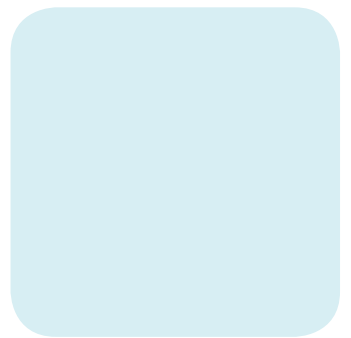
A progress report against the 10 objectives was presented to the Trust's Workforce Governance Policy sub-Committee highlighting achievements to date. The Plan is monitored on a six monthly basis by the Trust's Workforce Governance Policy sub-committee and via the accountability review process. Progress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

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

People

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

Resources



Resources

Financial resources

Size and scale

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

Financial environment

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

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

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

Despite the enormous financial difficulties, the Trust achieved financial balance in 2013/14. However, this outcome was attributable in

part to a significant amount of one-off funding being made available in 2013/14.

Financial targets

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

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

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

Financial governance

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

Resources

Off-payroll engagements

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

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

MORE – Maximising Outcomes, Resources and Efficiencies

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

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

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

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

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

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

Resources

Income and expenditure

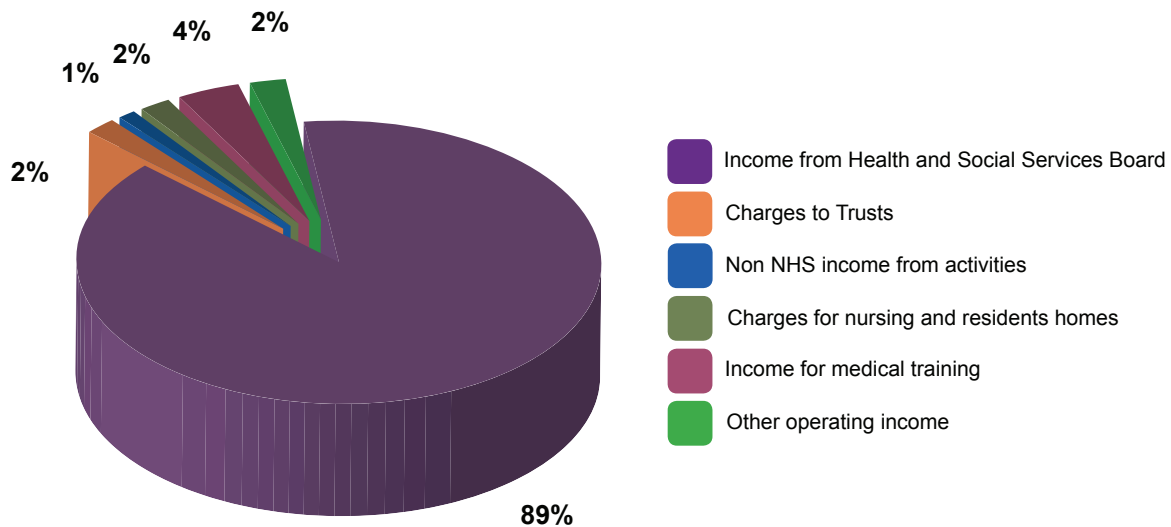
The information below provides an analysis of Trust's income and a breakdown of expenditure in 2013/14.

The majority of funding, almost 90%, comes from the Department of Health, Social Services and Public Safety, through the

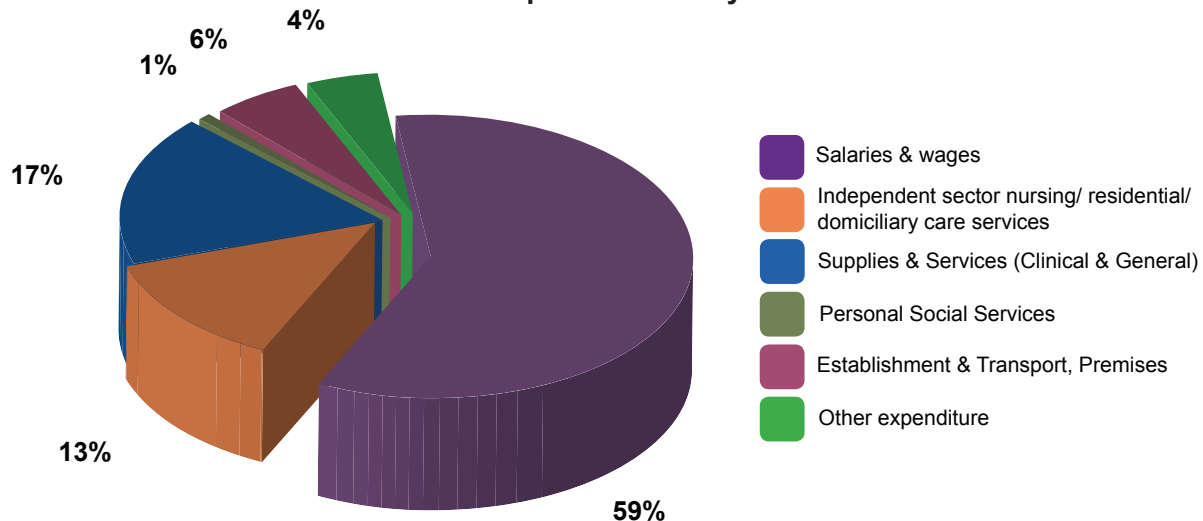
Health and Social Care Board and the Public Health Authority. The Trust also receives funding for medical education and commercial research, from private patients and from clients in residential and nursing homes. The chart below shows the breakdown of the different sources of income.

The money which the Trust receives is used

Breakdown of Income 2013/14



How we spent the money 2013/14



Resources

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

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

Investing in staff

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

- Childcare Vouchers
- Cycle to Work Scheme

- Translink Tax Smart Scheme
- Medic Care Staff Benefit Scheme
- Banking Employee Benefits Scheme.

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

Investing in facilities

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

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

Resources

Expenditure on Larger Schemes included:

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

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

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

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

Research and development

Research to improve the care and management of patients is a key component of the Trust's overall activity and extends right across the full health and social care spectrum. Researchers within the Trust work closely with colleagues in partner organisations, including local universities, other Trusts, major charities and local and international companies to design and complete research studies. The relationship with Queen's University Belfast is particularly important, and responsibility for oversight of many

studies is shared by both organisations. Patients and clients of the Trust play an important role in suggesting research ideas and work closely with researchers in many cases to ensure that studies are completed effectively.

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

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

Resources

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

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

Donations and fundraising

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

During 2013/14 and in line with the previous

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

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

Resources

to generate cross sectional images of the retina

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

If you would like to make a donation to the Trust to help us continue to enhance the experiences of patients and clients in our care, please contact:

The Charitable Funds Section,
4th Floor, Glendinning House,
6 Murray Street,
Belfast BT1 6DP

Tel: 028 9504 5393

E-mail: charitabletrustfunds@belfasttrust.hscni.net

BSTP: Business Services Transformation Programme

This year has seen significant changes for the Trust in how many of our core business functions are delivered as a result of The Business Services Transformation Project

(BSTP) which is a project being implemented across HSC in Northern Ireland. The Finance, Procurement and Logistics (FPL) system was implemented in Belfast HSC Trust in November 2012 and the Human Resources, Payroll, Travel and Subsistence (HRPTS) system was implemented in October 2013.

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

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

Resources

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

Sustainability report



Transport

Belfast Trust operates a fleet of over 200 vehicles to transport large numbers of clients and patients to where they will receive

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

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

Waste

It is no surprise that an organisation the size of Belfast Trust generates a significant amount of waste ranging from general domestic type waste to specialised surgical waste products associated with our hospital sites. These different products require a range

of waste solutions some of which are complex in nature. Our current focus is on initiatives for recovering and recycling non-infectious waste and we can now report that less than 4% of our non-infectious waste goes to landfill.

Energy

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

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

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

Remuneration report



Remuneration report

Scope of the report

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

Remuneration committee

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

Professor Eileen Evason – Acting Chair Person

Mr Les Drew – Non-Executive Director

Dr Val McGarrell – Non-Executive Director

Remuneration Policy

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

Performance of Senior Executives is assessed

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

Service contracts

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

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

Notice period

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

Remuneration report

Retirement age

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

Retirement benefit costs

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

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as

at 31 March 2012 was completed in 2014 and will be used in the 2013/14 accounts.

Premature retirement costs

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

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



Colm Donaghy
Chief Executive
Belfast Health and Social Care Trust

Remuneration report

Senior Employees' Remuneration (Audited)

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

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

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

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

The Benefits in Kind listed above relate to Leased Cars.

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

The midpoint of the remuneration band of the highest paid director in the Belfast HSCT in financial year 2013-14 was £182,500 (2012-13, £177,500). This was 6.54 times (2012-13, 6.38) the median remuneration of the workforce, which was £27,901 (2012-13, £27,810). Total remuneration includes salary, non-consolidated performance-related pay, benefits in kind as well as severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

The change in the ratio from 6.38 in 2012-13 to 6.54 in 2013-14 arises due to the fact that the highest paid director in 2013-14 has a slightly higher increase in costs in comparison with most staff receiving either no pay increase or only a very small increase.

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

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

Remuneration report

Senior Employees' Remuneration (Cont'd)

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

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

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

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

* CETV are at year end or date of retirement/resignation depending on which is earlier.

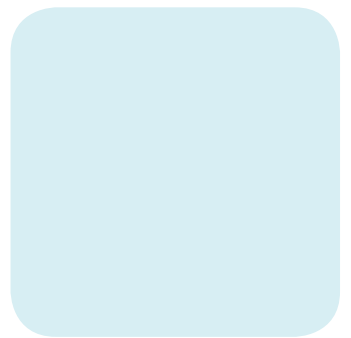
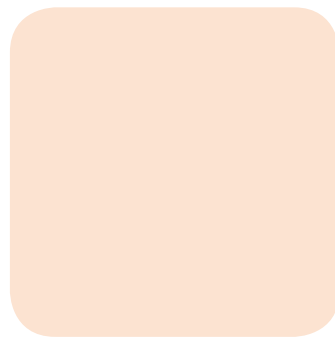
CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

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

Please note that the salary bandings for each board member within the remuneration table are reflective of applicable salary increases following the Senior Executive pay award payable from 1 April 2013. Departmental approval in respect of this was not granted until 14 May 2014 and as such the CETV Values noted above have been calculated using pre adjustment salary figures.

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

Accounts



Accounts

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

FOREWORD

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

STATEMENT OF ACCOUNTING OFFICERS RESPONSIBILITIES

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

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

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

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

Accounts

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

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

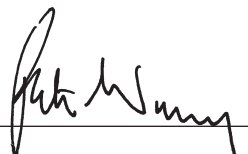


5th June 2014

Director of Finance

Date

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



5 June 2014

Chairman

Date



5th June 2014

Chief Executive

Date

Governance statement

Introduction/Scope of Responsibility

The Board of the Belfast Health and Social Care (HSC) Trust is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation policies, aims and objectives, while safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety (DHSSPS).

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

- With HSC Board commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the HSC Board (which includes the Public Health Authority (PHA) for appropriate areas). For example regular meetings are held with Local Commissioning Group (LCG) representatives to discuss local services and a Specialist Services Liaison Group (with representatives from the Trust, HSC Board and PHA) meets to review issues associated with regional services. A range of other engagement processes are in place ie. Transforming Your Care (TYC) Collaboration Board, to address specific areas of service with HSC Board and other appropriate agencies
- With colleague agencies in the HSC, through close and positive working arrangements

- With local communities, through holding public board meetings, and publishing an annual report and accounts
- With patients, through the management of standards of patient care and
- With the DHSSPS, through the performance of functions and meeting statutory financial duties. These are monitored through formal reporting mechanisms and Accountability Review meetings which are held twice yearly and relevant Trust senior staff are in attendance.

