annual report
and accounts

2014/15

Belfast Health and Social Care Trust

Belfast Health and Social Care Trust
Annual Accounts
for the year ended 31 March 2015

Laid before the Northern Ireland Assembly under Article 90 (5)
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(as amended by the Audit and Accountability Order 2003)
by the Department of Health, Social Services and Public Safety
on
30th June 2015

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This document is available in alternative formats on request

Chairman's foreword

This is the eigth annual report for Belfast Health and Social Care Trust, and I am pleased to report that we have met our financial commitments in a year of continued financial pressure.

I have been Chairman of Belfast Trust for just over a year, and during that time it has been my privilege to gain a more comprehensive insight to what is a very large and complex organisation. We are one of the largest healthcare providers in the United Kingdom providing health and social care to the population of greater Belfast and part of Castlereagh, as well as most of the regional specialties for Northern Ireland.

I have been very struck by the level of commitment from the staff sometimes in the face of intense pressure and serious media scrutiny. These are people who put the patient at the heart of decision-making and constantly strive to put patients and clients first.

For example' we have a consultant-led team working with GP colleagues to meet the acute needs of older people, with rapid assessment, advice and intervention, providing an alternative to hospital admission. If they need a hospital admission, BCH-Direct is a new service facilitating direct access for frail elderly who would otherwise have to attend the Emergency Department.

SCREAM (Standardised Critical Care Resuscitation and Emergency Airway Management) is a course developed for critical care nurses, to equip them with the necessary skills and knowledge to deal with emergency situations. It originated in the Regional Intensive Care Unit and has been so successful it is now being rolled out to other parts of the hospital.

Sometimes the innovation does not have to be high tech, but just requires a human touch. Like the support service for bereaved families instigated in the Intensive Care Unit, but being rolled out in other areas of the Trust, or the HIV users forum which actively invites views of the service users on how the HIV service could be improved.

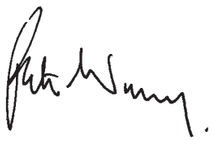
In the community we have established family support hubs across Belfast representing the implementation of one of the 'signature projects' outlined by the Office of First Minister and Deputy First Minister (OFMDFM) in keeping with the Early Intervention and 'Delivering Social Change' agenda.

These are just a few 'snapshots' of excellence and innovation. The pages that follow give a flavour

Chairman's foreword

of the wide ranging support that staff in Belfast Trust provide to the entire population of Northern Ireland. Our work ranges from helping frail elderly to maintain their independence to finding new ways of treating fractures in young children, from establishing new pathways to treat ST segment Myocardial Infarction (STEMI) more quickly, to supporting our 'looked after children' into the world of employment.

I would like to thank my non executive colleagues on the board of directors as well as the executive team for their continued support. Thank you to Martin Dillon for his caretaker role as acting Chief Executive (July 2014 – December 2014), and welcome to Dr Michael McBride who took up post as Chief Executive in December 2014.



Peter McNaney
Chairman
Belfast Trust

Chief Executive's report

I have been in the post of Chief Executive of Belfast Trust since December 2014, although having spent several years in the Royal Hospitals as Medical Director and as a practicing consultant before that, in many ways it felt like a return to familiar places and people.

The scale and complexity of this vast organisation touches the lives of so many people every day. Belfast Trust is often defined by numbers. A budget of £1.2bn with a daily spend of around £3m; 22,000 staff; 8,000 meals a day; 33,000 district nurse visits a year; 150,000 inpatients; 130,000 outpatients; 75,000 day cases; 7,000 care packages. Numbers however do not begin to tell the full story, and we must never fail to remember that behind these numbers are people, their stories and experiences.

The Belfast Trust has a clear job – to give the best possible care as a team and to provide this care with dignity and respect in a timely and safe way. We must put patients and clients first each time and every time. At the heart of what we do is a real person, a person with fears, hopes and dreams, not a statistic or a number. As an organisation we are connected by our values as caregivers. People depend on us and our values must underpin and determine all that we do.

The entire health system in Northern Ireland came under immense pressure this winter, and this was felt right across our inpatient acute and community teams. These challenges were felt most acutely by our fracture and Emergency Department (ED) teams and in RBHSC ED and paediatric intensive care, however with consequences across the Trust in all services. I saw tremendous efforts made by every team across the Trust to ensure that the sickest and most vulnerable were seen and treated as quickly as possible, a good example of a connected organisation where patient and client care came first and above all every time. Staff met, and continue to meet these challenges head-on, looking for ways to continuously improve the service that we provide.

Over the last number of months I have met with many staff across the Trust and have witnessed first hand advances in medical science, new technology, techniques and treatments that are improving the lives of those we care for. But on top of that there is the human element, the staff I have met who really do put patients first each time, every time and above all else. As one patient said to me when I was on a ward recently, '....they make me safe, in control again, as if I am the most important person that day...'

In February we launched 'Let's talk Trust' – an internal consultation to redefine what it is Belfast

Chief Executive's report

Trust stands for, what is important to us and what guides us. On the wider stage, the Donaldson Report (The Right Time, The Right Place) which was published this year offers us a unique opportunity to shape the health service of the future. The Belfast Trust has engaged fully with the consultation, as we look for scope to improve what we do. Looking forward, the demands on us continue to grow and resources will not keep pace, so we all must find innovative ways to deliver the best possible service with what is available to us.

Our overarching task is to improve the health of the population we serve, enhance the experience of care and make best use of the resources we have. Our main focus must be continuous improvement so that we are in a more resilient position next winter. Improvement is our responsibility and we need to redouble our efforts to radically overhaul how some of our services are provided. We must improve the delivery of unscheduled care and achieve a balance between scheduled and unscheduled care. It is not acceptable that one element of our service at times negatively affects another disadvantaging those awaiting elective care – this is not consistent with our values, is not sustainable, and is not improving the lives of the people who need us.

While I recognise that resources are tight, rather than dwell on what we don't have, our focus should be on what we can do with what is available. We must make every penny work for our patients and clients and not be constrained by what we can't do rather motivated by what we can do. There is no alternative – no Plan B!

I would like to pay particular tribute to Martin Dillon who more than fulfilled the role of acting Chief Executive in the months following the departure of Colm Donaghy in July 2014. Martin provided a steady hand on the tiller, and he has now reverted to his previous and valued role as Director of Finance and Deputy Chief Executive. My sincere thanks also to our Chairman Peter McNaney for his continued ambition for this organisation and his energy and support.

As Sir Liam Donaldson says: 'Daring to do the right thing is not always easy in health and social care.' I am confident that the people who make Belfast Trust what it is, have the courage and commitment to do that, and I am proud to stand with them as we continue to transform our services to give the best possible care and to provide this care with dignity and respect.

Dr Michael McBride
Chief Executive
Belfast Trust

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 £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 128,580 people this year; 82,959 in Royal Victoria Hospital and 45,621 in the Mater Hospital. In our hospitals in 2014/15 we delivered 6,141 babies. In the community we are corporate parents to 742 children in care, the majority in foster care. We are also responsible for 382 children on the child protection register. There were 7,355 care packages in place as of 31 March 2015 within older people services. 739 through residential care, 1,797 through nursing home care and 4,819 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 neurorehabilitation 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

i. Non-Executive Directors

- Mr Peter McNaney – appointed March 2014
- Mr Les Drew
- Mr Tom Hartley
- Mr Charlie Jenkins
- Dr Val McGarrell
- Mr James O'Kane

ii Executive Directors

- Dr Michael McBride appointed December 2014; Mr Martin Dillon, Interim Chief Executive – July-December 2014; Mr Colm Donaghy, Chief Executive – resigned June 2014
- Miss Brenda Creaney, Director of Nursing and User Experience

- Mr Martin Dillon, Director of Finance and Estate Services / Deputy Chief Executive
- Mr Cecil Worthington, Director of Social Work / Children's Community Services
- Dr Cathy Jack appointed August 2014; Dr Tony Stevens, Medical Director – resigned July 2014

iii Directors

- Mr Damian McAlister appointed August 2014; Mrs Marie Mallon, Deputy Chief Executive/ Director Human Resources – retired July 2014
- Mr Brian Barry, Director of Specialist Hospitals and Women's Health
- Mrs Bernie Owens, Director of Unscheduled and Acute Care
- Ms Catherine McNicholl, Director of Adult, Social and Primary Care
- Mrs Jennifer Welsh, Director of Surgery and Specialist Services
- Mr Shane Devlin, Director of Planning, Performance and Informatics
- Mrs Maureen Edwards, acting Director of Finance – July–December 2014

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 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 31 March 2015 which pertained solely to the audit of the accounts is £74,700 made up as follows, public funds £69,500 and Charitable Trust Funds £5,200.

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 2015.

It is recognised that Mental Health-related (25%) and Musculoskeletal (17.5%) conditions are key causes of absence and these have been specifically targeted in 2014/15 through a range of initiatives including Early Intervention Physiotherapy Service, Guidance and Support Leaflets on Mental Health in the workplace, Clinical Psychology Services, Condition Management Programme, 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:

- Establishment of annual absence targets for each Directorate
- Delivery of monthly Mandatory Training for Managers in Attendance Management Protocol, in addition to ad-hoc, on-site, tailored training for managers and their teams regarding absence. 1,295 staff and managers were trained in Attendance Management between April 2014 and March 2015
- Design and launch of a new training course entitled "Managing Disability in the Workplace and Reasonable Adjustments"
- Case Management and Case Conference Meetings incorporating Occupational Health and Management
- Delivery of training for Managers using Human Resources Payroll and Travel System (HRPTS) to record sickness absence
- Completion of annual audit of compliance with the Attendance Protocol with findings showing an improvement in overall compliance rates
- Provision of Human Resources (HR) Drop-in clinics for managers and staff at a number of Trust facilities, providing advice on a range of HR issues including 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 learn and 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 meet quarterly to monitor complaints received, identify any trends and consider any learning which can be shared.

The complaints department continues to provide training for staff on the importance of providing excellence in care and when care isn't at the standard it should be, how to deal with complaints locally.

Information Governance

In Belfast Trust information governance is the framework of law and best practice that regulates the manner in which information is managed, obtained, handled, used and disclosed. We are an organisation that collects and processes vast quantities of information from our patients, clients and other users as well as from our staff. We use this information, for example, for efficient planning, proper maintenance of accounts, to provide assurance on the level of service provision and the monitoring of outcomes. Good quality information forms the basis of high quality care.

We are very aware of the need to ensure that all personal data is held in a secure and confidential manner and continually look at ways to improve how we handle paper and computer records. We endeavour at all times to treat this information with the utmost care and respect.