Compliance with Corporate Governance Best Practice

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

Governance statement

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

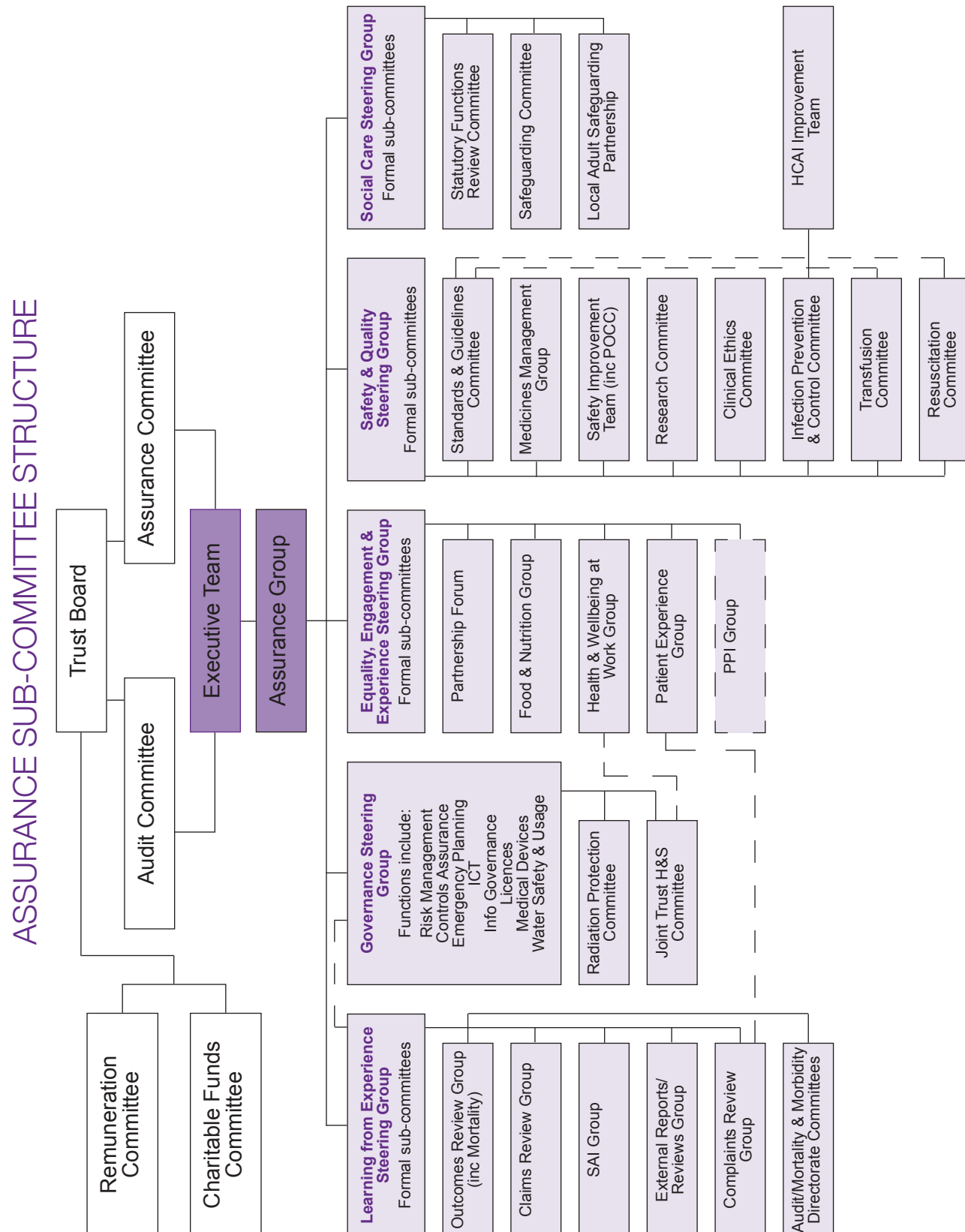
Governance Framework

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

- A schedule of matters reserved for Board decisions
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers
- Standing Orders and Standing Financial Instructions
- An Audit Committee
- An Assurance Committee
- A Remuneration Committee
- A Governance Steering Group
- A Safety & Quality Steering Group
- A Learning from Experience Steering Group
- A Social Care Steering Group
- An Equality, Engagement & Experience Steering Group incorporating a
- Complaints Review Group
- A Charitable Trust Fund Advisory Committee.

Governance statement

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



Governance statement

The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held eight public Trust Board meetings and three Trust Board workshops during 2013/14. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

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

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

- Fractures
- Cancer
- ED waiting times (4 hour and 12 hour targets)
- Outpatient Access Waiting Times (80% <9 weeks waiting / 15 week maximum waiting time)

- Diagnostic Waiting Times
- Inpatient and Daycase Access Maximum Waiting Times (26 weeks)
- Telehealth and Telecare
- Psychological Therapies Waiting Time.

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

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

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

Governance statement

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

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

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

Attendance records of key committees and the Trust Board have been reviewed and the

Trust routinely meets its requirements for a full quorum.

Business planning

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

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

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

The Corporate Plan and the Trust Delivery Plan set out annual targets to progressively deliver these corporate objectives.

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

Governance statement

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

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

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

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

Risk management

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

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

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

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

Governance statement

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

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

Dissemination of good practice has been facilitated by a range of mechanisms including systems for the implementation and monitoring of authoritative guidance, clinical supervision and reflective practice, performance management, continuing professional development, management of adverse events and complaints, multiprofessional audit and the application

of evidence based practice. The Trust seeks to ensure that its medical workforce is equipped to provide the best health care that can be achieved through investment in education, appraisal, appropriate job planning and where issues arise that are appropriate to maintaining high professional standards these are dealt with using the appropriate procedures, involvement of National Clinical Assessment Service where necessary and regulatory bodies such as the General Medical Council and General Dental Council.

Information risk

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

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

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

Governance statement

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

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

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

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

As a result of recommendations from the ICO and as part of compliance with the new Information Management Controls Assurance Standard the Trust has introduced Data Protection Awareness training as mandatory for all staff in October 2013. This can be

completed in a variety of ways via eLearning or as part of regular Information Governance sessions that are available throughout the year. The Trusts Governance Department continually promote the need for good information governance practices via training, awareness session, leaflet and newssheets.

Public stakeholder involvement

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

Assurance

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

Governance statement

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

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

The Assurance Committee established a revised agenda and schedule of annual reports to take account of the development of the new Sub Committees structure. These committees report through the Assurance Group to Executive Team. They are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. At each Assurance Committee meeting,

through the relevant chair, the Committee receives assurance reports from the following governance committees: Social Care Steering Group; Governance Steering Group; Learning from Experience Steering Group; Outcome Review Group; Complaints Review Group; Safety and Quality Steering Group; Equality, Engagement and Experience Steering Group as well as a litigation report encompassing clinical negligence and other claims. It also receives an annual health and safety report.

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

Governance statement

Controls Assurance Standards

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

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

Governance statement

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

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

During 2013/14 year DHSSPS replaced the previous Records Management standard with an Information Management standard. The requirement was that this revised standard achieved moderate compliance overall, however the Trust achieved substantive compliance with a score of 75%.

Self-assessment processes for eight of the standards demonstrated an improved compliance level with a further four standards maintaining the same level of compliance as the previous year.

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

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

remaining criterion.

Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

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

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

Governance statement

accredited following inspection.

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

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

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

The Trust can confirm that it has effective

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

Internal Audit

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

In 2013/14 Internal Audit reviewed the following systems:

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

Governance statement

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

The Head of Internal Audit reported that there is a satisfactory system of internal control designed to meet the Trust's objectives for

the year ended 31 March 2014. However, it should be noted that a considerable number of limited assurance opinions have been provided and percentage implementation of previous recommendations has fallen. In general, procurement (beyond the COPE) and contract management processes require strengthening going forward. Controls in the new financial systems also require further and prompt development.

Limited assurance has been provided in respect of 10 audits:

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

Governance statement

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

- Agency and Locum: Limited assurance principally in respect of off contract agency usage where there was a lack of; knowledge and understanding by managers of proper procedures in this area; value for money in respect of radiographers and checking of invoice rates to contracts
- Plain Film X-rays in Orthopaedics at Musgrave Park Hospital: A priority one finding was identified as 51/200 plain film x-rays contained no written evaluation in patient notes. Internal Audit reported that the absence of identifiable written evaluations of x-rays reviewed means legal requirements under IR(ME)R are not being consistently complied with. Internal Audit acknowledged that Trust Clinicians were satisfied that there was no evidence of over exposure to radiation in any of these cases and that although not consistently documented, reviewing these plain film x-rays is an integral part of the care pathway and discharge process. A further priority one was reported as there is no written agreement where consultants assume responsibility for evaluation of unreported x-rays. In the absence of the Trust having sufficient funding in place to report all plain films by a radiologist the Trust must have an agreed process in place that complies with IR(ME)R.
- Waiting List Initiative – Management

of Independent Sector work: Limited assurance as the Trust was unable to demonstrate that all contracts have been properly procured and monitored consistently

- Fire Safety Belfast City Hospital: from the wards visited 70.5% of staff had attended fire safety training in the past year, walk-through/talk-through evacuation drills has not been completed in all wards and a contract for fire safety equipment with annual value of £20k had expired
- NICE Technology Appraisals: Limited assurance as the Trust was unable to clearly show effective monitoring of the dissemination of Technology Appraisals.

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

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

Governance statement

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

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

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

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance within the Belfast HSC Trust. My review is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee, Assurance Committee and sub committees, and a plan to address weaknesses and ensure continuous improvement to the system is in place.

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

Internal Control Divergences

Progress on Prior Year Control Issues - ongoing

Trust Procurement Processes

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

Governance statement

Management of Maintenance Contracts

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

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

Financial Position

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

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

Business Service Transformation Project

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

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

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

The functions of Accounts Payable and Accounts Receivable were transferred to

Governance statement

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

Paediatric Congenital Cardiac Surgery

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

Emergency Department

The consultation process in respect of the future provision of emergency services in Greater Belfast concluded in May 2013 and pending a final decision the Trust continues to manage Emergency Services through 2 adult Emergency Departments (at RVH and MIH) and also through a Paediatric Emergency Department. The adult emergency departments have seen an increase in the

acuity of patients attending and an increase in unscheduled admissions. During 2013 the Trust identified five cases where a delay in a patient being seen by a doctor that may have contributed to a death. The Trust has identified waiting times to be seen by a Doctor in the Emergency Department as a risk and at this time can only give a partial assurance that patients will be seen in the timeframe recommended by the Manchester Triage System. Despite numerous attempts the Trust’s inability to recruit sufficient middle grade doctors, to the Emergency Department (because of regional and national shortages of experienced doctors) and its dependency on a small cohort of registrars represents a significant risk. The Trust has developed a focused action plan to address the continuing challenges faced in the adult emergency departments supported by an IPT.

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

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

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

Governance statement

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

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

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

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

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

Radiology Information System

The Trust continues to manage the Radiology Information System at RVH to ensure that all

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

Radiology Reporting in Orthopaedics

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

Special Measures

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

Hypernatremia Inquiry

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

Asbestos and Construction, Design and Management (CDM) Regulations

The recent HSE prosecutions further

Governance statement

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

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

The Trust is in discussion with HEIS on this matter.

New Control Issues

Patent Case

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

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

Serious Adverse Incidents

In February 2014 the Trust identified that in a number of cases, patients and/or families had not been fully informed of the occurrence

of an adverse event and had not necessarily received feedback following proper investigation.

Immediate action has been taken to correct this situation. A formal investigation has been initiated and all staff involved in the management of SAIs have been reminded of the absolute obligation (as defined in extant Trust policy) to engage with patients/service users and if appropriate their families when harm has occurred during the delivery of care.

Conclusion

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

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



Mr Colm Donaghy

Date

Accounting Officer

5th June 2014

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

BELFAST HEALTH AND SOCIAL CARE TRUST

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

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

Respective responsibilities of the Accounting Officer and auditor

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

Scope of the audit of the financial statements

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

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

Opinion on regularity

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

Accounts

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

Opinion on financial statements

In my opinion:

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

Opinion on other matters

In my opinion:

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

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.


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

30 June 2014

BELFAST HEALTH AND SOCIAL CARE TRUST

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

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

OTHER COMPREHENSIVE EXPENDITURE

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

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

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

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

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

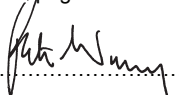
All such funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor".