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.

Data loss or mismanagement does occasionally happen and while these breaches are relatively minor in nature, nevertheless the Trust continues to use the learning from such incidents to inform and develop good practice. A recent audit from the Information Commissioner's Office was welcomed as an opportunity to have independent scrutiny on how we manage personal information. The Trust views the outcome as a beneficial way to improve what we can do to protect and secure all personal data.

Infection prevention and control

In the lifespan of Belfast Trust we have achieved a year-on-year 60% reduction in our numbers of Clostridium difficile (C.diff) and MRSA bacteraemias. The reduction targets set for 2014/15 were extremely challenging. This year for the first time the outturn was above the target number for both C.diff and MRSA bacteraemias. The increasing workload and bed occupancy demands faced by the Trust over this year could have played some part in this increased incidence. The target for C.diff was 105 cases and the outturn was 140. The target for MRSA bacteraemias was 16 and the outturn was 28.

Directorates with the greatest increase in numbers of these target organisms have developed an action plan to address this situation. These plans are reviewed monthly at the Healthcare Associated Infection Improvement Team (HCAIIT) meetings. The Trust continues to prioritise infection prevention and control at the highest level in the organisation from ward to board. Ward to board assurance on the HCAI reduction programme is delivered through review of balanced scorecards on a regular basis by Ward Sisters, Assistant Service Managers, Service Managers, Co-Directors and Directors. Action plans are produced where standards have not reached the accepted target level. Balanced scorecards for Directorates are reviewed at a monthly Safety Improvement Team (SIT) and HCAI Improvement Team (HCAIIT) meetings and at Directorate Accountability Review meetings with the Executive Team.

Specified infections (all MRSA bacteraemias, Clostridium difficile / MRSA infections which appear on Part 1 of a death certificate and Clostridium difficile clusters) are investigated by a Root Cause Analysis (RCA) process. The RCA investigations are undertaken by the clinical team supported by Consultant Medical Microbiologists and Infection Prevention and Control Nurses (IPCNs). The findings and related action plans are brought by Governance Managers to Directorate Governance meetings and learning is shared at HCAIIT meetings.

The Regulation and Quality Improvement Authority (RQIA) have made numerous visits to the Trust in the past year and have visited all critical care units. This is a comprehensive audit that in addition to scrutinising the governance structure, also includes clinical practices, decontamination of equipment and environmental cleanliness. All the critical care units have scored very well in these independent audits.

In this year independent scrutiny has also been undertaken through internal audit. The Infection Control, controls assurance standard was subject to verification in March 2015 and the score of 91% reflected substantive compliance.

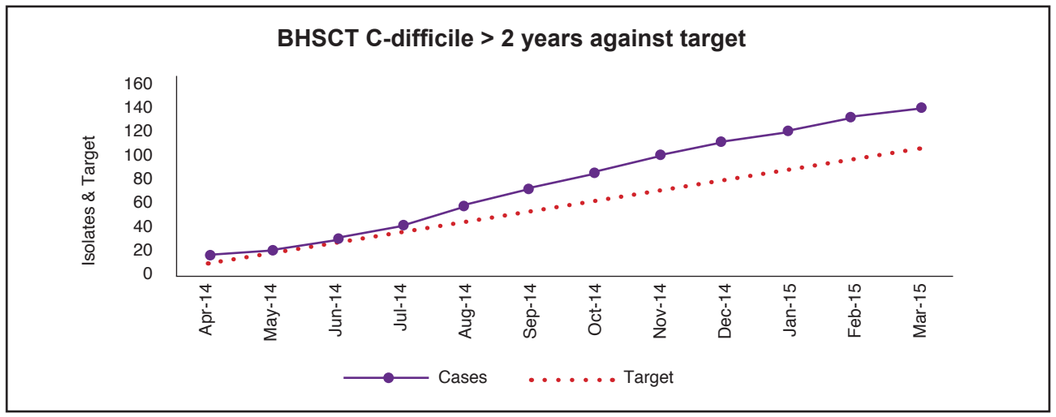
Surveillance of healthcare associated infections (HCAIs) is ongoing. The IPCNs scrutinise laboratory results for any microorganisms that can cause problems for our patients. In the last year we are seeing an increase in the number of Carbapenemase Producing Enterobacteriaceae (CPE) microorganisms which are very resistant to antibiotics. These microorganisms normally live harmlessly in the bowel and do not cause infection. They can cause infection in patients who are very ill, for example, when they need intensive care or while receiving chemotherapy. To ensure that patients who may be carrying these organisms are identified quickly a new risk assessment form has been introduced.

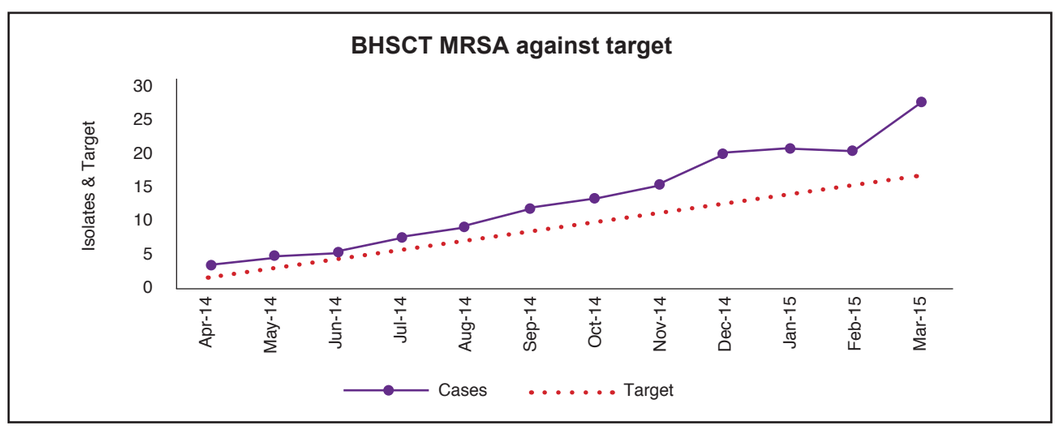
The prevention of HCAIs remains a high priority for the Trust and we believe that control of infection is everyone's business. Everyone must remember to carry out hand hygiene before and after visiting a patient, not to visit when we are ill and to observe visiting times so that we can provide a clean, safe environment for our patients.

Performance report

Performance: Health Care Acquired Infections

One of the key challenges of the Trust in 2014/15 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. Although performance has been below target, the incidence of these infections remains on a downward trajectory. It is also noteworthy that the proportion of infections acquired in the community, ie. where the patient was infected before they were admitted and only diagnosed when in hospital, appears to be higher this year compared to 2013/14.





Performance: Inpatient and day cases

The Trust's aim was to have 80% of patients treated within 13 weeks and for no patient to wait longer than 26 weeks. Over the year as a whole 68% of patients were treated within 13 weeks. However, 8,630 patients were waiting over 26 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 26 week maximum waiting time target, by March 2015. The Trust continues to work closely with the Health and Social Care Board (HSCB) to review those specialties facing particular difficulties. In addition it is the intention of the Trust to form a high level, medically-led elective care reform group to improve access to services.

Performance: Outpatients

The Trust's aim was to have 80% of patients treated within nine weeks. 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 59% of patients were treated within nine weeks and 38,010 patients were waiting for longer than 15 weeks by year end. As with inpatient elective care, 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 2015.

The Trust will continue to review opportunities for addressing current demand with the HSCB in the context of resources available. A detailed outpatient review is being completed and opportunities identified through this process will be taken forward. The Trust is also hoping to secure some funding from the DHSSPS Change Fund for 2015/16 to take forward modernisation initiatives within outpatient services in 2015/16.

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 was 91% however the target was exceeded in the fourth quarter, traditionally the period of highest demand. The implementation of additional fracture theatre lists over weekends has contributed to this improvement.

Performance: Emergency Department

The Trust had two aims during the year; to ensure that 95% of patients attending Emergency Departments (EDs) in the Trust would be treated, admitted or discharged within four hours of their arrival and that no patient would wait for longer than 12 hours – our performance in relation to the four hour target was only 69% and more than1,700 patients were waiting for longer than 12 hours

in ED. Again the Trust has been working continuously with the HSCB to identify capacity issues resulting from an increase in ED attendances, increased emergency admissions and an increasing acuity of patients attending the Royal Victoria Hospital (RVH) in particular. Throughout the year ED pressures were the focus of a high level clinically led improvement group and the work of this group will continue into 2015/16.

Performance: Renal services

The Trust aimed to undertake a total of 80 kidney transplants during 2014/15 including transplants involving live donors. In fact a total of 98 transplants were delivered in year.

Performance: Cancer

During the year the Trust aimed to ensure that 98% of patients urgently referred with a suspected cancer began their treatment within 62 days.

Over the year 62% 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. 588 patients did not have their treatment commenced within 62 days. Of these 362 began their journey in another Trust before being transferred to Belfast.

Actions currently being undertaken to improve performance:

- Additional breast clinics are being put in place to meet demand for urgent breast referrals and improve performance against the 14 day target
- Work underway to agree a straight to scope pathway for Upper GI patients
- Actions are being taken to address waiting times for 1st appointments for red flag, routine and urgent colorectal patients
- Weekly LAOP list being established in plastics to improve surgical capacity and work underway with South Eastern Trust to look at outpatient waiting times
- Work around referral process for red flag PET and EUS also underway
- Red flag analysis being carried out by HSCB with a view to identifying further areas for improvement work.

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 79%

of children leaving our care were in either training, education or employment – a 9% improvement from the 2013/14 position.

Performance: Mental health services

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

In March 2015, 36 patients waited for longer than nine weeks for access to mental health services; none of these longer waits were for CAMHS services. This was an improvement from earlier months. In relation to psychological services there were 164 breaches of the 13 week standard. The Trust continues to work with the HSCB to address capacity issues in mental health services, especially in relation to psychological therapies.

Performance: Community care carers assessments

The Trust had a target for the year to complete all assessments within five weeks and start all packages within eight weeks. At the end of March 2015 all assessments were completed within five weeks and of the 39 clients awaiting the start of their package, only two were waiting over the eight week target (5%).

Safety and Excellence

Annual Quality Report

In November 2014 Belfast Trust published its second 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 report included updates on quality improvement work highlighted in last year's Annual Quality Report and included performance against the standards agreed regionally as part of Quality 2020. It presents information comparing our Trust with other similar organisations in the National Health Service and against regional quality improvement targets, and includes a wide range of indicators covering five key themes in delivering quality:

Effective Health & Social Care

Standardised comparisons of mortality rates with United Kingdom (UK) peers and national audit data comparing specialty services with UK peers.