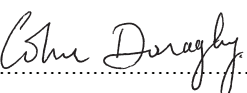
BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2014

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

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

Signed  (Chairman) Date 5 June 2014

Signed  (Chief Executive) Date 9 June 2014

BELFAST HEALTH AND SOCIAL CARE TRUST

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

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

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

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

BELFAST HEALTH & SOCIAL CARE TRUST**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014****NOTE 1 STATEMENT OF ACCOUNTING POLICIES****1 Authority**

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

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

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

1.1 Accounting Convention

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

1.2 Currency and Rounding

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

1.3 Property, Plant and Equipment

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

Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

Valuation of Land and Buildings

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

The last valuation was carried out on 31 January 2010 by Land and Property Services (LPS) which is an independent executive within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard. The valuation at 31 January 2010 was considered by LPS to be not materially different to 31 March 2014 and there has therefore been no change to the values used.

Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

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

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

Modern Equivalent Asset

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

Assets Under Construction (AUC)

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

Short Life Assets

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

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

Revaluation Reserve

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

1.4 Depreciation

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

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

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

1.5 Impairment loss

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

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

1.6 Subsequent expenditure

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

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

1.7 Intangible assets

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

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

Recognition

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

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

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

1.8 Donated assets

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

1.9 Non-current assets held for sale

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

Assets classified as held for sale are not depreciated.

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

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

1.10 Inventories

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

1.11 Income

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

Grant in aid

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

1.12 Investments

The Trust does not have any investments.

1.13 Other expenses

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

1.14 Cash and cash equivalents

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

1.15 Leases

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

The Trust as lessee

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

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

The Trust as lessor

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

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

1.16 Private Finance Initiative (PFI) transactions

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

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

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

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

Services received

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

PFI Assets

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

PFI liability

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

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

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

Lifecycle replacement

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

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

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

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

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

Other assets contributed by the Trust to the operator

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

Off Statement of Financial Position PFI

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

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

1.17 Financial instruments

Financial Assets

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

Financial liabilities

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

Financial risk management

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

Currency risk

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

Interest rate risk

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

Credit risk

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

Liquidity risk

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

1.18 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DFP's discount rate of -1.9% (negative real rate) for 0 up to and including 5 years, -0.65% (negative real rate) after year 5 up to 10 years and +2.2% in real terms for 10 years or more (+1.80% for employee early departure obligations for all periods).

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

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

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

A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.19 Contingencies

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

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

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

1.20 Employee benefits

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2014. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement benefit costs

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

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

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

1.21 Reserves

Statement of Comprehensive Net Expenditure Reserve

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

Revaluation Reserve

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

1.22 Value Added Tax

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

1.23 Third party assets

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

1.24 Government Grants

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

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

1.25 Losses and Special Payments

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

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

1.26 Charitable Trust Account Consolidation

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

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

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

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

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

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

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

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

ANALYSIS OF NET EXPENDITURE BY SEGMENT

NOTE 2

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 3 STAFF NUMBERS AND RELATED COSTS

3.1 Staff Costs

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

Less recoveries in respect of outward secondments (6,383) (7,107)

Total net costs **727,773** **704,504**

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

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

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

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

3.2 Average number of persons employed

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

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 3 STAFF NUMBERS AND RELATED COSTS

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

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

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

3.4 Staff Benefits

The Belfast HSC Trust has no staff benefits

3.5 Trust Management Costs

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

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

3.6 Retirements due to ill-health

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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 4 OPERATING EXPENSES

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 5 INCOME

5.1 Income from Activities

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

5.2 Other Operating Income

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

5.3 Other income

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

TOTAL INCOME

92,009	93,247	90,683	92,910
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BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

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

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

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

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure in respect of assets held under finance leases and hire purchase contracts is £0 (2013 £0).

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

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

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

The Trust's Land, Buildings and Dwellings were all revalued at 31 January 2010 by Land and Property Services. The valuations were carried out by the following valuers:

Mr. I. Jamison BA MRICS

Mr G. Coen Dip Est Man MRICS

Ms. O. Maginness BSc(Hons)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

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

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Cost or Valuation									
At 1 April 2012	120,105	701,098	26,976	145,436	159,134	7,557	26,525	7,442	1,194,273
Indexation	0	0	0	0	1,936	234	0	132	2,302
Additions	0	14,773	611	20,358	9,966	1,717	7,201	52	54,678
Donations / Government grant / Lottery funding	0	442	0	0	240	0	40	0	722
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	(5,737)	4,203	(49)	(5,020)	(319)	0	14	252	(6,656)
Revaluation	30	0	0	0	0	0	0	0	30
Impairment charged to the SoCNE	(14,010)	(15,302)	(392)	(991)	0	0	0	0	(30,695)
Impairment charged to the revaluation reserve	(699)	(10,512)	(558)	0	0	0	0	0	(11,769)
Reversal of impairments (indexn)	26	36	0	0	0	0	0	0	62
Disposals	0	(1,393)	(446)	0	(7,160)	(624)	(3,905)	0	(13,528)
At 31 March 2013	99,715	693,345	26,142	159,783	163,797	8,884	29,875	7,878	1,189,419
Depreciation									
At 1 April 2012	0	43,541	1,954	0	103,211	4,815	11,131	3,733	168,385
Indexation	0	0	0	0	1,256	149	0	66	1,471
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	(33)	(4)	0	(153)	0	23	96	(71)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(1,089)	(28)	0	0	0	0	0	(1,117)
Impairment charged to the revaluation reserve	0	(742)	(41)	0	0	0	0	0	(783)
Reversal of impairments (indexn)	0	3	0	0	0	0	0	0	3
Disposals	0	(1,393)	(446)	0	(7,159)	(620)	(3,905)	0	(13,523)
Provided during the year	0	25,516	1,372	0	13,988	773	4,594	568	46,811
At 31 March 2013	0	65,803	2,807	0	111,143	5,117	11,843	4,463	201,176
Carrying Amount									
At 31 March 2013	99,715	627,542	23,335	159,783	52,654	3,767	18,032	3,415	988,243
At 1 April 2012	120,105	657,557	25,022	145,436	55,923	2,742	15,394	3,709	1,025,888
Asset financing									
Owned	99,715	625,345	23,335	159,783	36,276	3,767	18,032	3,415	969,668
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	2,197	0	0	16,378	0	0	0	18,575
Carrying Amount									
At 31 March 2013	99,715	627,542	23,335	159,783	52,654	3,767	18,032	3,415	988,243
Asset financing									
Owned	116,451	640,284	22,910	145,436	35,866	2,742	15,394	3,709	982,792
Finance leased	3,654	14,941	2,112	0	0	0	0	0	20,707
On B/S (SoFP) PFI and other service concession arrangements contracts	0	2,332	0	0	20,057	0	0	0	22,389
Carrying Amount									
At 1 April 2012	120,105	657,557	25,022	145,436	55,923	2,742	15,394	3,709	1,025,888
Carrying amount comprises:									
Trust at 31 March 2014	99,247	673,656	24,227	167,792	64,321	4,609	22,892	2,944	1,059,688
Charitable trust fund at 31 March 2014	0	0	0	0	0	0	0	0	0
	99,247	673,656	24,227	167,792	64,321	4,609	22,892	2,944	1,059,688
Trust at 31 March 2013	99,715	627,542	23,335	159,783	52,654	3,767	18,032	3,415	988,243
Charitable trust fund at 31 March 2013	0	0	0	0	0	0	0	0	0
	99,715	627,542	23,335	159,783	52,654	3,767	18,032	3,415	988,243
Trust at 1 April 2012	120,105	657,557	25,022	145,436	55,923	2,742	15,394	3,709	1,025,888
Charitable trust fund at 1 April 2012	0	0	0	0	0	0	0	0	0
	120,105	657,557	25,022	145,436	55,923	2,742	15,394	3,709	1,025,888

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 7.1 Consolidated Intangible assets - year ended 31 March 2014

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2013	9,878	0	9,878
Indexation	0	0	0
Additions	4,173	0	4,173
Donations / Government grant / Lottery funding	100	0	100
Reclassifications	0	0	0
Transfers	30	0	30
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2014	14,181	0	14,181
Amortisation			
At 1 April 2013	3,372	0	3,372
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	1,799	0	1,799
At 31 March 2014	5,171	0	5,171
Carrying Amount			
At 31 March 2014	9,010	0	9,010
At 31 March 2013	6,506	0	6,506
Asset financing			
Owned	9,010	0	9,010
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2014	9,010	0	9,010

Any fall in value through negative indexation or revaluation is shown as an impairment
The fair value of assets funded from the following sources during the year was:

	2014 £000s	2013 £000s
Donations	100	0
Government grant	0	0
Lottery funding	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 7.2 Consolidated Intangible assets - year ended 31 March 2013

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2012	7,670	0	7,670
Indexation	0	0	0
Additions	2,995	0	2,995
Donations / Government grant / Lottery funding	0	0	0
Reclassifications	0	0	0
Transfers	127	0	127
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(914)	0	(914)
At 31 March 2013	9,878	0	9,878
Amortisation			
At 1 April 2012	2,870	0	2,870
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	56	0	56
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	(914)	0	(914)
Provided during the year	1,360	0	1,360
At 31 March 2013	3,372	0	3,372
Carrying Amount			
At 31 March 2013	6,506	0	6,506
At 1 April 2012	4,800	0	4,800
Asset financing			
Owned	6,506	0	6,506
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2013	6,506	0	6,506
Asset financing			
Owned	4,800	0	4,800
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 1 April 2012	4,800	0	4,800
Carrying amount comprises:			
Trust at 31 March 2014	9,010	0	9,010
Charitable trust fund at 31 March 2014	0	0	0
	9,010	0	9,010
Trust at 31 March 2013	6,506	0	6,506
Charitable trust fund at 31 March 2013	0	0	0
	6,506	0	6,506
Trust at 1 April 2012	4,800	0	4,800
Charitable trust fund at 1 April 2012	0	0	0
	4,800	0	4,800

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 8 FINANCIAL INSTRUMENTS

	2014			2013			2012		
	Investments	Assets	Liabilities	Investments	Assets	Liabilities	Investments	Assets	Liabilities
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Balance at 1 April	38,948	0	0	33,717	0	0	32,917	0	0
Additions	1,053	0	0	1,475	0	0	915	0	0
Disposals	(350)	0	0	(650)	0	0	(750)	0	0
Revaluations	1,602	0	0	4,406	0	0	635	0	0
Balance at 31 March	<u>41,253</u>	<u>0</u>	<u>0</u>	<u>38,948</u>	<u>0</u>	<u>0</u>	<u>33,717</u>	<u>0</u>	<u>0</u>
Trust Charitable trust fund	0	0	0	0	0	0	0	0	0
	<u>41,253</u>	<u>0</u>	<u>0</u>	<u>38,948</u>	<u>0</u>	<u>0</u>	<u>33,717</u>	<u>0</u>	<u>0</u>
	<u>41,253</u>	<u>0</u>	<u>0</u>	<u>38,948</u>	<u>0</u>	<u>0</u>	<u>33,717</u>	<u>0</u>	<u>0</u>

NOTE 8.1 Market value of investments as at 31 March 2014

	Held in UK	Held outside UK	2014 Total	2013 Total
	£000s	£000s	£000s	£000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	41,253	0	41,253	38,948
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total market value of fixed asset investments	<u>41,253</u>	<u>0</u>	<u>41,253</u>	<u>38,948</u>

The only financial instruments held directly by the Trust as at 31 March 2014 are trade and other receivables, cash and trade and other liabilities. Details of these can be seen at Notes 12, 13 and 14 respectively.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