Delivering Best Practice

Our performance against best practice care including data on hospital falls, pressure ulcers, healthcare associated infections and individual carers assessments.

Protecting people from avoidable harm

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 and wellbeing

Acknowledging the importance of looking after our staff and highlighting key pieces of work underway around staff engagement and leadership. It highlights staff achievements and awards for the year.

This Annual Quality Report reflects the achievements we have made in the areas of quality and safety, however delivering a 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 2014/15 report.

The full report can be accessed at:
www.belfasttrust.hscni.net/pdf/BT14-1019_Quality_Report_A_1314_sml.pdf

BCH Direct – acute care for frail elderly

The hustle and bustle of a busy Emergency Department can be a noisy and intimidating place for a frail elderly person in need of acute care.

BCH-Direct is a new service which facilitates direct access to comprehensive geriatrician assessment and treatment for frail elderly patients who would otherwise have to attend the RVH/Mater Emergency Departments. It opened in October 2014 and is based in the Belfast City Hospital. The service operates over seven days a week with the unit opening from 9am–9pm and with an assessment function available in Ward 7 South from 9pm until 9am.

We have established a referral process and protocol with the Northern Ireland Ambulance Service targeting patients over 75 years old who meet the agreed frail elderly criteria (patients who require a 999 response still attend the Emergency Department).

To date over 1,150 patients have attended the unit, reducing the number of transfers across the hospital sites, providing more timely and patient-centred care and ensuring that quality and safety are at the cornerstone of service delivery. Further developments for 2015/16 will see the establishment of a respiratory pathway and developing referral pathways with Acute Care at Home Model.

Being open – saying sorry when things go wrong

Harming a patient can have devastating emotional and physical consequences on the individual, their family and carers, and can be distressing for the professionals involved. Displaying openness and trust in such events is one of Belfast Trusts core values. Our 'Being open' policy expresses the commitment to provide open and honest communication between healthcare staff and a patient (and/or their family and carers), when they have suffered harm as a result of their treatment.

It is based on published guidance by the National Patient Safety Agency (NPSA), and outlines the principles that healthcare staff should use when offering an explanation and apologising to patients and/or their carers when harm has resulted from an incident. It also provides a supported process for engaging with patients and/or their carers in the investigation of the incident.

In December 2014, we launched a 'Being open – saying sorry when things go wrong' training module. This e-learning programme is aimed at all healthcare professionals, and provides guidance on how to communicate openly with patients and/or carers, giving guidance on the steps to take when things go wrong. The training is designed to support staff in displaying openness with our patients and clients.

Belfast Trust is committed to improving the safety and quality of the care we deliver to the public through learning from any incidents. 'Being open' is an integral part of our Adverse Incident Reporting and Management policy, and we have processes in place to ensure that all patients/relatives/carers are informed of any incident where harm has occurred, and that there is a full and open investigation of the incident. From June to September 2014 all of our Serious Adverse Incidents since 2009 were reviewed to ensure that we had been open with the patients/carers/relatives as appropriate and that any actions agreed following investigation of these incidents were being processed.

Datixweb development

Datix is a risk management software package used by Belfast Trust to record and manage information on incidents, claims, complaints, risks, safety alerts, requests for information and inquests. The system administration and operational management of the incidents, risks and safety alerts modules is carried out by the Datix team in the Corporate Governance department, while staff in other departments operate the remaining modules.

Datixweb is a web-based interface which allows staff and managers to access the system quickly and easily via the Intranet. The Trust currently has Datixweb for the incidents, risks, safety alerts and complaints modules.

Incidents module – At the end of 2014, 95% of the Trust's reported incidents were being captured via Datixweb. This marks successful completion of a gradual roll-out across the Trust and replaces the duplicated effort of large A3 paper forms being completed by staff and then placed onto the system by a central team.

As well as access to their own incidents for local area managers, the system has been adapted over the years to assist specialist teams to be able to record, view and analyse relevant incident types, eg. tissue viability team for pressure ulcer incidents, Governance Pharmacists for medication incidents. This has been further developed in 2014/15, and a pilot is due to start in early 2015/16 of a specialist section for recording physical interventions for use by the management of aggression team. Work has also progressed on an enhanced incident investigation section which allows for the recording of contributory factors, learning themes and the sharing of learning. This is also due to be piloted in early 2015/16.

The Datix team continues to provide regular and ad hoc reports to managers throughout the Trust and in 2014/15 established a link with the Trust's mortality system to allow incident data to be reviewed at mortality meetings.

Complaints module – In partnership with the complaints team, work has begun on development of this module to allow managers local, real-time access to the complaints recorded against their service area. An initial pilot has been established to allow the manager to view their own complaints and there are plans to bring more pilot areas on board in early 2015/16. Over time, full access will be developed so that managers can add, amend and update their own complaint records.

Risks and safety alerts modules – These modules are well established in the Trust and the Datix team continues to make on-going enhancements and provide training for new users.

Ensuring safety in RICU

The Standardised Critical Care Resuscitation and Emergency Airway Management (SCREAM) course was developed in the Regional Intensive Care Unit for critical care nurses, to equip them with the necessary skills and knowledge to deal safely with emergency situations.

The rationale for the course arose from several safety indicators, which included learning from an incident in the unit concerning resuscitation, leadership, roles, responsibilities and team working in emergency scenarios. Also the new purpose-built Regional Intensive Care Unit (RICU) will see a change to the nursing role regarding emergency airway management and resuscitation. Critical care nurses were requesting specific skills to deal with these issues and it was hoped that addressing this would improve confidence and morale going forward into the new accommodation.

SCREAM is an intensive one day programme, which consists of three interactive skill stations, including airway management, breathing, emergency tracheostomy care and a circulatory care station including the massive haemorrhage protocol. Both medical and nursing staff from RICU are involved in teaching on the course.

The theory section was implemented through pre and post assessment testing using a condensed booklet which provided evidence of learning and a baseline knowledge. A target pass rate was set at 75%. Pre and post confidence level testing was also carried out with the nursing staff to ascertain the positive outcome on confidence levels after the course which was one of the key objectives.

To date 144 nursing staff have successfully completed the course. One of the outcomes has been an increased awareness of how the human factors influence how we work as a team and how this can impact upon clinical outcomes of care for the critically ill patient. The ability to provide confident and competent staff means the reduction in harm and promotion of safe standardised practice for the critically ill patient.

The course is now recognised as a standardised emergency course for the Belfast Trust critical

care service and will be rolled out to the two remaining services within the Belfast City Hospital and Mater Hospital sites.

The development of SCREAM demonstrates the commitment of the RICU team to the values of Belfast Trust of openness, integrity and a commitment to change. Identifying issues within the culture of critical care and responding to patient safety needs by improving morale and confidence amongst staff to support and develop the service to provide a culture of safety for patients within the Belfast Trust Critical Care Service.

Safety in paediatric intensive care

At the beginning of 2014 we implemented a daily Paediatric Intensive Care Unit (PICU) Safety Brief.

A small multi disciplinary project group was set up aiming that within six months we would achieve the practice of having a PICU safety brief on 95% of mornings per month. We used the Institute of Healthcare Improvement (USA) model for improvement..

Key to our success was the team's engagement, ownership and celebration of success, not to mention the use of a cow mascot, Daisy – the patient safety and quality improvement cow.

The practice of a daily safety brief has now spread to other clinical areas in Royal Belfast Hospital for Sick Children (RBHSC), namely Allen Ward (Medical), Barbour Ward (Surgical) and the Emergency Department.

Since this success, Daisy has endorsed other safety and quality improvement initiatives in RBHSC – so beginning a patient safety and quality improvement movement in RBHSC.

We were delighted when PICU was awarded the NI IHM PS (Northern Ireland Institute of Healthcare Management, Patient Safety) Award 2014.

Take off and landing!

Take Off and Landing is a snapshot survey of interruptions and distractions at anaesthesia induction and wake-up.

Recognising the importance that human factors play in patient safety, a survey was carried out last year. Comparison with the aviation industry led to the concept of a "Sterile Cockpit" being introduced to the Royal Belfast Hospital for Sick Children (RBHSC) Theatre environment to reduce distractions and maximise focus.

Safety and Excellence

Dr Copeland was awarded 1st place for her oral presentation at the Royal College of Anaesthetists (UK) Safety Conference, 2014, and this survey has also been endorsed by Daisy, the patient safety and quality improvement cow!

Continuous improvement

Establishment of a 24/7 primary PCI service in Northern Ireland

The key to successful outcomes for treating ST segment Myocardial Infarction (STEMI) is short times to treatment. The longer the time to treatment, the more damage occurs to the heart muscle.

Previously in Northern Ireland the majority of clinically eligible patients with a diagnosis of STEMI received thrombolysis ('clot-busting' drugs) in their local hospital. More recently this treatment has also been carried out in the pre hospital setting where it is administered by ambulance paramedics and nursing teams.

There has been a growing body of evidence suggesting that primary Percutaneous Coronary Intervention (pPCI), whereby patients are taken directly to an interventional centre catheter lab, for coronary angiography +/- Percutaneous Coronary Intervention immediately following diagnosis of STEMI, delivers reduced mortality and better longer-term outcomes than thrombolysis, when delivered in an acceptable timeframe. The recommended national target is to begin the treatment in hospital within 150 minutes of the call for help. This is referred to as Call to Balloon time (CTB). Primary PCI as a first treatment for STEMI needs to be delivered by staff with an appropriate level of experience and training in settings with sophisticated diagnostic and monitoring facilities 24 hours a day, 7 days a week on an immediate access basis.

With this in mind the Health and Social Care Board commissioned a primary PCI service from the two interventional centres which give best coverage for the population of Northern Ireland, Belfast Trust and Altnagelvin. Belfast Trust 24/7 primary services started in September 2013, with very positive results. Waiting for an elective cath procedure has health, psychological and employment implications. Waiting times for both in-hospital and elective cardiac cath lab procedures have fallen substantially over the 2 year period. We are adhering to national performance indicators and have seen a reduction in the number of patients waiting more than 13 weeks.

Acute care at home – supporting elderly patients

The Trust is working collaboratively with Integrated Care Partnership in establishing a Belfast wide Acute Care at Home Team. Funding has been received to start a five day referral service.

This is a consultant led multidisciplinary team which will work closely with Primary Care colleagues to meet the growing needs of older people, carers and the Community. This dedicated team adds to existing services in providing comprehensive and rapid specialist assessment, advice and intervention to those elderly people in most need of help. Our aim is to provide an appropriate alternative to hospital attendance and admission.