	Land			Buildings			Total		
	2014	2013	2012	2014	2013	2012	2014	2013	2012
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Cost									
At 1 April	6,059	335	430	874	254	235	6,933	589	665
Transfers in	360	5,737	177	268	807	79	628	6,544	256
Transfers out	0	0	0	0	0	0	0	0	0
Impairment	(60)	(13)	(172)	(275)	(99)	(60)	(335)	(112)	(232)
(Disposals)	(597)	0	(100)	(205)	(88)	0	(802)	(88)	(100)
At 31 March	5,762	6,059	335	662	874	254	6,424	6,933	589
Depreciation									
At 1 April	0	0	0	28	4	0	28	4	0
Transfers in	0	0	0	44	28	4	44	28	4
Transfers out	0	0	0	0	0	0	0	0	0
Impairment	0	0	0	0	(4)	0	0	(4)	0
(Disposals)	0	0	0	0	0	0	0	0	0
At 31 March	0	0	0	72	28	4	72	28	4
Carrying amount at 31 March	5,762	6,059	335	590	846	250	6,352	6,905	585

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

During the year ended 31 March 2014, the following properties were sold. Fair value at disposal date is also shown below;

- 449 Antrim Road £170,000
- 2 Gilnahirk Rise £127,000
- 1-4 Minnowburn Terrace £175,000
- 29 Annadale Avenue £235,000
- 52 Drumart Square (Belvoir clinic) £95,000

At 31 March 2014 non current assets held for resale comprise ;

- 89 Durham Street
- 16 Cupar Street
- 53-57 Davaar Avenue
- 414 Ormeau Road
- 195 Templemore Avenue
- Unit 5, 25 Tamar Street (Victoria DC)
- 116-120 Great Victoria Street, (Shaftesbury Square Hospital)
- 3 Hospital Road, (Belvoir Park Hospital)
- 14 Lower Crescent
- 106 Cullingtree Road (Grovett House)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 10 IMPAIRMENTS

	2014		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	(23,152)	0	(23,152)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	233		233
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(23,385)	0	(23,385)
	2013		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	40,613	0	40,613
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	11,026	0	11,026
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	29,587	0	29,587
	2012		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	25,124	0	25,124
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	16,266	0	16,266
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	8,858	0	8,858

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 11 INVENTORIES

Classification	2014 £000s		2013 £000s		2012 £000s
	Trust	Consolidated	Trust	Consolidated	Consolidated
X-ray	314	314	247	247	245
Pharmacy supplies	5,243	5,243	4,241	4,241	4,178
Theatre equipment	4,383	4,383	4,678	4,678	4,288
Community care appliances	1,433	1,433	1,245	1,245	1,301
Laboratory materials	535	535	538	538	568
Fuel	760	760	674	674	531
Building & engineering supplies	674	674	554	554	380
Other	88	88	80	80	125
Total	13,430	13,430	12,257	12,257	11,616

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

12.1 Trade receivables and other current assets

	2014 £000s		2013 £000s		2012 £000s
	Trust	Consolidated	Trust	Consolidated	Consolidated
Amounts falling due within one year					
Trade receivables	5,152	5,152	4,986	4,986	4,966
VAT receivable	9,435	9,435	9,736	9,736	10,712
Other receivables - not relating to fixed assets	18,641	18,755	17,887	18,153	20,515
Other receivables - relating to property plant and equipment	0	0	0	0	66
Other receivables - relating to intangibles	0	0	105	105	0
Trade and other receivables	33,228	33,342	32,714	32,980	36,259
Prepayments and accrued income	593	593	2,273	2,273	2,919
Other current assets	593	593	2,273	2,273	2,919
Carbon reduction commitment	105	105	104	104	0
Intangible current assets	105	105	104	104	0
Amounts falling due after more than one year					
Trade receivables	0	0	0	0	0
Other receivables	0	0	0	0	0
Trade and other receivables	0	0	0	0	0
Prepayments and accrued income	0	0	0	0	
Other current assets falling due after more than one year	0	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	33,228	33,342	32,714	32,980	36,259
TOTAL OTHER CURRENT ASSETS	593	593	2,273	2,273	2,919
TOTAL INTANGIBLE CURRENT ASSETS	105	105	104	104	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	33,926	34,040	35,091	35,357	39,178

The balances are net of a provision for bad debts of £5,671k (2013 £5,122k) (2012 £4,775k)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

12.2 Trade receivables and other current assets: Intra-Government balances

	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due within 1 year 2012/13 £000s	Amounts falling due within 1 year 2011/12 £000s	Amounts falling due after more than 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2012/13 £000s	Amounts falling due after more than 1 year 2011/12 £000s
Balances with other central government bodies	17,213	19,118	21,670	0	0	0
Balances with local authorities	13	11	15	0	0	0
Balances with NHS /HSC Trusts	5,153	4,986	4,966	0	0	0
Balances with public corporations and trading funds	0	0	0	0	0	0
Intra-government balances	22,379	24,115	26,651	0	0	0
Balances with bodies external to government	11,661	11,242	12,527	0	0	0
Total receivables and other current assets at 31 March	34,040	35,357	39,178	0	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 13 CASH AND CASH EQUIVALENTS

	2014 £000s		2013 £000s		2012 £000s
	Trust	Consolidated	Trust	Consolidated	Consolidated
Balance at 1st April	40,966	42,892	21,057	22,647	16,735
Net change in cash and cash equivalents	(19,573)	(19,868)	19,909	20,245	5,912
Balance at 31st March	21,393	23,024	40,966	42,892	22,647

	2014 £000s		2013 £000s		2012 £000s
	Trust	Consolidated	Trust	Consolidated	Consolidated
The following balances at 31 March were held at					
Commercial banks and cash in hand	21,393	23,024	40,966	42,892	22,647
Balance at 31st March	21,393	23,024	40,966	42,892	22,647

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

14.1 Trade payables and other current liabilities

	2014 £000s		2013 £000s		2012 £000s
	Trust	Consolidated	Trust	Consolidated	Consolidated
Amounts falling due within one year					
Other taxation and social security	23,158	23,158	22,948	22,948	22,660
Trade capital payables - property, plant and equipment	24,959	24,959	24,410	24,410	28,254
Trade revenue payables	93,765	93,765	72,977	72,977	76,155
Payroll payables	39,125	39,125	41,469	41,469	41,604
BSO payables	2,528	2,528	4,890	4,890	1,756
Other payables	4,266	4,375	3,474	3,739	1,641
Accruals and deferred income	2,250	2,250	2,250	2,250	2,226
Trade and other payables	190,051	190,160	172,418	172,683	174,296
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	666	666	409	409	570
Other current liabilities	666	666	409	409	570
Carbon reduction commitment	0	0	0	0	0
Intangible current liabilities	0	0	0	0	0
Total payables falling due within one year	190,717	190,826	172,827	173,092	174,866
Amounts falling due after more than one year					
Trade and other payables	0	0	0	0	231
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	9,110	9,110	3,555	3,555	6,276
Total non current other payables	9,110	9,110	3,555	3,555	6,507
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	199,827	199,936	176,382	176,647	181,373

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

14.2 Trade payables and other current liabilities - Intra-government balances

	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due within 1 year 2012/13 £000s	Amounts falling due within 1 year 2011/12 £000s	Amounts falling due after more than 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2012/13 £000s	Amounts falling due after more than 1 year 2011/12 £000s
Balances with other central government bodies	24,523	28,619	25,516	0	0	0
Balances with local authorities	22	53	91	0	0	0
Balances with NHS /HSC Trusts	10,466	4,491	6,280	0	0	0
Balances with public corporations and trading funds		0	0	0	0	0
Intra-government balances	35,011	33,163	31,887	0	0	0
Balances with bodies external to government	155,815	139,929	142,979	9,110	3,555	6,507
Total payables and other liabilities at 31 March	190,826	173,092	174,866	9,110	3,555	6,507

NOTE 14.3 LOANS

Loans

The Belfast HSC Trust has no Government or other long term loans (2013: £nil).

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 15 PROMPT PAYMENT POLICY

15.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. The Trust's payment policy is consistent with the Better Payments Practice code and Government Accounting rules and its measure of compliance is:

			<i>Restated</i>	
	2014 Number	2014 Value £000s	2013 Number	2013 Value £000s
Total bills paid	369,119	506,482	346,283	517,457
Total bills paid within 30 days of receipt of an undisputed invoice	310,092	441,437	288,488	434,373
% of bills paid within 30 days of receipt of an undisputed invoice	84.0%	87.2%	83.3%	83.9%
Total bills paid within 10 day target	230,046	354,006	159,979	297,078
% of bills paid within 10 day target	62.3%	69.9%	46.2%	57.4%

From 16 March 2013 EU Directive 2011/7/EU on Combating Late Payment in Commercial Transactions was implemented through the Late Payment of Commercial Debts Regulations 2013. These regulations apply to all contracts made from 16 March 2013. They require all public bodies to pay suppliers for goods/services received within 30 days of receiving an undisputed invoice. The impact of this directive has taken effect 30 days from 16 March 2013 (which is payments received by 14 April 2013) and as such the 2013-14 compliance reported is on this basis. The 2012-13 performance has been recalculated against this measure and restated for comparative purposes only. The Trust compliance measure for 2012-13 remains as reported in the 2012-13 Annual Report.

15.2 The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	4,710
Amount of interest paid for payment(s) being late	773
Total	5,483

This is also reflected as a fruitless payment in note 26

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 16 PROVISIONS FOR LIABILITIES AND CHARGES - 2014

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2014 £000s
Balance at 1 April 2013	10,127	51,459	0	11,713	73,299
Provided in year	210	24,271	0	2,775	27,256
(Provisions not required written back)	0	(14,580)	0	(1,098)	(15,678)
(Provisions utilised in the year)	(498)	(16,327)	0	(1,505)	(18,330)
Cost of borrowing (unwinding of discount)	176	(948)	0	70	(702)
At 31 March 2014	10,015	43,875	0	11,955	65,845

CSR £000s

CSR utilised costs include the following;

Pension costs for early retirement reflecting
the single lump sum to buy over the full
liability

0

Redundancy costs

0

0

Comprehensive Net Expenditure Account charges

	2014 £000s	2013 £'000
Arising during the year	27,256	39,202
Reversed unused	(15,678)	(7,691)
Cost of borrowing (unwinding of discount)	(702)	(752)
Total charge within Operating expenses	10,876	30,759

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2014 £000s
Not later than one year	495	24,419	0	3,746	28,660
Later than one year and not later than five years	1,981	16,883	0	1,541	20,405
Later than five years	7,539	2,573	0	6,668	16,780
At 31 March 2014	10,015	43,875	0	11,955	65,845

Pensions relating to other staff is in relation to early retirement costs.

The provision for pensions is determined on the basis of information on current annual pension rates payable over average life expectancy derived from government actuarial tables and on payments made to HSC Superannuation Branch. The provisions for Clinical Negligence, Employers and Public Liability have been determined by assigning probabilities to expected settlement values.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

16 PROVISIONS FOR LIABILITIES AND CHARGES - 2013

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2013 £000s
Balance at 1 April 2012	8,829	33,645	0	10,173	52,647
Provided in year	1,586	33,690	0	3,926	39,202
(Provisions not required written back)	0	(6,624)	0	(1,067)	(7,691)
(Provisions utilised in the year)	(487)	(8,218)	0	(1,402)	(10,107)
Cost of borrowing (unwinding of discount)	199	(1,034)	0	83	(752)
At 31 March 2013	10,127	51,459	0	11,713	73,299

Provisions have been made for 4 types of potential liability: Pensions relating to other staff, Clinical negligence, Restructuring (CSR) and Other. The provision for Pensions relating to other staff is an estimate of the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision based on professional legal advice.

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR Restructuring £000s	Other £000s	2013 £000s
Not later than one year	485	25,146	0	3,776	29,407
Later than one year and not later than five years	1,939	19,777	0	1,323	23,039
Later than five years	7,703	6,536	0	6,614	20,853
At 31 March 2013	10,127	51,459	0	11,713	73,299

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 17 CAPITAL COMMITMENTS

	2014 £000s	2013 £000s	2012 £000s
Contracted capital commitments at 31 March not otherwise included in these financial statements			
Property, plant & equipment	13,880	17,972	25,095
Intangible assets	0	0	0
	<u>13,880</u>	<u>17,972</u>	<u>25,095</u>

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 18 COMMITMENTS UNDER LEASES

18.1 Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2014 £000s	2013 £000s	2012 £000s
Obligations under operating leases comprise			
Land			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	0	0	0
Later than 5 years	0	0	0
	0	0	0
Buildings			
Not later than 1 year	502	464	481
Later than 1 year and not later than 5 years	849	1,085	1,300
Later than 5 years	1,008	981	1,173
	2,358	2,530	2,954
Other			
Not later than 1 year	262	332	336
Later than 1 year and not later than 5 years	365	542	594
Later than 5 years	14	58	0
	641	932	930

18.2 Finance Leases

The Trust have included within its fixed assets a number of land and buildings held under leasehold arrangements. Under accounting standard IAS 17 'Accounting for leases', The Trust have assessed these land and buildings to be finance leases in nature. However, the associated financial obligations of these finance leases are deemed insignificant and therefore no finance lease creditor has been recorded in the accounts in this respect.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 18 COMMITMENTS UNDER LESSOR AGREEMENTS

18.3 Operating Leases

Total future minimum lease income under operating leases are given in the table below for each of the following periods.