Continuous improvement

Transforming breast cancer follow up

Belfast Trust breast cancer team as part of the regional Transforming Cancer Follow-Up (TCFU) Project has radically transformed breast cancer follow-up across the Trust by implementing a Self-Directed Aftercare (SDA) pathway. The TCFU programme was initiated in partnership with Macmillan, the Health and Social Care Board and the Public Health Agency, to introduce and test new models of cancer follow up across Northern Ireland. The project was driven by the growing number of cancer survivors, the increased pressure on the follow-up system and recognition that cancer follow-up was not meeting patient's needs. A new self-directed aftercare pathway tailored to patient need was implemented, supported by the recovery package; holistic needs assessment, health and wellbeing events, treatment summary record and GP cancer care review. It aimed to improve the quality of patients after treatment experience, promote their health and wellbeing, reduce inefficiencies in hospital follow-up and enhance service coordination and integration.

The adoption and roll out of a holistic self-directed aftercare pathway has now been applied to over 50% of patients in the Trust following breast cancer treatment. Patients entering into the SDA pathway are fully supported by the recovery package which involves a needs assessment by a clinical nurse specialist and a health and wellbeing event to provide education and support. They receive mammograms directly without having to see their consultant and to ensure that the system is robust, they have rapid access back into the system if they have concerns. A survivorship website has also been developed to signpost to local services such as physical exercise programmes or financial advice. All these improvements have created a foundation of greater patient empowerment and patient-centred care and led to increased patient satisfaction.

Patients are now only reviewed by a consultant when required which represents a more effective and efficient service. We are now seeing an 18% reduction in surgical breast review waiting lists, and a 5% reduction in breast oncology review waiting lists. 345 patients are on the SDA pathway who do not require review appointments, and patients now receive their mammograms on time. The TCFU principles and learning from the breast project have now been taken forward in other tumour sites, with pathway redesign work ongoing in prostate, colorectal, gynae and haematology services in the Trust to improve cancer follow-up and quality of care.

Day opportunities

In May 2014, following extensive public consultations held in partnership with Trusts, the Health and Social Care Board approved the regional model for day opportunities for adults with a learning disability. This model reflects the expectation of the Bamford Review “to enable people with a learning disability to lead full and meaningful lives in their neighbourhoods, have access to a wide range of social, work and leisure opportunities and form and maintain friendships and relationships.” (Equal Lives).

In response to the publication of the Regional Post Consultation Report we have started a review of each service user’s plan, to ensure that future arrangements for day opportunities fully reflect the ethos and aspirations of Equal Lives. Full consultation with service users and their carers is central to this process. Alongside this the Trust has established a multi-agency project group with representation from a full range of stakeholders, to assist in the development of local strategies to enhance and develop day opportunities giving a greater range of choice and variety of opportunities for learning disabled adults within their local communities and also achieve greater social inclusion.

This represents a 3–5 year strategy built around the individual needs and views of each service user and their carers consistent with the requirements of Equal Lives.

Implementation of palliative and end of life service improvement programme

The Belfast Trust Implementation Group is on target to achieve the priorities set for 2014/15 by the Belfast Partnership Palliative and End of Life Care Steering Group. Task and finish groups have made significant progress in promoting identification of patients and appropriate communication; use of the End of Life Care Operational System (ELCOS) and electronic palliative and end of life care coordination system; advance care planning; education and development of multidisciplinary staff; and how we involve and engage with the public to support the on-going implementation of the programme.

Significant achievements in the last year include regional recognition of the Trust’s advance statement ‘A Record of My Wishes’ which, used in conjunction with ‘Your Life, Your Choice’, is being amended for HSC adoption; and the standard for nursing discharge of patients who have palliative or end of life care needs irrespective of diagnosis.

Transforming the Belfast glaucoma service

Glaucoma is the second leading cause of blindness in the United Kingdom (UK), with patients needing regular tests, treatment and monitoring throughout their lives.

An increasingly ageing population and the chronic nature of the disease, has meant that the service had become overwhelmed, and patients have experienced delays in their regular review appointments, which are crucial to the ongoing management of their condition. A further catalyst for change came from the 2009 NICE guidelines on glaucoma which set out suggested monitoring intervals for review. Change was crucial to ensure that patients would be reviewed regularly, helping reduce unnecessary blindness.

The Health and Social Care Board, Trust managers, glaucoma team and representatives from community optometry developed a business plan to modernise the service. The aim was to deliver a service which was efficient and effective in coping with the demand and to provide an optimum level of patient care.

In April 2013 in an innovative move, the Glaucoma Service was relocated to the Shankill Wellbeing and Treatment Centre, the first time a secondary care service has been located in a primary care setting. State of the art equipment and technology have made the service one of the most technologically advanced in the UK. We have also established a one-stop clinic enabling tests, consultation and results to be combined in one appointment. The referral system has also been changed, and a new glaucoma referral form allows optometrists to refer directly to the service reducing the administrative burden on General Practice. A multi-disciplinary team (MDT) of consultants, specialist nurses, optometrists, eye care liaison officers (ECLOs) has been established. The ECLOs see all newly diagnosed glaucoma patients to discuss diagnosis and glaucoma education. There is also a Glaucoma Support Group for users and carers.

Since relocating the service, clinic capacity has tripled and we have taken hundreds of review patients from other backlogged eye clinics in Belfast and beyond. Currently the service provides glaucoma care for over 4,500 review patients. The glaucoma review backlog has been cut by two-thirds and should be cleared completely by July 2015. In the last seven months the waiting time to first appointment for new glaucoma patients has decreased from 36 weeks to less than 12 weeks. Regular audit ensures continued improvement as does a strong multidisciplinary team which meets and discusses review cases regularly. We have a programme to actively up-skill optometrists, technicians and nurses within the service and there are now two trainees from the Northern Ireland deanery rotating through the service. Last but not least, we continue to support and empower our patients through multimedia learning, face-to-face education sessions and information leaflets.

Promoting accessibility through art and engagement

Belfast Trust is the largest Trust in Northern Ireland. We serve an increasingly diverse population of 340,000 people in Belfast, provide regional services across Northern Ireland, and we employ some 22,000 staff. We are committed to embracing diversity, promoting good relations and challenging sectarianism and racism to ensure service users and staff enjoy equality of opportunity and access to health and social care in a welcoming and safe environment

The Trust developed its good relations strategy Healthy Relations for a Healthy Future in partnership with a diverse range of stakeholders and engaged with service users to ensure that the Strategy was meaningful and would meet identified needs. The Trust carried out a consultation process with stakeholders to inform this Strategy and most importantly the actions contained within it.

A prime example of this was that while most people were comfortable using our services, they felt that that we could do more to promote good relations and equality of access to our Wellbeing and Treatment Centres.

The Trust's vision for Wellbeing and Treatment Centres is that they provide ease of access for everyone, located in well-established hubs of community activity where people go to shop and access other services.

To promote a greater sense of welcome in Wellbeing and Treatment Centres, we sought the views of service users and staff to help inform and influence the environment and ambience within these centres to make them more welcoming shared spaces for everyone regardless of race, religion, political opinion or where the centre was located. Focus groups were convened for each centre to give staff and service users an opportunity to articulate their views and experiences.

The Trust's Art Co-Ordinator discussed the benefits of art in health and how it can engender improved health and wellbeing, good relations, and improved experience.

As a result pieces of art are being produced by service users expressing their identities and cultures to be displayed in each of the Wellbeing and Treatment Centres.

The art workshop took place in February 2015 and welcomed representatives from across Belfast from different religions and cultures including, older people, people with disabilities, women's groups, men's groups, Ethnic Minority groups and young people's groups. The finished artwork will be formally unveiled in coming months and will be displayed in each Wellbeing and Treatment Centre.

Implementation of COPD discharge bundle

Belfast Trust is the first in Northern Ireland to introduce a Chronic Obstructive Pulmonary Disease (COPD) discharge bundle. The previous year we had 1,756 COPD admissions to hospital, with a 12% readmission rate.

A recent audit has shown very positive results including an 18% increase in smoking cessation rates and a 32% increase in the percentage of patients referred/attending pulmonary rehab and self-management. Patients are more involved in their care and there has been an improvement in the overall patient experience, with self-management plans given to 17% of patients on baseline audit compared to 90% of patients with the COPD discharge bundle.

Through the use of the COPD discharge bundle we are able to avoid inappropriate admission and readmission to hospital, and we are noticing fewer attendances by this group of patients at our Emergency Departments.

Just in time – improving neutropenic sepsis management

Neutropenic sepsis (NS) is a common, complication of cytotoxic chemotherapy. It remains a potentially fatal complication of chemotherapy and requires prompt intervention using IV antibiotics. The national target is to start treatment within 60 minutes of presentation.

Belfast Trust has developed an integrated care pathway (ICP) to improve the recognition and

management of neutropenic sepsis, which is now used by nursing and medical staff throughout the Trust, for patients with suspected NS.

A baseline audit carried out in June 2011 highlighted shortfalls in meeting the 60 minute standard, with only 18% of patients receiving first dose antibiotics within 60 minutes. Staff in Emergency Departments, acute oncology/haematology assessment areas and inpatient wards needed to be properly equipped to consistently recognise and promptly manage NS, so an ICP and associated care bundle was developed specifically for patients with suspected NS. To ensure a standardised response this information is on the Northern Ireland Cancer Network (NICaN).

The original ICP was launched in November 2011, with a more compact version introduced in January 2014. It guides nursing and medical staff through essential steps required within the first hour of care, incorporating a simple 'ABCD' checklist.

On-going education ensures staff familiarity with the ICP and regular audit monitors progress. A care bundle also ensures that NS remains a priority, and nursing staff immediately review all aspects of patients' management. Monthly outcomes are reported at chemotherapy and governance meetings and fed back to staff, with cases failing the 60 minute target reviewed to highlight areas for improvement.

The implementation of an ICP has resulted in significant improvements in all aspects of initial care outlined in the NS NICaN guidelines. Recent audits show significant and sustained improvements in all aspects of patient care, including delivery of first dose antibiotics, thus minimizing patients' risk of septic complications. Over the last year, consistently over 80% of patients receive first dose antibiotics within 60 minutes compared to 18% within 60 minutes at June 2011. The ICP and care bundle have improved patients' safety, experience and quality of care. They are used across Belfast Trust and are currently being introduced across the Northern Ireland Cancer Network. The ICP ensures NS is considered, and essential clinical care delivered systematically and quickly. High risk patients are speedily identified and septic complications can be avoided. The care bundle continually highlights the importance of NS, reviews progress and offers encouragement.