	2014 £000s	2013 £000s	2012 £000s
Obligations under operating leases issued by the Trust comprise			
Land & Buildings			
Not later than 1 year	689	548	669
Later than 1 year and not later than 5 years	1,328	1,421	1,384
Later than 5 years	1,473	1,766	2,057
	3,489	3,735	4,110
Other			
Not later than 1 year	0	0	0
Later than 1 year and not later than 5 years	0	0	0
Later than 5 years	0	0	0
	0	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 19 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

19.1 Off balance sheet PFI and other service concession arrangements schemes

	2014 £000s	2013 £000s	2012 £000s
Estimated capital value of the PFI schemes			
Carparks	3,200	3,200	3,200
	3,200	3,200	3,200

Contract start date : 01/04/1997

Contract end date : 30/03/2017

The Trust has a PFI arrangement for the provision of a carpark at the Royal Group of Hospitals site. The carpark is not an asset of Belfast HSC Trust. The carpark is owned and operated by Carpark Services .

19.2 On balance sheet (SoFP) PFI Schemes

The Trust is committed to make the following payments during the next year

Details of the imputed finance lease charges are given in the table below for each of the following periods:

	2014 £000s	2013 £000s	2012 £000s
Rentals due within one year	2,799	2,333	2,135
Rentals due later than one year and not later than five years	10,372	8,116	9,289
Rentals due later than five years	19,249	18,083	21,556
	32,420	28,532	32,980
Less interest element	18,396	19,807	20,861
Present value of obligations	14,024	8,725	12,119

Details of the minimum service charge are given in the table below for each of the following periods:

	2014 £000s	2013 £000s	2012 £000s
Service charge due within one year	1,179	921	1,082
Service charge due later than one year and not later than five years	4,794	2,376	3,535
Service charge due later than five years	8,051	5,428	7,502
Total	14,024	8,725	12,119

19.3 Charge to the Statement of Comprehensive Net Expenditure account and future commitments

	2014 £000s	2013 £000s	2012 £000s
Amounts included within operating expenses in respect of off balance sheet (SoFP) PFI and other service concession arrangement transactions	0	0	0
Amounts included within operating expenses in respect of the service element of on balance sheet (SoFP) PFI and other service concession arrangement transactions	9,079	9,516	8,801
	9,079	9,516	8,801

The payments to which the Trust is committed is as follows:

	2014 £000s	2013 £000s	2012 £000s
Not later than one year	6,210	6,877	7,296
Later than one year and not later than five years	25,304	24,949	25,406
Later than five years	38,598	45,161	51,581
	70,112	76,987	84,283

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 20 OTHER FINANCIAL COMMITMENTS

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

NOTE 21 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

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

The Belfast HSC Trust did not have any financial instruments at either 31 March 2014 or 31 March 2013.

NOTE 22 CONTINGENT LIABILITIES

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle any possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2014 £000s	2013 £000s	2012 £000s
Clinical negligence	3,366	3,688	3,142
Total	3,366	3,688	3,142

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 23 RELATED PARTY TRANSACTIONS

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Chief Executive and is available for inspection by members of the public.

During the year the Belfast Health and Social Care Trust entered into the following material transactions with the following related parties.

HSC Bodies

The Belfast Health and Social Care Trust is an arms length body of the Department of Health, Social Services and Public Safety and as such the Department is a related party and the ultimate controlling parent with which the Trust has had various material transactions during the year. During the year the Belfast Health and Social Care Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the Health and Social Care Board, the five HSC Trusts and the Business Services Organisation.

Non Executive Directors

Some of the Trust's Non Executive Directors have disclosed interests with organisations from which the Trust purchased services from or supplied services to during 2013/14. Set out below are details of the amount paid to these organisations during 2013/14. In none of these cases listed did the Non Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Queen's University Belfast	Joint Appointments, premises and associated costs	6,011	3,258	85	845
Kainos Software Ltd	ICT Services	4	0	0	0
Simon Community	Voluntary Organisation Funding	55	0	0	0
Belfast City Council	Building Inspections, premises and associated costs, salary recharges	205	99	14	9
Age NI	Domiciliary Care	79	0	0	0
Action Mental Health	Daycare Services	272	7	1	1
West Belfast Partnership	Voluntary Organisation Funding	11	1	1	0

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

Mr JPJ O'Kane (Non Executive Director) holds the position of Registrar and Chief Operating Officer for Queen's University Belfast and Non Executive Board Member for Kainos Software Ltd

Ms J Allen (Non Executive Director) holds the position of Chair of Board for Simon Community and provides support to Belfast Carer's Centre, Age NI and Action Mental Health.

Mr T Hartley (Non Executive Director) held the position of Councillor for Belfast City Council and is a Board Member for West Belfast Partnership

Ms E Evason (Acting Chair) holds the position of Trustee for Age NI.

P McNaney (Chairman) holds the position of Chief Executive for Belfast City Council

Transactions with these related parties are conducted on an arm's length basis. The purchase of goods and services are subject to the normal tendering processes under Northern Ireland Public Procurement Policy, Trust Standing Orders and Standing Financial Instructions. There are no provisions for doubtful debts against the related party balances owed. In addition, the Trust has not provided or received any financial guarantees in respect of any related parties identified.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 23 RELATED PARTY TRANSACTIONS (Cont'd)

Other Board Members and Senior Managers

In a similar way, some other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchased services in 2013/14. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Action Cancer	Voluntary Organisation Funding	3	11	0	0
Marie Curie	Voluntary Organisation Funding and Salary Recharges	158	141	12	38
Relate NI	Counselling Services	17	0	1	0
NI Hospice	Palliative Care Services	14	157	0	96

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

Mr B Barry holds the position of Board member for Action Cancer.

Mrs P Donnelly (Executive Director) held the position of Chairman for Relate NI.

Mr T Stevens (Executive Director) holds the position of Responsible officer for NI Hospice and Marie Curie

NOTE 24 THIRD PARTY ASSETS

The Trust held £3,463,221 Cash at bank and in hand and £1,675,121 short term investments at 31 March 2014 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 25 Financial Performance Targets

25.1 Revenue Resource Limit

The Trust is given a Revenue Resource Limit which it is not permitted to overspend

The Revenue Resource Limit (RRL) for Belfast HSC Trust is calculated as follows:

	2014 Total £000s	2013 Total £000s
HSCB	1,117,045	1,079,274
PHA	11,375	11,140
SUMDE & NIMDTA	18,473	18,141
Non cash RRL (from DHSSPS)	31,211	102,531
Total agreed RRL	1,178,104	1,211,086
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(1,730)	(722)
Adjustment for PFI and other service concession arrangements/IFRIC 12	382	580
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,176,756	1,210,944

25.2 Capital Resource Limit

The Trust is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2014 Total £000s	2013 Total £000s
Gross capital expenditure	67,101	57,673
Less charitable trust fund capital expenditure		
Less IFRIC 12/PFI and other service concession arrangements spend (Receipts from sales of fixed assets)	(10,449)	(2,079)
	(802)	(109)
Net capital expenditure	55,850	55,485
Capital Resource Limit	55,925	55,507
Overspend/(Underspend) against CRL	(75)	(22)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

25.3 Financial Performance Targets

The Trust is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25 % of RRL limits

	2013/14 £000s	2012/13 £000s
Net Expenditure	(1,176,644)	(1,210,859)
RRL	1,176,756	1,210,944
Surplus / (Deficit) against RRL	112	85
Break Even cumulative position(opening)	322	237
Break Even cumulative position (closing)	434	322

Materiality Test:

	2013/14 %	2012/13 %
Break Even in year position as % of RRL	0.01%	0.01%
Break Even cumulative position as % of RRL	0.04%	0.03%

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 26 Losses and Special Payments

Type of loss and special payment	2013/14		2012/13
	Number of Cases	£	£
Cash losses			
Cash Losses - Theft, fraud etc	6	1,127	68
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	6	1,127	68
Claims abandoned			
Waived or abandoned claims	0	0	0
	0	0	0
Administrative write-offs			
Bad debts	678	563,646	174,007
Other	0	0	0
	678	563,646	174,007
Fruitless payments			
Late Payment of Commercial Debt	2	5,483	956
Other fruitless payments and constructive losses	0	0	0
	2	5,483	956
Stores losses			
Losses of accountable stores through any deliberate act	0	0	0
Other stores losses	10	153,407	53
	10	153,407	53
Special Payments			
Compensation payments			
- Clinical Negligence	199	16,326,920	8,218,748
- Public Liability	21	106,121	158,171
- Employers Liability	136	1,020,991	859,232
- Other	5	36,258	0
	361	17,490,291	9,236,151
Ex-gratia payments	59	28,886	64,757
Extra contractual	0	0	0
Special severance payments	0	0	0
TOTAL	1,116	18,242,840	9,475,992

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

NOTE 26 Losses and Special Payments (Cont'd)

26.1 Special Payments

The Belfast Health & Social Care Trust did not make any special payments or gifts during the financial year.

26.2 Other Payments

The Belfast Health & Social Care Trust did not make any other payments or gifts during the financial year.

26.3 Losses and Special Payments over £250,000

Losses and Special Payments over £250,000	Number of Cases	2013-14	2012-13
		£	£
Cash losses	0	0	0
Claims abandoned	0	0	0
Administrative write-offs	0	0	0
Fruitless payments	0	0	0
Stores losses	0	0	0
Special Payments			
Compensation payments	12	12,264,718	4,151,940
Clinical negligence (these cases are included in the total value of clinical negligence payments on note 26)			
TOTAL	12	12,264,718	4,151,940

NOTE 27 POST BALANCE SHEET EVENTS

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

NOTE 28 DATE AUTHORISED FOR ISSUE

The Accounting Officer authorised these financial statements for issue on (insert date)

**Account of monies held on behalf of
Patients/Residents
for the year ended 31 March 2014**

BELFAST HEALTH & SOCIAL CARE TRUST**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014****STATEMENT OF TRUSTS RESPONSIBILITIES IN RELATION TO PATIENTS/RESIDENTS MONIES**

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

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

BELFAST HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS

Previous Year	RECEIPTS		
£	Balance at 1 April 2013	£	£
3,669,318	1. Investments (at cost)	1,673,239	
1,123,191	2. Cash at Bank	3,586,498	
11,544	3. Cash in Hand	14,530	5,274,267
2,328,255	Amounts Received in the Year		2,689,431
66,276	Interest Received		4,895
7,198,584	TOTAL		7,968,593
PAYMENTS			
1,924,317	Amounts Paid to or on behalf of Patients/Residents		2,830,251
	Balance at 31 March 2014		
1,673,239	1. Investments (at cost)	1,675,121	
3,586,498	2. Cash at Bank	3,453,811	
14,530	3. Cash in Hand	9,410	5,138,342
7,198,584	TOTAL		7,968,593

Schedule of investments held at 31 March 2014

Cost Price £	Investment	Nominal Value £	Cost Price £
61,512	GPB Patients Property Account First Trust Deposit Account		58,528
1,611,727	South & East Locality		1,616,593

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

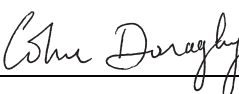
Director of Finance


 15th June 2014

Date

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

Chief Executive


 5th June 2014

Date

BELFAST HEALTH AND SOCIAL CARE TRUST**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

I certify that I have audited Belfast Health and Social Care Trust's account of Monies held on behalf of Patients/ Residents for the year ended 31 March 2014 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

Respective responsibilities of the Trust and auditor

As explained more fully in the Statement of Trust Responsibilities in relation to Patients' and Residents' Monies, the Trust is responsible for the preparation of the account in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety's directions made thereunder. My responsibility is to audit, certify and report on the account in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the account

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

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

Opinion on Regularity

In my opinion, in all material respects the financial transactions recorded in the account conform to the authorities which govern them.

Opinion on account

In my opinion:

- the account properly presents the receipts and payments of the monies held on behalf of the patients and residents of Belfast Health and Social Care Trust for the year ended 31 March 2014 and balances held at that date; and

Accounts

- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.

Report

I have no observations to make on this account.


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

30 June 2014

Belfast Health and Social Care Trust
Charitable Trust Funds

Annual Accounts
for the year ended 31 March 2014

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

STATEMENT OF ACCOUNTING OFFICER RESPONSIBILITIES

Under the Health and Personal Social Services (Northern Ireland) Order 1972, (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health, Social Services and Public Safety has directed the Belfast Health & Social Care Trust to prepare for each financial year a statement of accounts in respect of endowments and other property held on trust by it in a form determined by the Department of Health, Social Services and Public Safety. The financial statements are prepared on an accrual basis and must provide a true and fair view.

In preparing the financial statements the Accounting Officer is required to;

- observe the accounts direction issued by the Department of Health, Social Services and Public Safety including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in Charities SORP 2005 have been followed, and disclose and explain any material departures in the financial statements
- keep proper accounting records
- ensure an effective governance framework and establishing arrangements for the prevention and detection of fraud and corruption

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

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

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 150 to 161) which I am required to prepare on behalf of the Belfast Health & Social Care Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Belfast Health & Social Care Trust and in accordance with the accounting policies for HSC Charitable Trust Funds as approved by the Department of Health, Social Services and Public Safety.

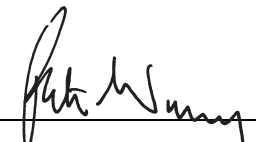


5th June 2014

Director of Finance

Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 150 to 161) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



5 June 2014

Chairman

Date



5th June 2014

Chief Executive

Date

BELFAST HEALTH & SOCIAL CARE TRUST**CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014****GOVERNANCE STATEMENT****Introduction/Scope of Responsibility**

The Board of the Belfast Health and Social Care (HSC) Trust is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisations policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety (DHSSPS).

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

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

Compliance with Corporate Governance Best Practice

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

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

Governance Framework

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

- A schedule of matters reserved for Board decisions;
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers;
- Standing Orders and Standing Financial Instructions;
- An Audit Committee;

Accounts

- An Assurance Committee;
- A Remuneration Committee;
- A Governance Steering Group;
- A Safety & Quality Steering Group;
- A Learning from Experience Steering Group;
- A Social Care Steering Group;
- An Equality, Engagement & Experience Steering Group incorporating a
- Complaints Review Group;
- A Charitable Trust Fund Advisory Committee.

The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held eight public Trust Board meetings and three Trust Board workshops during 2013/14. Standing agenda items included report from the Chief Executive, performance, quality and financial performance reports.

The Trust Board acts as “Corporate Trustee” for the Charitable Trust Funds and is responsible for ensuring that these funds are held and managed separately from public funds.

The Trust Board has established a Charitable Funds Advisory Committee, which is authorised by the Board to undertake any activity within its Term of Reference. It is authorised to seek advice from whatever source it deems to be appropriate in order to fulfil its function.

The roles and responsibilities of the Charitable Funds Advisory Committee in relation to the management and governance of the Trust Fund are as follows:-

- Oversee charitable funds in line with guidance in the Trust’s Standing Financial Instructions, Departmental guidance and legislation;
- Ratify the creation of new funds by the Director of Finance where funds and/or other assets are received from donors in circumstances where the wishes of the donor cannot be accommodated within the scope of an existing fund;
- Make recommendations on the potential for rationalisation of funds within statutory guidelines;
- Ensure that assets in ownership of, or used by, the Charitable Fund will be maintained with the Trust’s general estate and inventory of assets;
- Ensure that funds are not unduly or unnecessarily accumulated;
- Ensure that expenditure from charitable funds is subject to appropriate value for money considerations including proper procurement procedures where applicable;
- Ensure that Annual accounts are prepared in accordance with DHSSPS guidelines and submitted to the Trust Board within agreed timescales; and
- On behalf of the Trust Board, and on the advice of the Senior Management Team, the Committee will authorise appropriate policies and procedures in relation to charitable funds.

The Trustees have delegated the authority for expenditure decisions to the Charitable Funds Advisory Committee. The Trustees have also delegated expenditure decisions to specific individuals within the Trust to recommend expenditure from restricted funds. These recommendations were approved by a designated Director of the Trust.

In the Belfast HSC Trust, the delegated authorities are contained in the Terms of Reference for the Charitable Funds Advisory Committee.

The Trust operates under a scheme of delegation approved by the Trust Board in June 2007. This authorised the extant local arrangements for approval to Trust Fund expenditure requests. These arrangements are regularly reviewed and updated by the Charitable Funds Advisory Committee. From 1st December 2008, the following arrangements for approval apply:

Expenditure Range	Approval Level
£0 to £1,000	Co -Director of Accounting and Financial Services
£1,001 to £4,999	Director of Finance
£5,000 to £24,999	Chief Executive
£25,000 to £99,999	Charitable Funds Advisory Committee
£100,000 and above	Trust Board

Accounts

All Trust Fund expenditure requests are checked by the Charitable Trust Funds team to ensure:-

1. The proposed expenditure meets the objectives of the fund in question;
2. There are sufficient funds to cover the expenditure proposed in full;
3. Any revenue consequential are clearly identified and have a recurring funding source.

The Belfast Trust has responsibility for the administration of the Common Investment Fund.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year. The Audit Committee completes the National Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. The results are submitted to the DHSSPS and an action plan is drawn up for any areas that require improvement. No performance related issues were identified as part of this review. The work of the Internal Audit and External Audit functions is fundamental to providing assurances on the on-going effectiveness of the system of internal financial control. In addition, the controls assurance standards and the annual self-assessment against the standards provide an important assurance to the Assurance Committee.

The Assurance Committee met on four occasions during the year and is comprised of Non-Executive Directors only. The Head of Internal Audit is also in attendance and reports directly on any risk or governance related Internal Audit reports. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors. No performance issues were identified during the year.

Attendance records of key committees, including the Charitable Funds Advisory Committee, have been reviewed and the Trust routinely meets its requirements for a full quorum.

Business Planning

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

The Trust's Corporate Plan sets out the vision and purpose, core values and long term objectives that will shape the strategic direction and priorities for the Trust over the next 3 – 5 years. The Corporate Plan and the Trust Delivery Plan set out annual targets to progressively deliver the corporate objectives.

The Trust Delivery Plan is developed annually as a response to the Department's performance indicators and the Commissioning Plans of Health and Social Care Board as set out in its Annual Commissioning Plan. While the Corporate Plan incorporates these Departmental/commissioner targets, it takes a wider view of the organisational responsibilities of the Trust, setting a range of local targets under each corporate objective. The Corporate Objectives and associated annual targets (regional and local) are cascaded throughout the Trust by;

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

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

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

Risk Management

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

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

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

Risk management is at the core of the Trust's performance and assurance arrangements and the Assurance Committee, chaired by the Trust's Chairman, provides Board level oversight in this key area. This Committee, along with the Audit Committee, has scrutinised the effectiveness of the Risk Management Strategy.

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

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

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

Information Risk

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

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

Accounts

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

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

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

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

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

Public Stakeholder Involvement

The Trust remains committed to ensuring that Personal and Public Involvement (PPI) is embedded into all aspects of its business. The Trust is currently reviewing its Involving You Strategy and the structures and processes in place to support effective PPI. This will be followed by a review of the membership and function of the PPI group. PPI continues to be included within the Assurance Framework committee structure. There are a wide range of user engagement opportunities throughout the Trust, both corporately and within clinical Directorates, which allow people to become involved in the development, improvement and evaluation of Trust services. PPI training is delivered 4 times a year to a wide range of staff and funding for 5 new PPI projects was secured from the PHA during 2013/14. The Trust continues to play an active role in the regional PPI Forum and in the development of regional work on PPI training and standards.

Assurance

The Assurance Framework describes the relationship between organisational objectives, identified potential risks to their achievement and the key controls through which these risks will be managed, as well as the sources of assurance surrounding the effectiveness of these controls. The Assurance Framework incorporates the Risk Management Policy and establishes the context in which the Trust Management Plan was developed, as well as determining the mechanism through which assurances were provided to the Trust Board. The Assurance Framework lays out the sources of evidence which the Board will use to be assured of the soundness and effectiveness of the systems and processes in place to meet objectives and deliver appropriate outcomes. The Assurance Committee regularly challenges or seeks verification of the quality of evidence coming to it.

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

Accounts

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

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

The Trust assessed its compliance with the 22 Controls Assurance Standards which were defined by the Department. All standards achieved substantive compliance in 2013/14 with the exception of Information Management which achieved moderate compliance which is in line with DHSSPS expected level of compliance.

Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

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

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

Internal Audit

The Trust has an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and annual audit plans are based on this analysis. Internal Audit reviewed the Charitable Funds system and procedures in 2013/14 and a satisfactory level of assurance was provided. In addition Internal Audit reviewed the following systems in 2013/14 of which elements were relevant to the Charitable Trust Funds:-

- Use of Finance, Procurement & Logistics System (Satisfactory Assurance)
- Bank & Cash (Satisfactory Assurance)
- Cash Management in Social Services facilities (Satisfactory Assurance)

In her annual report, the Internal Auditor reported that the Belfast Trust had a satisfactory system of internal control designed to meet the Trust's objectives for the year ended 31 March 2014.

Accounts

Certain weaknesses and issues were identified by audit and recommendations to address these control weaknesses have been or are being implemented. The Audit Committee have reviewed management responses to Internal Audit recommendations and monitor progress with the implementation of recommendations.

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority one and two internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 89% of agreed actions have been fully or partially implemented.

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance within the Belfast HSC Trust. My review is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee, Assurance Committee and sub committees, and a plan to address weaknesses and ensure continuous improvement to the system is in place.

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

The Charitable Trust Fund Advisory Committee of the Belfast HSC Trust was in place for 2013/14.

The Charitable Trust Fund Advisory Committee recognise the current and ongoing economic conditions in investment markets and its impact on the Charitable Trust Fund's investments. The Charitable Trust Fund Advisory Committee will ensure that there is:

- Continued representation on behalf of the Belfast Charitable Trust Funds on the Common Investment Fund Committee;
- Continued discussion and review of Investment Management performance reports and forecasts.

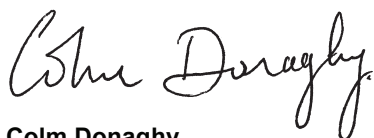
The Charitable Trust Fund Advisory Committee will continue to meet on a regular basis in 2014/15 to discharge its duties and responsibilities, including the monitoring and oversight of new procedures as they continue to be embedded with the organisation.

There were no internal control divergences identified during the year in relation to Charitable Trust Funds.

Conclusion

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

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



Mr Colm Donaghy
Accounting Officer

Date: *5th* June 2014

BELFAST HEALTH AND SOCIAL CARE TRUST - CHARITABLE TRUST FUNDS**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY**

I certify that I have audited the financial statements of the Belfast Health and Social Care Trust for the year ended 31 March 2014 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out within them.

Respective responsibilities of the Accounting Officer and auditor

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

Scope of the audit of the financial statements

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

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

Opinion on Regularity

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

Opinion on financial statements

Accounts

In my opinion:

- the financial statements give a true and fair view of the state of Belfast Health and Social Care Trust's Charitable Trust Fund's affairs as at 31 March 2014 and of its incoming and outgoing resources for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services & Public Safety directions issued thereunder.

Opinion on other matters

In my opinion the information given in Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.