A sustained effort involving the whole multidisciplinary team has been fundamental in improving NS management. Regular education, review and dissemination of results and willingness to seek and act on feedback to make interventions more user friendly have all been essential. Encouragement and immediate feedback of positive results has enabled staff engagement and ownership of the ICP.

Continuous improvement

The Resettlement Team – supporting mental health patients

The Resettlement Team is a community mental health team which was created five years ago to support long stay hospital psychiatric patients from the Knockbracken Healthcare Park on their journey from hospital care to community settings. Rooted in the Bamford vision and guided by Transforming Your Care (TYC), it is a small and dedicated multidisciplinary service, to facilitate effective rehabilitation for patients whose needs are assessed as being best met with more intensive support than would be available through mainstream adult mental health services.

The team provides a service to around 116 patients with severe and enduring mental health problems. The core patient group has hospital admissions ranging from 10–60 years and the Resettlement Team was formed as a specialist service to assist these people in the transition from long stay hospital to community care. This has been achieved through a low volume, high intensity model and evidence of success is demonstrated through a low number of patients needing readmission (currently under 2%). The team works collaboratively with patients and their families, ensuring goals and aspirations are actively pursued through a recovery based approach, thus fostering a culture of hope, empowerment and the promotion of independence.

The overall experience and patient journey has been further supported by a dedicated and independent Peer Advocate. As part of the closure of a long stay ward the Advocate wrote a paper entitled 'A Return to Community', describing the patient journey from hospital to community capturing the reflections and hopes of patients:

'Is this all mine?'

'That's a fair bit different from the last place...'

'I can hear the traffic and see all the lights going by',

'Telling me that I am voluntary is like giving me a million pounds'

The poignancy of these quotes highlights how isolated from society hospital patients can feel and that we can never truly understand the importance of choices and experiences we take for granted. The learning from this work will continue to inform our services in the future.

As part of the resettlement process the artists in residence with Artscare and a local poet with a mental health background supported patients to express some of the thoughts and emotions of their journeys. This ongoing project has resulted in works of art and prose that have been used to decorate walls and bedrooms in their new environments.

Over the last 12 months, as the long stay hospital wards close and patients are resettled into the community, the Resettlement Team is using the skills and experience developed during the resettlement process to refocus their work into preventing the potential re-emergence of a new long stay population, working with patients who have long or repeated admissions into acute psychiatric care.

Self Directed Support – putting the person in control

Self Directed Support is a core element of Transforming Your Care (TYC), and it is being implemented across the region through the five Health and Social Care Trusts.

The term 'Self Directed Support' establishes the ways in which individuals and families can have informed choice about the way care is provided to them. Through a partnership approach to needs assessment individual outcomes are agreed.

Self Directed Support enables people to choose how their care is provided, and gives them as much control as they want over their personal budget. It includes a number of options for getting support.

The individual's personal budget can be:

- Taken as a direct payment (a cash payment)
- A managed budget (where the Trust holds the budget, but the person is in control of how it is spent)
- Or the Trust can arrange a service.

Individuals can choose a mixture of all three of the different types of Self Directed Support.
In law direct payments allow individuals, following assessment of need, to receive a direct payment and purchase their own care.

Direct payments have been in operation for a long time and are just one of the ways of getting Self Directed Support.

The main change with Self Directed Support is transparency about the budget and empowering

individuals to work in partnership focusing on their agreed outcomes following assessment. Self Directed Support represents major change in the way services are assessed, organised and delivered.

Self Directed Support enables people to take more control over decisions which affect their lives. It is intended to support independent living by giving people more choice, control and flexibility over their own care.

"What Matters to Me"

To ensure patient-centred care, the Institute for Healthcare Improvement (IHI) promotes the concept of "Flipping Healthcare". In addition to asking patients and their families "what's the matter with you", healthcare staff should also ask "what matters to you".

Last year staff in the Paediatric Intensive Care Unit (PICU) decided to pilot this concept, and laminated cards were designed for each child's bedside on which they or their parents would record and display "what matters" most to their child, eg. favourite toys, favourite song, cartoon, favourite position, etc. Feedback from patients, staff and parents has been very positive to date.

This pilot was endorsed by Daisy, the patients safety and quality improvement cow, and now has spread to other clinical areas in the Royal Belfast Hospital for Sick Children (RBHSC), namely Day Care Unit and Barbour Ward (surgical ward).

This example of patient centred care has been recognised in NI Paediatric Collaborative as a concept worthy of spreading to all Children's Wards in Northern Ireland.

In December 2014, at the IHI Annual Conference, Florida, USA, Maureen Bisognano, President and CEO of IHI, in her key-note address highlighted the work of PICU, RBHSC as exemplary work in improving quality of patient care.

Partnerships

A Smoke Free Site – update

Every year 2,300 deaths in Northern Ireland are attributable to smoking related illnesses, and almost one third of cancers are attributable to smoking.

Treating smoking related illness costs £164m each year in Northern Ireland, with 16,700 people believed to be admitted to hospital for smoking related illnesses per year. Behind all these statistics are individuals and families whose suffering is largely preventable, so as a healthcare provider and one of the largest Trusts in the United Kingdom (UK), we have an opportunity to positively impact on the health of all who engage with the Trust. Smoke Free status has already been achieved in 92% of acute hospital settings in Republic of Ireland, with plans for all facilities to achieve this by end 2015. Similarly a sizable proportion of UK Trusts are Smoke Free, with Scotland implementing a total ban on Smoking on any NHS site by end March 2015.

Since 2007 all Belfast Trust facilities have operated a Smoke Free Policy inside their buildings and while this is successful, during 2014/15 we have continued to work towards a Smoke Free status across all our sites including entrances and exits, Trust owned vehicles and grounds. The Smoke Free policy across all sites will be applicable to all employees, patients, visitors, clients, contractors, volunteers and members of the public. We aim to promote the health and wellbeing of all staff, patients, visitors, contractors and the public who visit out sites. We want to reduce the effects of second hand smoke to all Belfast Trust site users and promote a cleaner, healthier environment. We will provide a positive corporate example and promote a non-smoking culture in the catchment area of Belfast Trust, providing support to those who wish to quit smoking, and positively influence a reduction in rates of smoking related deaths.

A Smoke Free steering group has representation from all directorates and to date the main emphasis of the group has been policy development and communication of agenda including gauging support. An opinion survey was launched on both internet and intranet sites along with a snapshot physical survey on acute sites. The results of this survey are strongly supportive of Trust becoming smoke free across all sites with 74% of those surveyed agreeing to such a move. The smoke free agenda has also been endorsed at Trust Board, and it is planned that Belfast Trust will be smoke free across all sites by March 2016.

Community integration from Muckamore Abbey Hospital

The Trust has continued to successfully plan for the discharge from Muckamore Abbey Hospital of those patients who no longer need assessment or treatment, and to achieve the regional targets for successful reintegration to community settings.

Working closely with individual patients and their families, a person centred plan is completed for each patient. This requires the full involvement of multi-disciplinary teams in both the hospital and the community and assists in the identification of the most suitable community placement for each person. The overall process is quality assured by an independent advocate and “quality of life” questionnaires are completed, with each service user and their family at three monthly intervals following discharge from hospital.

There is a range of options including nursing, residential and supported living placements which are tailored to the needs of each patient. We work in partnership with a broad range of stakeholders including the Northern Ireland Housing Executive and private care providers, to develop accommodation and services customised to patients’ needs. Positive feedback has been received on this process of Community Integration with one provider commenting: “The depth of involvement and the detail of the process was excellent and it was always very clear the residents and their families wishes and needs were always at the fore. The resettlement team throughout was always available for advice, help and guidance, as were the ward staff”.

Belfast Trust has now developed and agreed individual plans for the remaining identified patients. This requires the new development of community alternatives and we are working with a range of providers and other stakeholders so that these are completed as quickly as possible to facilitate final hospital discharge.

Alongside these developments we have successfully strengthened our Community Care and Treatment services for learning disabled adults and their families through the additional recruitment of a range of staff to provide more effective and responsive services, designed to prevent any unnecessary hospital admissions and support service users and their carers within the community.

Community treatment and support services

Community Treatment and Support Services are in the midst of a development plan which will increase the capacity of community services to meet the needs of a growing and increasingly complex learning disabled population.

Community infrastructure funding to support resettlement from long stay hospitals is being used to

expand, and in some cases, reshape existing services to support resettlement patients, reducing future hospital admissions and providing comprehensive care and treatment services in the community.

The expanded service will be delivered by four multi–disciplinary community teams, a care management team, a psychological therapies service and an intensive support service which will also provide extended hours and on call provision.

Family support hubs and locality planning

The establishment of family support hubs across Belfast represents the implementation of one of the 'signature projects' outlined by The Office of First Minister and Deputy First Minister (OFMDFM) in keeping with the Early Intervention and 'Delivering Social Change' agenda.

The hubs form part of a regional network across Northern Ireland and reflect key elements of the Children and Young People's Strategic Partnership (CYPSP) service delivery model in achieving their six high level outcomes:

- Being healthy
- Living in economic and environmental wellbeing
- Enjoying learning and achieving
- Living in a society that respects their rights
- Contributing positively to community and society
- Living in safety and with stability.

Belfast Trust, acting on behalf of the Belfast Outcomes Group, and working closely with the four Belfast area Locality Planning Groups, has had direct involvement in the establishment of the family support hub network across Belfast.

To date five hubs have been established in Belfast and are based in inner East Belfast, the Upper Springfield/Whiterock area of West Belfast, South Belfast, Outer North Belfast and Shankill. Another four hubs are currently under development, in areas within West, North and South Belfast. These hubs are a network of local service providers from community, voluntary and statutory organisations, working in partnership to provide an early response to families who need support to help them to achieve good outcomes.

As well as having a support role to the family support hubs, Belfast Trust has responsibility for governance through the service level agreements which are in place with the family support hub lead body organisations.

The family support hubs also identify any unmet need within their area and use this information to contribute to future planning for service provision in conjunction with area Locality Planning Groups.

Locality Planning Groups are partnerships between statutory, voluntary and community organisations who are working with and for children, young people and families at a local level. Locality planning has been recognised, by the CYPSP, as the bedrock of structures that are engaged in the planning processes for children and families in Northern Ireland. Since locality groups provide an inclusive forum for local planning, they can adopt a more strategic view of service provision and the support needs of families in their geographical area. There are four such groups in Belfast; North, South, West and East Belfast, and Belfast Trust contributes to all of them.