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

30 June 2014

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowmen t Funds £000	2014 Total Funds £000	2013 Total Funds £000
INCOMING RESOURCES						
Incoming resources from generating funds						
Voluntary income	2	109	743	0	852	1,768
Activities for generating funds						
Investment income	3	335	725	0	1,060	992
Incoming resources from charitable activities	4	0	0	0	0	0
Other Incoming Resources		0	0	0	0	0
Total Incoming Resources		444	1,468	0	1,912	2,760
RESOURCES EXPENDED						
Costs of generating funds						
Costs of generating voluntary income		0	0	0	0	0
Fundraising trading: Costs of goods sold and other costs		0	0	0	0	0
Investment management costs		0	0	0	0	0
Charitable activities	6	(190)	(1,152)	0	(1,342)	(1,316)
Governance Costs	5	(47)	(118)	0	(165)	(168)
Other resources expended		0	0	0	0	0
Total Resources Expended		(237)	(1,270)	0	(1,507)	(1,484)
Net incoming/(outgoing) resources before transfers		207	198	0	405	1,276
TRANSFERS						
Gross transfer between funds	8	0	0	0	0	0
Net Incoming/(Outgoing) Resources before other recognised gains and losses		207	198	0	405	1,276
OTHER RECOGNISED GAINS/LOSSES						
Gains/(losses) on revaluation of fixed assets for charity's own use		0	0	0	0	0
Gains/(losses) on investment assets	12	509	1,093	0	1,602	4,406
Net Movement in Funds		716	1,291	0	2,007	5,682
Adjustment to add back: Notional Audit Fee	10	2	5	0	7	10
Net Movement in Funds excluding Notional Audit Fee		718	1,296	0	2,014	5,692
RECONCILIATION OF FUNDS						
Fund balances brought forward at 1 April 2013		12,227	27,093	1,555	40,875	35,183
Fund balances carried forward at 31 March 2014		12,945	28,389	1,555	42,889	40,875

The notes at pages 152 to 161 form part of this account

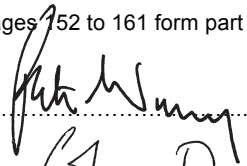
BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

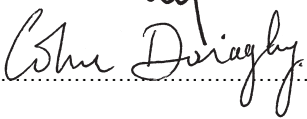
BALANCE SHEET

	Notes	31 March 2014 £000	31 March 2013 £000
Fixed Assets			
Intangible assets		0	0
Tangible assets	11	0	0
Heritage assets		0	0
Investments:			
Investments	12	41,253	38,948
Programme related investments		0	0
Total Fixed Assets		41,253	38,948
Current Assets			
Stocks		0	0
Debtors	13	114	266
Short term investments and deposits		972	966
Cash at bank and in hand		659	960
Total Current Assets		1,745	2,192
Creditors : Amounts falling due within one year	14	(109)	(265)
Net Current Assets/(Liabilities)		1,636	1,927
Total Assets less Current Liabilities		42,889	40,875
Creditors : Amounts falling due after more than one year	14	0	0
Provisions for liabilities and charges		0	0
Net Assets		42,889	40,875
Funds of the Charity			
Restricted Income Funds	15	28,389	27,093
Endowment Funds	15	1,555	1,555
Unrestricted Income Funds			
Unrestricted Income Funds	15	12,945	12,227
Revaluation reserve		0	0
Total unrestricted funds		12,945	12,227
Total charity funds		42,889	40,875

The notes on pages 152 to 161 form part of this account

Chairman: 

Date: 5 June 2014

Chief Executive: 

Date: 5 June 2014

BELFAST HEALTH & SOCIAL CARE TRUST**CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014****NOTES TO THE ACCOUNTS****1. Accounting policies****1(a) Basis of preparation**

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities' The Statement of Recommended Practice issued in March 2005, and with relevant guidance issued by the DHSSPS.

1(b) Incoming resources

All incoming resources are included in full in the statement of financial activities as soon as the following three factors can be met:

- i. entitlement – arises when a particular resource is receivable or the charity's right becomes legally enforceable;
- ii. certainty – where there is reasonable certainty that the incoming resource will be received;
- iii. measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

1(c) Incoming resources from legacies

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1(d) Gifts in kind

- i. Assets given for distribution by the charity are included in the Statement of Financial Activities only when distributed.
- ii. Assets given for use by the charity (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.
- iii. Gifts made in kind but on trust for conversion into cash and subsequent application by the charity are included in the accounting period in which the gift is sold.

In all cases the amount at which the gifts in kind are brought into account is either a reasonable estimate of their value to the charity or the amount actually realised. The basis of the valuation is disclosed in the Trustees Report.

1(e) Intangible income

Intangible income (e.g. the provision of free accommodation) is included in the accounts with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such

income is the financial cost of the third party providing the resources.

1(f) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1(g) Allocation of support costs and overheads

Support costs and overheads have been allocated between Governance Costs and Charitable Activities. Costs which are not wholly attributable to an expenditure category have been apportioned. The analysis of support costs and the bases of apportionment applied are shown in note 5. Where costs are shared by two or more charitable activities, support costs have been apportioned between categories and this is analysed in note 6.

1(h) Costs of generating funds

The costs of generating funds are the cost of Investment management fees.

1(i) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in note 5.

1(j) Governance costs

Governance costs comprise all costs incurred in the governance of the charity. These costs include costs related to statutory audit together with an apportionment of overhead and support costs.

1(k) Fixed assets

There are no fixed assets held by the Charitable Trust Funds.

1(l) Donated assets

There are no donated assets held by the Charitable Trust Funds.

1(m) Investment fixed assets

Investment Fixed Assets are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Property assets are not depreciated but are shown at market valuation.

Quoted stocks and shares included in the balance sheet are carried at market value based on the closing market value at the year end.

Other investment fixed assets are included at trustees' best estimate of market value.

1(n) Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of

Accounts

acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1(o) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchased date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

1(p) Funds structure

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment fund. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

1(q) Pensions

The Charitable Trust Fund has no employees.

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

2 Analysis of voluntary income

	Unrestricted Funds £000	Restricted Funds £000	2014 Total Funds £000	2013 Total Funds £000
Donations from individuals	33	367	400	567
Corporate donations	0	11	11	83
Legacies	74	329	403	1,083
Grants	0	0	0	0
Other	2	36	38	35
Total	109	743	852	1,768

3 Gross investment income

	2014 Total Funds £000	2013 Total Funds £000
Gross income earned from:		
Fixed asset equity and similar investments	1,053	975
Fixed asset cash on deposit	0	0
Current asset investments	7	17
Other	0	0
Total	1,060	992

4 Incoming resources from charitable activities

There is no Income from charitable activities for Charitable Trust Funds for year ended 31 March 2014 (2013: Nil)

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

5 Allocation of support costs and overheads

	2014 Total Funds £000	Allocated to Governance £000	Charitable Activities £000	Basis of apportionment	2013 Total Funds £000
Financial	0	0	0		0
Administration	158	158	0	Usage	158
Salaries and related costs	0	0	0		0
Staff training	0	0	0		0
Staff recruitment	0	0	0		0
Office rent	0	0	0		0
Internal Audit	0	0	0		0
External Audit	7	7	0	Usage	10
Telephone, Postage & Stationery	0	0	0		0
Bank Charges	0	0	0		0
Other professional expenses	0	0	0		0
Insurance	0	0	0		0
Other	0	0	0		0
Total	165	165	0		168

6 Analysis of charitable expenditure

	Grant funded activity £000	Support Costs £000	2014 Total £000	2013 Total £000
Medical research	0	371	371	423
Purchase of new equipment	0	374	374	331
Building and refurbishment	0	74	74	23
Staff education and welfare	0	302	302	293
Patient education and welfare	0	181	181	212
Other	0	40	40	34
Total	0	1,342	1,342	1,316

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

7 Analysis of grants

The Charitable Trust Funds have no grants in year ended 31 March 2014 (2013: Nil)

8 Transfer between funds

	2014 £	2013 £
Restricted Funds	0	15,118
Unrestricted Funds	0	(15,118)
Endowment	0	0
Total	0	0

9 Analysis of staff costs

The average number of employees on a full-time basis in the year was Nil (2013: Nil). The Charitable Trust is recharged a portion of Belfast Trust staff costs as administration charges each year.

10 Auditor's remuneration

The auditor's remuneration of £6,750 (2013: £9,750) related solely to the audit with no other additional work undertaken.

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

11 Total tangible fixed assets

There are no fixed assets held by Charitable Trust Funds (2013: Nil)

12 Analysis of Fixed Asset Investments

12.1 Investments in a Common Investment Fund

	2014 £000	2013 £000
Market Value at 1 April 2013	38,948	33,717
Net Cash Inflow/(Outflow)	(350)	(150)
Share of income	1,053	975
Share of realised gains/(losses)	330	83
Share of unrealised gains/(losses)	1,272	4,323
Market Value at 31 March 2014	41,253	38,948

12.2 Movement in fixed asset investment

	2014 £000	2013 £000
Market Value at 1 April 2013	0	0
Less: Disposals at carrying value	0	0
add: Acquisitions at cost	0	0
Net gain / loss on revaluation	0	0
Market value at 31 March 2014	0	0
Historic Cost at 31 March 2013	0	0

12.3 Market Value as at 31 March 2014

	Held in UK £000	Held outside UK £000	Total £000	2013 Total £000
Investment Properties :				
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF - EHSSB area only	41,253	0	41,253	38,948
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total market value of fixed asset investments	41,253	0	41,253	38,948

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

13 Analysis of Debtors

	2014 £000	2013 £000
13.1 Amounts falling due within one year :		
Trade debtors	0	0
Prepayments	0	0
Accrued income	0	0
Other debtors	114	266
Total	114	266

	2014 £000	2013 £000
13.2 Amounts falling due over one year :		
Trade debtors	0	0
Prepayments	0	0
Accrued income	0	0
Other debtors	0	0
Total	0	0

14 Analysis of Creditors

	2014 £000	2013 £000
14.1 Amounts falling due within one year :		
Loans and overdrafts	0	0
Trade creditors	0	0
Other creditors	109	265
Accruals	0	0
Deferred income	0	0
Total	109	265

14.2 Amounts falling due after more than one year :		
Loans and overdrafts	0	0
Trade Creditors	0	0
Other creditors	0	0
Accruals	0	0
Deferred income	0	0
Total	0	0

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

15 Analysis of charitable funds

	Balance at 1 April 2013 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Fund at 31 March 2014 £000
Endowment Funds						
RVH General C.I.P.	420	0	0	0	0	420
Frederick Street Nurses (Cap) RVH	182	0	0	0	0	182
BOAG Trust (Capital) RVH	339	0	0	0	0	339
EM Wiles Fund (Capital) RVH	117	0	0	0	0	117
Other (individually less than 5%)	497	0	0	0	0	497
Endowment funds total	1,555	0	0	0	0	1,555
Restricted Funds						
Renal BCH	1,519	105	(64)	0	62	1,622
Other (individually less than 5%)	25,574	1,363	(1,201)	0	1,031	26,767
Restricted funds total	27,093	1,468	(1,265)	0	1,093	28,389
Total	28,648	1,468	(1,265)	0	1,093	29,944

	Balance at 1 April 2013 £000	Incoming resources £000	Resources expended £000	Transfers £000	Gains and losses £000	Fund at 31 March 2014 £000
Analysis of unrestricted and material designated funds						
RVH General	1,177	87	(89)	0	65	1,240
RMH General	2,185	58	(11)	0	89	2,321
RBHSC General	5,877	160	(73)	0	238	6,202
Mater General Fund	1,065	28	(30)	0	41	1,104
NICC General Fund	843	40	(12)	0	34	905
Other (individually less than 5%)	1,080	71	(20)	0	42	1,173
Total	12,227	444	(235)	0	509	12,945
Total Funds	40,875	1,912	(1,500)	0	1,602	42,889

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

16 Contingencies

The Trust Funds have no contingencies at year ended 31 March 2014 (2013: Nil)

17 Commitments

The Trust Funds have no commitments at year ended 31 March 2014 (2013: Nil)

18 Financial Guarantees

The Belfast HSC Trust Charitable Trust Funds have not given any financial guarantees as at 31st March 2014 (2013 : £nil)

19 Related Party Transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Belfast Health and Social Care Trust Funds.

Board Members (and other senior staff) take decisions both on Charity and Exchequer matters but endeavour to keep the interests of each discrete and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public.