The Trust's involvement in the work of both Locality Planning Groups and family support hubs represents its commitment to partnership working with both the community and voluntary sector in responding to the needs of local families.

HIV service user forum

Personal and Public Involvement (PPI) describes the way patients, clients, service users, carers and communities are involved in Health and Social Care. High quality engagement and involvement are central to the delivery of quality care and can lead to improvement in the experience of people using our services.

Within the context of PPI, the service manager of the Regional Centre for HIV care together with the Community Development Team assist service users to identify:

- Levels of user satisfaction
- The strengths of the service and what could be done better
- Reasons for DNAs and how they could be avoided
- How service users want the service to engage with them in the future
- Individuals who might be willing to participate in a workshop to explore the findings.

A questionnaire was distributed in HIV clinics during February and March 2014 to get a snapshot of service users. 94 questionnaires were completed, representing just over 10% of service users. While the findings confirmed some issues, such as dissatisfaction with the telephone appointment system, it was encouraging that there was overwhelmingly positive feedback about the staff and the quality of the service.

The next step was a workshop for service users and representatives of relevant support organisations (Positive Life and Rainbow Project) to discuss the issues identified and explore possible solutions. A lively discussion resulted in numerous suggestions for solutions to some of the issues identified, as well as strengthening relationships with support organisations. Following the workshop, the main findings of the questionnaire were prominently displayed in the clinics to provide feedback to all service users and an initial meeting of a service user forum was advertised in the clinic.

This was held in October 2014 and attended by ten service users, representatives of Rainbow Project and Positive Life and Belfast Trust staff. As a result of this first meeting a service user has worked with Trust staff on further improvements to the telephone and IT systems. Work is ongoing on improving systems further, but there has already been a significant decrease in complaints.

The Forum has met for a second time and a service user has agreed to chair the group. He is now working closely with the service manager and other Forum members in drawing up the agenda and shaping future meetings.

Supporting bereaved families

In spite of our best efforts, the reality is that we cannot always achieve the outcome we would wish for. The Regional Intensive Care Unit (RICU) provides a compassionate and dignified bereavement support follow-up service for relatives of patients who die while in RICU. It is maintained by a team of nurses and doctors within RICU and funded by REVIVE the Regional Intensive Care Unit's charity.

The service includes returning the patient's personal effects in a bespoke property bag; and sending a specially designed condolence card, four weeks after the death. This card carries an open invitation to telephone or meet with the critical care bereavement team to discuss any unresolved issues or unanswered questions about their loved one's care. Relatives who took part in an end-of-life research study in RICU, positively commented on receiving the card and appreciated that time had been taken to remember them and acknowledge the loss of their loved one.

RICU's bereavement follow-up support in relation to the property bag and condolence card has been adopted by the Trust's Bereavement Forum as a model of good practice for improving the family experience. Moreover, the adoption of this model offers an equitable support service to all bereaved families in the Trust.

People

Being a corporate parent – our responsibility to young people in our care

As a corporate parent, we have a responsibility and duty to support and assist any young people in our care in planning for the future including finding employment. Tanya McCallen, 21, was in the care of Belfast Trust from a young age and remains in contact with her former foster carers. She is currently employed as a nursing auxiliary in Royal Belfast Hospital for Sick Children. Her journey to employment has been challenging, requiring determination and commitment, fully supported by the Trust's Employability Scheme for young people in care.

Tanya met with the Belfast Trust Employability Service in 2009 when she was completing Year 12. At this point she was having difficulty with her GCSE Maths, so arrangements were made for her to have support from a maths tutor. In April 2012 Tanya successfully applied for a temporary post as a seasonal support service assistant, and worked for three months as a catering assistant in the Mater Hospital. This gave Tanya her first experience of paid employment and knowledge of what it would be like to work in Belfast Trust. In October 2012 Tanya applied for a position as a nursing auxiliary, however did not meet one of the entry criteria (GCSE Maths or equivalent), so unfortunately she failed to be shortlisted.

Understandably this knocked Tanya's confidence; however she was determined to get the job next time round. She recognised that she had some work to do to give her the best chance of securing employment. In December 2012 Tanya successfully completed a Level 2 Numeracy with Start360. In February 2013, to add to her experience, Tanya started a work placement two days a week as a care assistant with a Nursing Home. She also started the Aiming Higher programme with Include Youth in March 2013.

In November 2013 the nursing auxiliary position was advertised again, and Tanya felt in a much better position to apply, she now had the required numeracy qualification, relevant work experience and felt more confident following completion of the Aiming Higher programme. She was successful at interview for the nursing auxiliary post and started work in Allen Ward in September 2014.

Tanya feels receiving support from Employability Service increased her chances to gain employment and without this support may not be in the position she currently is today. She is one of nine young people who have started work in ring fenced posts during the last twelve months. Four are in nursing auxiliary posts and four are within the Patient Client Support Services (PCSS) department, with an additional one employed as a clerical officer. At a recent Employability Service celebration event, Tanya inspired other young people in the audience when she said: "My advice is to never give up and if you want to achieve something enough you will get there. My goal is to work as a children's nurse, which will require more study and more hard work."

Emotional wellbeing – supporting staff

People who are emotionally healthy are in control of their behaviour. They are able to handle life's challenges, build strong relationships and recover from setbacks.

Being emotionally healthy does not mean never going through bad times or experiencing emotional problems, we all go through loss and change. While these are normal parts of life, they can still cause sadness, anxiety and stress. The difference is that people with good emotional health can have an ability to bounce back from adversity, trauma, and stress. This ability is called resilience. The Health Improvement department has launched a new training programme aimed at promoting and protecting emotional wellbeing. 'Top Tips for Looking After Yourself' aims to build and strengthen resilience through developing confidence skills and self help strategies which will enable individuals to protect and promote their emotional wellbeing.

Recognition event

The Annual Recognition of Learning Ceremony took place in March 2015. Last year the Learning and Development Team supported 350 staff to complete an accredited qualification, with 130 learners attending the actual event. Chief Executive Dr Michael McBride congratulated all of the learners and spoke about the crucial importance of staff being recognised and valued for their commitment and contribution to the care of our patients and clients.

Learning and Development is one of our core values and it vital that staff continue to acquire and develop their skills so that they can deliver high quality care and support. Staff attended the Recognition Event from across all directorates and professional groups. The specific qualifications being recognised included: Institute of Leadership and Management (ILM) Level 5 in Coaching and Mentoring, ILM Level 3 & Level 5 in Leadership and Management, ProQual Certificate in Healthcare Support at Level 2 and 3, K101 Introduction to Health and Social Care, Level 2 Certificate Working in the Health Sector, Basic IT Skills and Essential Skills ICT, Communication and Application of Number.

This was the first time the Trust had included special awards into the ceremony. The award winners were nominated by the programmes' tutors for their outstanding efforts and achievements and three "Learner of the Year" awards were made for specific accredited programmes and one Manager's award for Supporting Learning.

Coaching

Coaching as a development initiative was first introduced in 2013 as another method of enhancing skills and performance. Since then, over 40 senior staff have completed a Coaching Qualification which has enabled them to provide coaching to approximately 200 staff in the Trust. Any grade or profession of staff can request coaching, and to-date staff from across a wide range of professions and grades have accessed this service. To further support coaching as a development initiative, we have also introduced coaching skills for Line Managers to support the day-to-day management of their staff.

The Trust has been recognised for the work that it has done to-date on bringing about a coaching culture. In 2014, the Irish Institute of Training & Development National Training Awards awarded the Trust with a Highly Commended Recognition for the work it has completed on coaching. This coaching initiative was also recognised internally as part of the Chairman's Awards in 2014, when it achieved second place under the People category. The Trust continues to look for opportunities to grow coaching as a development opportunity across the organisation, given the positive outcomes, and coaching is now offered as part of our manager development programmes.

HPMA – (Healthcare People Management Association) Learning & Development Team of the Year Award 2014

In 2014 the Human Resources Learning & Development Team was awarded the HPMA Northern Ireland team of the year.

This is the inaugural year that the awards have been introduced at a local branch level, and the team was recognised for its work and contribution towards health and social care in Northern Ireland. As part of the submission, the team had to demonstrate how it reached exceptional performance levels by embracing technical excellence and innovation. It also gave specific examples of how it has contributed to the overall performance of the Trust and how it measures and evaluates its performance.

Embedding Trust values

The Trust has launched an initiative to ensure that all staff are familiar with our Values and likewise that our behaviours reflect these values in all our interactions. There are multiple strands to this initiative but one which has had very positive feedback has been the provision of Team Values Workshops. The purpose of the workshops are:

- To explore how the values are reflected in the work and behaviours of the team
- To identify areas for improvement and create a team pledge for future supportive behaviours.

The demand for the workshops has been extremely high and to-date almost 40 teams have requested a workshop. Feedback has been extremely positive and the Trust continues to offer this training to all teams in the Trust.

Investors in People

The Trust continues to use the internationally recognised framework of Investors in People (IIP) to improve organisational performance through our people. The IIP Framework helps us to align processes, enable and engage with staff across a number of key people management initiatives such as Employee Engagement, Leadership/Management Development and Organisational Change, ultimately supporting a sustained culture of performance improvement.

As an accredited IIP organisation we have now committed for our next assessment in March 2016 to be assessed against additional evidence requirements to achieve a bronze level award. We believe this demonstrates our commitment to continuous performance improvement to improve care for our patients and clients.

As part of this process we will receive independent feedback against our identified organisational priorities and can benchmark against other high performing organisations. As part of this process we will be reviewing how we perform against the framework's requirements in such areas as:

- Effective strategic planning
- Developing people
- Leading and managing effectively
- Engaging and empowering employees
- Recognising and valuing continuous improvement.

Summer scheme

The seventh summer scheme has been successfully provided with 341 children and 199 families being accommodated.

During an evaluation of the scheme, 97% of parents rated the scheme as either excellent or very good, 93% of respondents said that they were able to use annual leave for holidays rather than childcare and 98% said that they were able to work their usual hours. 94% 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.

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

"I just wanted to say thanks for another great summer scheme. My son really enjoyed all the trips and activities. Please pass on our appreciation to all involved".

"My son thought the summer scheme was brilliant! All the staff at Fullerton House were very friendly and seemed to have a great rapport with the children".

"I just wanted to say thanks. My daughter loved her time at summer school. The service was terrific and enabled me to continue working full-time; much to the delight of my manager (no term time was needed)."

"This has been my first opportunity to say thanks a million for yet another amazing summer for the boys and me. Once again you and your team have done an amazing job and I can't thank you enough."

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 reviewed the suite of Work Life Balance Policies and the Special Leave Policy in September 2014, which enable staff to balance both home and work commitments and improve their working lives. These are:

- Job Sharing
- Employment Break
- Part-Time Working
- Term-Time Working
- Flexi-Time Scheme
- Compressed Working
- Homeworking
- Flexible Retirement

Last year there were 982 applications received with a 95% approval rate.

Health and wellbeing

The Trust has successfully implemented its health and wellbeing action plan. This incorporates a collaborative approach to addressing both stress and employee wellness. In addition to specific stress management tools and interventions, we have started a number of initiatives under Occupational Health, Health Improvement, Here4U and Improving Working Lives.

Six health fairs have taken place in the Mater Hospital, Musgrave Park Hospital, Belfast City Hospital, Royal Jubilee, Grove Health and Wellbeing Centre and the Royal Victoria Hospital. The emphasis was on the range of support available to staff, and the importance of looking after your own wellbeing. On offer were blood pressure and cholesterol checks in addition to stands providing information on Staff Care, Smoking Cessation, Alcohol and Drug Awareness, Oral Health, Diet and Nutrition, Here4U, Cycle to Work Scheme and the Trust's Improving Working Lives initiatives.

We launched a new Health and Wellbeing at Work newsletter for staff in October, providing information on wellbeing initiatives for staff and managers. In January the Trust signed up for Business in the Community's £ for lb 12 week weight loss challenge, to help employees lose weight. 128 employees signed up for the challenge, with weekly support groups across four of our sites; Shankill Health and Wellbeing Centre, Arches Wellbeing and Treatment Centre, Knockbreda Centre and Musgrave Park Hospital.

The Early Intervention Physiotherapy Service for staff was launched in May 2014, providing staff with musculoskeletal injuries quicker access to the Occupational Health Physiotherapy Service.

The Trust was awarded distinction in the Annual Occupational Safety Awards 2014, and was a shortlisted finalist at the Irish News Workplace and Employment Awards for Employee Health and Wellbeing.

Employment Equality and Diversity Plan 2014-17

Recognising that equality in employment and the elimination of workplace discrimination and harassment are essential for developing a diverse workforce and maximising effectiveness, the Trust has developed its third Employment Equality and Diversity Plan for the period 2014-17. The plan provides structured and practical action plans to meet the following four key objectives designed to implement this commitment and to build on our work to date:

1. To promote and champion equality, good relations and diversity within the organisation
2. To develop and maintain corporate policies and procedures which support and underpin equal opportunities and diversity in the workplace
3. To foster an accessible and inclusive working environment for all staff and to continue to take steps to ensure our workforce is representative of the community we serve
4. To set in place appropriate systems to evaluate and measure the success of corporate Human Resources policies and the implementation of the Employment Equality and Diversity Plan.

Significant progress has been made in the first year of the new plan with developments particularly in the areas of training, monitoring and partnership working. In addition the Trust completed its second triennial report under the Fair Employment and Treatment (NI) Order 1998 during the year.

Resources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Bank of England
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TWENTY
Pounds
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E II R

Financial resources

Size and scale

The Belfast Trust had an operating expenditure budget of £1.2 billion in 2014/15 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs around 17,860 (whole time equivalent) staff, and manages an estate worth over £1 billion.

Financial environment

The increasingly difficult financial climate facing the public sector and the wider economy continued to be felt by the Belfast Trust and its staff in 2014/15.

In order to maintain safe and effective services with less income in real terms, the Trust set itself an efficiency target of £37m, equivalent to around 3% of its total 2013/14 expenditure. It is widely acknowledged that efficiency savings are becoming increasingly difficult to achieve without adversely impacting patients and clients. Nevertheless, at the end of the year the Trust had delivered almost 90% of its £37m target, mainly through staff productivity and service reform. The gap in our savings plan was addressed through in-year slippage resulting from delays in the implementation of a range of service developments.

The Trust also experienced a number of cost increases during 2014/15 including a growth in emergency department and unscheduled care demand and the implementation of a new bed contract which will enhance patient safety and experience in our hospitals.

During the year, the Trust implemented a number of service developments and improvements, including the establishment of a 24/7 PCI service, enhancement of spinal surgery, growth in mental health primary care hubs and the expansion of high cost drug and therapy treatments.

Despite the enormous challenges and increased demand for our services, the Trust achieved financial balance in 2014/15 while continuing to drive forward its quality and safety agenda. It should be noted however that this outcome was attributable in part to a significant level of one-off funding being made available in 2014/15.

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
- Maintain capital expenditure within the agreed Capital Resource Limit.

The above achievements have been delivered through a combination of sound financial management, the concerted efforts of our staff and the continued implementation of the Trust's efficiency and reform programme.

Financial governance

The Trust has continued to maintain sound systems of 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 2014/15.

In terms of financial management and control across the Trust, a detailed financial plan is prepared and approved by the Trust Board at the beginning of each financial year and budgets are allocated to directorates. Financial performance is monitored and reviewed through detailed financial reporting to directors on a monthly basis. An aggregate summary of the financial position to date and forecast yearend position is presented by the Director of Finance to Trust Board each month.

Off-Payroll expenditure

The Trust had the following number of off-payroll engagements in excess of £58,200 per annum in place as at 31 March 2015.

	Number of Staff
Off Payroll staff as at 1 April 2014	8
New engagements during the year	1
Number of engagements transferred to payroll	0
Number of engagements that have come to an end during the year	0
Number of engagements that fell below the £58.5k threshold	2
Off-Payroll staff as at 31 March 2015	7

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 3% year-on-year cash releasing/ productivity efficiencies over the past seven years.

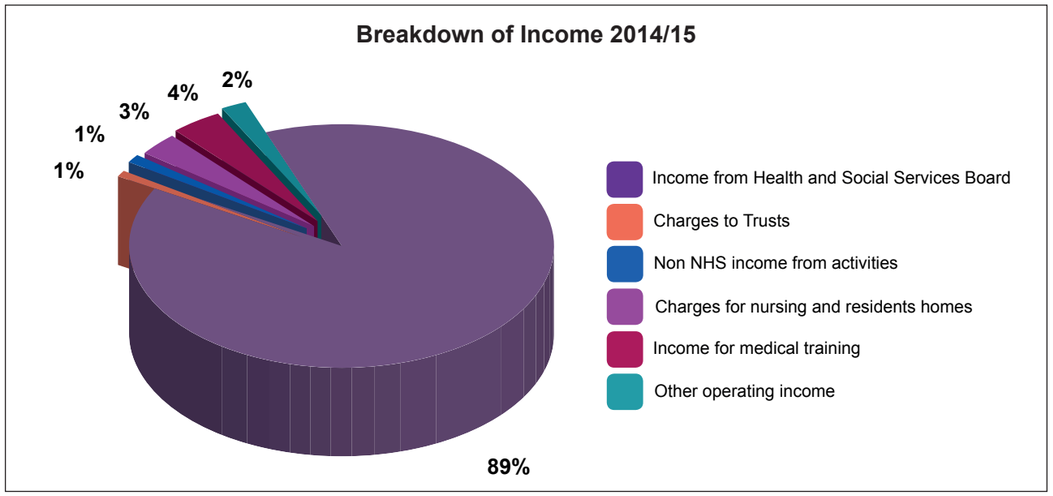
One area in which the Trust has made significant savings in recent years is management costs. In 2014/15 the total cost of management fell by almost 2%. The 2014/15 cost represents 2.95% of the Trust's income. This 2.95% compares favourably with 3.15%, 3.1% and 3.6% in the previous three years.

The nature and scale of changes which the health and social care sector will face over the next few years is significant and 2015/16 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 which reports through to the Trust Board and the regional Financial Stability Programme Board. The Trust will continue to ensure that the areas of discretionary spend, management costs and procurement efficiencies are specifically targeted, and initiatives involving service changes will be subject to equality screening and full public consultation, as appropriate. We will, of course, ensure that the highest standards of quality and safety are maintained across our services as our reform and efficiency programme progresses.

Income and expenditure

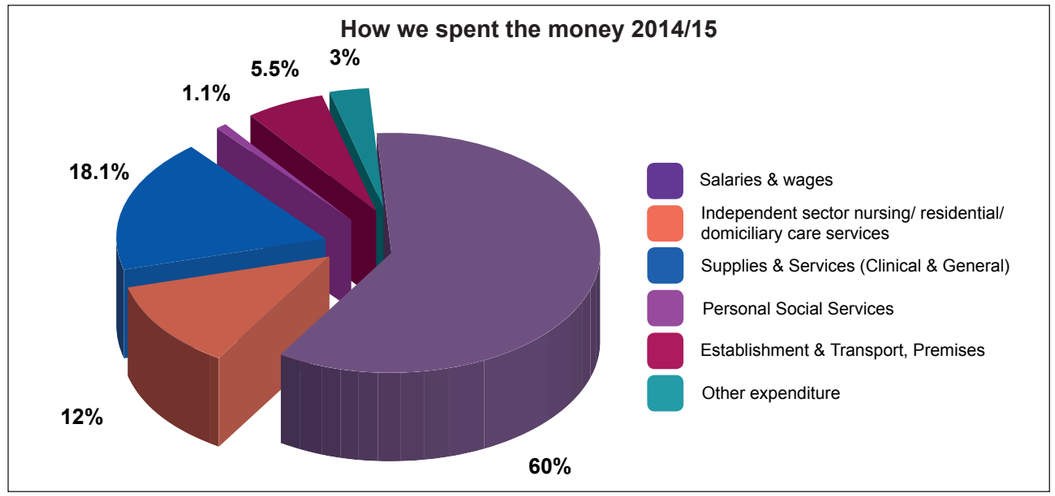
The information below provides an analysis of Trust's income and a breakdown of expenditure in 2014/15.

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 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 2014/15. The largest cost incurred by the Trust is staff salaries, representing just over 60% of total expenditure. Within this pay total, the Trust spent £168 million on doctors and dentists, £245 million on nurses and midwives and £79 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £226 million (18% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £149 million (12% of expenditure) 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 £749 million on staff salaries, employing circa 17,860 staff (whole time equivalents) across a diverse range of professional groups. The Trust endeavours to ensure that staff are effectively deployed to improve the safety and responsiveness of our services. In addition to a number of Human Resource employee related schemes, the Trust 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 HSC Trust has a fixed asset base of £1,085m. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2014/15 the capital funding allocation for the Trust was £38.2m, of which £21.8m related to major specific capital projects and £16.4m was for various minor capital projects, net of land and building sales of £5.6m. Expenditure on larger schemes included:

Capital Scheme	Expenditure 2014/15 £m	Total Project Value £m
RGH Phase 2B	2.7	151.7
RGH Maternity New Build	2.7	46.2
Children's Hospital	2.3	219.4
Acute Mental Health In Patient Unit	3.0	32.2
RVH Cath Labs	1.2	3.5
ICT	7.4	7.4
Decontamination Schemes	2.1	4.9

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

During 2014/15 a number of schemes were completed and preparations made to bring them into operation. In addition, work commenced on both the Acute Mental Health Unit on the BCH site and Children's Hospital on RVH, this included site clearance and enabling works.