Non Executive Directors

Some of the Trust's Non Executive Directors have disclosed interests with organisations from which the Trust purchased services from or supplied services to during 2013/14. Set out below are details of the amount paid to these organisations during 2013/14. In none of these cases listed did the Non Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
	£000s	£000s	£000s	£000s
Queen's University Belfast	244	0	0	0

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

Mr JPJ O'Kane (Non Executive Director) holds the position of Registrar and Chief Operating Officer for Queen's University Belfast.

Transactions with these related parties are conducted on an arm's length basis. The purchase of goods and services are subject to the normal tendering processes under Northern Ireland Public Procurement Policy, Trust Standing Orders and Standing Financial Instructions. There are no provisions for doubtful debts against the related party balances owed. In addition, the Trust has not provided or received any financial guarantees in respect of any related parties identified.

Other Board Members and Senior Managers

No other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchased services relating to Charitable Trust Funds during 2013/14.

Charitable Trust Funds

Trustees Report

Year Ended 31 March 2014

Accounts

Annual Report of the Trustees of the Trust Funds held by the Belfast Health & Social Care Trust for the year ended 31 March 2014

Background

Under the Health and Personal Social Services (NI) Order 1972 (as amended by Article 6 of the Audit and Accountability (NI) Order 2003), the Trust is required to prepare annual accounts in respect of endowments and other property held on trust by it in a form determined by the DHSSPS. Further, under the requirements of the Statement of Recommended Practice (SORP) 2005 “Accounting and Reporting by Charities”, is the requirement to produce an Annual Report.

Investment arrangements

In order to maximise the total return from investment of the Trust funds, the Northern Ireland Health and Social Services Charities Common Investment Fund was established by an Order dated 30 March 1995, made by the Department of Health and Social Services under Section 25 of the Charities Act (Northern Ireland) 1964. The charitable funds of the Belfast Health & Social Care Trust are invested within this Common Investment Fund. A committee has been established to manage the operations of the Common Investment Fund. During 2013/14 this committee consisted of the following individuals:

Mr Charles Jenkins (Chairman)	BHSCT, Non Executive Director
Mr Les Drew	BHSCT, Non Executive Director
Mr Martin Dillon	BHSCT Director of Finance
Mrs Fiona Cotter	BHSCT Co Director Accounting & Financial Services
Mr Neil Guckian	South Eastern HSC Trust Director of Finance
Mr Nigel Mansley	South Eastern HSC Trust, Non Executive Director

Since 1st April 2012 the Belfast Health & Social Care Trust has had responsibility for the administration of the Common Investment Fund.

Accounts

Names of Trustees

Under the Health and Personal Social Services (NI) Order 1972, as amended by Article 16 of the Health and Personal Social Services (NI) Order 1991, the Board of the Belfast Health & Social Care Trust are the trustees of the Trust Fund. During 2013/14 the following acted as Trustees:

Chairperson

Professor Eileen Evason
Acting Chair wef 1.01.13 – 2.03.14
Mr Peter Mc Namey
Chairman wef 3.03.14

Non Executive Directors

Ms Joy Allen – resigned wef 28.02.14
Mr Les Drew
Councillor Tom Hartley
Mr Charles Jenkins
Mr James O’Kane

Executive Directors

Chief Executive	Mr Colm Donaghy
Director of Finance	Mr Martin Dillon
Director of Social and Primary Care	Mr C Worthington
Medical Director	Dr Tony Stevens
Director of Nursing and User Experience	Miss Brenda Creaney

Address of Principal office

A Floor
Belfast City Hospital
Lisburn Road
Belfast BT9

Charity Number: XT1874

The Trustees employed the following professional advisors during the year:

Auditors

Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

Bankers

Bank of Ireland
Belfast City Branch
Belfast BT1 2BA

Solicitors

Directorate of Legal Services
Business Services Organisation
2 Franklin Street
Belfast BT2 8DQ

(Advisors in relation to the Charitable Trust Funds Review)

Cleaver Fulton Rankin
50 Bedford Street
Belfast BT2 7FW

Principal Advisors

(Advisors in relation to the Common Investment Fund)

Cunningham Coates Stockbrokers
19 Donegall Street
Belfast BT1 5BX

Structure, governance and management

The Trust Board acts as “corporate trustee” for the Charitable Trust funds and is responsible for ensuring that these funds are held and managed separately from public funds.

The Trust Board has established a Charitable Funds Advisory Committee, which is authorised by the Board to undertake any activity within its terms of reference. It is authorised to seek advice from whatever source it deems to be appropriate in order to fulfil its function. Membership of the Charitable Funds Advisory Committee during 2013/14 was as follows:

Mr Les Drew (Chair)	Non Executive Director
Mr Colm Donaghy	Chief Executive
Mr Martin Dillon	Director of Finance
Miss Brenda Creaney	Director of Nursing and User Experience
Dr Tony Stevens	Medical Director
Mr Cecil Worthington	Director of Social and Primary Care
Ms Joy Allen	Non Executive Director

The roles and responsibilities of the Charitable Funds Advisory Committee in relation to the management and governance of the Trust Fund are as follows:

- Oversee charitable funds in line with guidance in the Trust’s Standing Financial Instructions, Departmental guidance and legislation
- Ratifying the creation of new funds by the Director of Finance where funds and/or other assets are received from donors in circumstances where the wishes of the donor cannot be accommodated within the scope of an existing fund.
- Make recommendations on the potential for rationalisation of funds within statutory guidelines

Accounts

- Ensure that assets in ownership of, or used by, the Charitable Fund will be maintained with the Trust's general estate and inventory of assets
- Ensure that funds are not unduly or unnecessarily accumulated
- Produce an annual statement on internal control over Charitable funds, being informed by reports from Management, the Internal Auditor and the External Auditor
- Ensure that a Trustees Report is produced as part of the production of annual accounts for charitable funds
- Ensure that expenditure from charitable funds is subject to appropriate value for money considerations including proper procurement procedures where applicable
- Ensure that Annual accounts are prepared in accordance with DHSSPS guidelines and submitted to the Trust Board within agreed timescales
- On behalf of the Trust Board, and on the advice of the Senior Management Team, the Committee will authorise appropriate policies and procedures in relation to charitable funds.

The Trustees have delegated the authority for expenditure decisions to the Charitable Funds Advisory Committee. The Trustees have also delegated expenditure decisions to specific individuals within the Trust to recommend expenditure from restricted funds. These recommendations were approved by a designated Director of the Trust.

In the Belfast Trust the delegated authorities will be contained in the Terms of Reference for the Charitable Funds Advisory Committee.

In addition, the Charitable funds Advisory Committee recognise the current and ongoing economic conditions in investment markets and its impact on the Charitable Trust Fund's investments. The Charitable Trust Fund Advisory Committee will continue to ensure that there is:

- Continued representation on behalf of the Belfast Charitable Trust Funds on the Common Investment Fund Committee
- Continued discussion and review of Investment Management performance reports and forecasts.

As the Trustees are directors of the Belfast Trust, the policies and procedures followed for recruitment, induction and training of these officers applies also to their duties as Trustees.

During the year, none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Belfast HSC Trust's Charitable Trust Funds.

Accounts

Objectives and activities

The objectives of the Belfast Health & Social Care Trust are to ensure that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

The aim of the Trustees is to enhance the patient experience within the hospital through planned expenditure from the funds available. The Trustees have not undertaken any fundraising activities in 2013/14 and relied on voluntary contributions and donations.

Achievements and performance

The Trustees policy is to seek to balance the use of the Trust funds capital and income in a way which maximises the benefits to the hospital and patients and which sustains historical levels of income.

During the year the Trust Fund continued to engage in activities commensurate with its objectives. Over £1.3m was expended on charitable activities, in accordance with the Trust's policies and procedures in relation to expenditure from Trust Funds.

Where there are cash balances surplus to requirements the Trust transfers such balances to the Common Investment Fund, in order to maximise the return on investments.

Financial Review

Introduction

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities' The Statement of Recommended Practice issued in March 2005, and with relevant guidance issued by the DHSSPS.

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment fund. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

Review of the year

Income and Expenditure

For the year ended 31 March 2014 there was net income surplus of £412k (after excluding the notional audit fee).

Accounts

Total income of £1,912k was received in comparison to £2,760k in 2012/13 representing an overall decrease of £848k in 2013/14.

Voluntary income accounted for £852k of the total income

Investment income accounted for £1,060k.

Voluntary income decreased £916k on the 2012/13 figure of £1,768k.

Investment income increased £68k on the 2012/13 figure of £992k.

The increase in investment income is due to the additional return from a higher amount being invested in 2013/14 than in 2012/13.

The decrease in total income in 2013/14 is mainly due to a decrease of £680k in legacies received by the Belfast Trust in year, giving a total for legacies received of £403k for 2013/14 as compared to £1,083k for 2012/13.

The overall trend is downwards for donations to the Belfast HSC Charitable Trusts in 2013/14 and this is evidenced through a decrease of £167k in donations from individuals and a decrease of £72k in Corporate Donations as compared to the prior year, this reflects the overall trend in the current economic climate.

The total resources expended for the year were £1,507k (£1,484k in 2012/13) of which total direct charitable expenditure for the year accounted for £1,342k, an increase of £26k on 2012/13.

Total direct charitable expenditure on Building & refurbishment, purchase of equipment & other expenditure increased by £109k on prior year figures. Medical Research decreased by £52k and Patients welfare decreased by £31k compared to 2012/13.

Of the remaining expenditure, governance costs for the financial administration of the fund amounted to £165k representing 8% of total incoming resources.

Financial position at year-end

The total fund balance at 31 March 2013 was £42,889k an increase of £2,014k on the fund balance of £40,875k at 31st March 2013.

In 2013/14 the equity market unrealised and realised gains decreased significantly from £4,406k in 2012/13 to £1,602 in 2013/14. The gain of £1,602 when added to the net income surplus of £412k resulted in the total increase of £2,014k to the fund. This increase to the fund is lower than the increase of £5,692k in 2012/13. This reflects the continuous slow recovery in equity and bond markets.

Financial controls

The Trustees are aware of their financial responsibilities for the money that is held on trust.

Appropriate policies and procedures are in place to ensure these responsibilities are adequately discharged, and these are reviewed on a regular basis.

Accounts

Statement of risk

The management of risk in relation to the Trust Funds is closely aligned with the Belfast Health & Social Care Trust's risk management procedures. These are outlined in detail in the Statement on Internal Control contained within the Trust Fund's annual financial statements.

Reserves policy

The Trust Fund does not currently enter into future commitments and so has not created any reserves for this.

Investment policy

For investment purposes the balances on the Trust funds of all Trusts in the greater Belfast area are pooled and invested in the Common Investment Fund.

Charitable Trust Funds review

The Trust continued to work on the advice and guidance of Cleaver Fulton Rankin Solicitors in respect of the review of funds. Files submitted to the Attorney General in January 2013 have been reviewed by his office, a process of re-submission in a new format requested by the Attorney General is currently ongoing. As part of the process the Charitable Trust Funds review working group regularly update and advise the Charitable Funds Advisory Committee of progress to date.

Plans for future periods

Prepare for the implementation of the proposed new funding arrangements by communicating the proposed changes to Trust Staff.

Provide training for the new fund committees and the Charitable Trust Fund Team.

Work with the Charities Commission when it is fully established and ensure that the registration process required under legislation is completed.

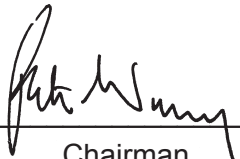
Funds held as custodian trustee on behalf of others

The Belfast HSC Trust does not act as Custodian Trustee on behalf of others.

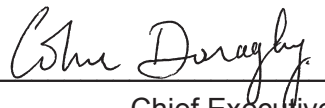
Approved by the Trustees at a meeting of the Board on 5 June 2014

Signed:

Mr Peter Naney


Chairman

C. Donaghy


Chief Executive