The Trust ICT infrastructure was enhanced and maintained by an investment of £7.4m which included the development of clinical information systems, increased IT capacity and enhancement of the infrastructure.

Investment in Radiography equipment exceeded £2m which included the replacement of a CT scanner and mobile image intensifiers and also the replacement and enhancement of a number of other pieces of equipment.

General Capital expenditure included a number of minor building schemes to maintain and refurbish Trust buildings and improve the patients' experience and also the replacement of a range of medical equipment.

Research and development

Research to improve the care and management of patients is an important part of the Trust's overall activity, extending right across the health and social care spectrum. Care of patients is informed by results of recent research in order to ensure that patients receive the most up-to-date, evidence-based treatment possible.

Researchers within the Trust work closely with colleagues in partner organisations, including local universities, other Trusts, major charities and local and international companies to enable access to the most recent treatments in the context of clinical trials. 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 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 partners.

The Trust research office has oversight of research taking place within the Trust and ensures that it is conducted in line with proper ethical standards and all relevant legislation. Almost one thousand research projects take place in the Trust at any time, with up to two hundred new research projects being approved 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.

Our research continues to influence patient management and care in almost every part of the Trust. One area of interest is adverse outcomes in pregnancy. Trust researchers are developing new ways of predicting harmful pregnancy outcomes using blood tests, which will allow mothers at highest risk to be identified early in pregnancy and offered preventive treatments. In addition our research can make a difference on a global level - previous work into how to diagnose diabetes in pregnancy has led to change in pregnancy guidelines in many countries around the world, helping to prevent harmful outcomes for both mothers and babies.

Donations and fundraising

Charitable donations help us to improve the quality of care we provide to our patients and clients across the Trust. During 2014/15, in line with the previous financial year, the Trust received donations, income and legacies totalling just under £1.8m. 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 2014/15 include:

- Funding of medical research in a number of areas including; Alzheimer's Disease, Acute Myeloid Leukaemia, Cardiology and Ovarian, Bowel and Breast cancer
- The provision of multisensory therapy equipment at Muckamore Abbey Hospital
- Upgrading of the Physiotherapy walking training room at Musgrave Park Hospital. This has provided an enhanced rehabilitation facility for patients, in particular amputees
- A selection of garden furniture to enhance patients experience and comforts
- Provision of toys, equipment and craft supplies, and visits from entertainers to the children's wards where play specialists interact with the children to help alleviate any anxieties and fears they may have and involve the children in rehabilitation activities
- The funding of the refurbishment of a training room for neurosciences nursing and medical staff
- Provision of a Robotic Liquid Handler to enable the Laboratory to deliver a high throughput of molecular testing at the RBHSC
- Updating of the swimming pool at Muckamore Abbey Hospital
- Provision of rehabilitation activities, entertainment, outings and small Christmas gifts for Hospital inpatients, Elderly Care Facilities, Day Centre and Training Resource Centre clients throughout Belfast Trust
- A residential activity weekend took place allowing physically disabled children to enjoy outdoor supervised activities 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 further significant changes for the Trust as the Business Services Transformation Project (BSTP) has been progressed. The Finance, Procurement and Logistics (FPL) and Human Resources, Payroll, Travel and Subsistence (HRPTS) systems have been successfully implemented and we continue to embed new processes. We have overcome many challenges, principally in the area of payroll processing and a Regional Benefits Realisation Project has now been initiated in the Business Services Organisation (BSO) to refine the systems and related processes to ensure optimal value from the systems is achieved.

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 offers opportunity for improved efficiency. This functionality within HRPTS has been deployed to almost 20,000 staff with a log on rate of 58% and a plan is in place to maximise staff access to the system by roll out of a team support role and by deploying additional ICT infrastructure where possible.

A regional decision to revise the timing of implementation of the E-Recruitment module within HRPTS has resulted in modifications to the Trust's original transition plan. We are due to deploy the E-Recruitment module and transition the Recruitment function to BSO Shared Services from April 2015 on a phased basis with Nurse Recruitment to be deployed at the end of the overall deployment period.

The functions of Accounts Payable and Accounts Receivable were transferred to BSO Shared Services in February 2014 and the Payroll function transferred in May 2014. The Payroll service was particularly problematic initially due to technical system issues affecting National Insurance calculations, HMRC issues affecting tax deductions and transitional difficulties with the communication links to the Trust. All of these issues were resolved speedily through collaborative working between the relevant parties and BSO Shared Services has made significant improvements in service in the last six months of the year.

We have already established strong links with BSO Shared Services and are committed to working closely with them and the rest of the HSC in Northern Ireland to ensure that the services provided are as efficient and effective as we need them to be.

Sustainability Report

Energy

Being 'leading edge' is one of our main values and innovation is encouraged throughout the organisation. In July 2014, the Trust identified a new renewable product which uses daylight energy instead of solar energy as a means to produce renewable heat. The system is an innovative, daylight photon-powered nanotechnology which uses the photonic energy to produce heat throughout the year. In total, 56 panels were mounted at Forest Lodge providing heating and hot water for those who use the building.

A significant proportion of the Trust's electricity costs can be attributed to lighting. Many of our buildings require lighting day and night and this is often provided by older inefficient lighting. Modern LED lights consume less than half the electricity of these older lights and often have a superior light output. To avail of these benefits, the Trust has installed these high efficiency LED lights in many buildings and sites over the past year.

New efficient boilers and combined heat and power plants were installed at Muckamore Abbey Hospital. This modern energy infrastructure included new heating pipework, ensures greater resilience, increased patient comfort and reduced carbon at the same time.

Water

Water is an essential and costly resource used across the Trust every day. The Royal Victoria Hospital, Belfast City Hospital, Mater Hospital and Musgrave Park Hospital use more than 750 million litres of water each year. To reduce dependence on the mains water network and save money, the Trust has three operational borewells which provide a private supply of water to both the Belfast City Hospital and Musgrave Park Hospital sites. The borewell at Musgrave Park Hospital supplies approximately 97% of the water used each month.

Transport

We are very conscious of the environmental impact of the transport activities of the fleet of over 200 passenger and freight vehicles, which support the provision of care for patients and clients. We

take every possible opportunity to reduce the size of the fleet through improved route planning and scheduling and all Trust drivers receive mandatory training in fuel efficient driving techniques. The environmental impact of travel by patients, visitors, staff, suppliers and contractors to Trust facilities is also significant. It has been estimated that one third of all travel in Belfast relates to Belfast Trust. More sustainable forms of travel are promoted through our webpage and on appointment letters. Translink have introduced a new Metro bus service through the Musgrave Park Hospital site offering the same level of public transport service to that site as was already available to the other Belfast hospitals.

Our Travel Plan provides opportunities for staff to travel more sustainably through its schemes to promote bus and train travel; cycling; walking; and lift sharing and participation in all these schemes has continued to increase. Additionally we are working in partnership with the Public Health Agency and Sustrans to deliver a workplace active travel programme at the Royal Hospitals to encourage healthier travel modes for staff, which have the consequence of being more sustainable. Effective initiatives from the scheme will be adopted by other Trust sites and learning will be shared with other organisations seeking to promote active travel.

Waste

Belfast Trust is pro-active in the reduction, recycling and reuse of its waste. We provide mandatory waste training to staff highlighting good practice and emphasising the importance of waste reduction and use of correct waste segregation practices. The Trust monitors waste tonnage produced to ensure reduction targets are achieved and continually looks for opportunities to achieve further reductions.

We have introduced a dry mixed recycling stream for domestic waste – separating recyclable items at source such as paper, cardboard, cans, plastic bottles etc. As a result the percentage of such waste going to landfill has reduced to just over 3%, with 58% of waste being recycled and 39% reused. 100% of our clinical waste continues to be used as a fuel supplement to generate electricity. All confidential paper waste removed from the Trust is 100% recycled by a licensed contractor.

The Trust has a furniture store for desks, chairs, ward furniture, catering equipment etc to reduce the requirement to purchase new items. Any undamaged furniture not suitable for reuse within the Trust is donated to charity.

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 Remuneration Committee including the provision of advice and guidance to the Board on matters of salary and contractual terms for the Chief Executive and Directors of the Trust, guided by DHSSPS policy. The membership of this committee is:
Mr Peter McNaney: Chairman 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 DHSS&PS 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 2014/15 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 to 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-months notice is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

Retirement age

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

Retirement benefit costs

The Trust participates in the HSC 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 requirements of IAS 19, full actuarial valuations by a professional 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 validation for Resource Accounts purposes as at 31st March 2012 was certified in February 2015 and is used in the 2014/15 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.

Dr Michael McBride
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:

	2014-15				2013-14
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s	Salary £000s
Non-Executive Members					
P McNaney (appointed 3 March 2014) (1)	20-25	N/A	N/A	20-25	0-5
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
Executive Members					
C Donaghy (left 30 June 2014)	35-40	N/A	N/A	35-40	145-150
M McBride (appointed 8 December 2014) (2)	40-45	N/A	34,000	70-75	N/A
A Stevens (left 31 July 2014) (3)	60-65	N/A	N/A	60-65	180-185
C Jack (appointed 1 August 2014)	180-185	N/A	50,000	230-235	N/A
M Dillon (acted up as Chief Executive 01/07/14-08/12/14)	120-125	N/A	68,000	185-190	110-115
M Edwards (acted up as Director of Finance 01/07/14-08/12/14)	85-90	800	31,000	115-120	N/A
M Mallon (left 31 July 2014)	35-40	N/A	N/A	35-40	100-105
D McAlister (appointed 1 August 2014) (4)	60-65	N/A	100,000	160-165	N/A
J Welsh	85-90	2,400	10,000	95-100	80-85
B Creaney	120-125	N/A	33,000	155-160	70-75
C McNicholl	90-95	N/A	9,000	100-105	90-95
B Barry	90-95	N/A	9,000	100-105	90-95
J Devlin	70-75	800	16,000	90-95	70-75
C Worthington	85-90	N/A	N/A	85-90	85-90

(1) Mr P McNaney appointed as Chair of Belfast HSC on 3 March 2014
(2) Dr Michael McBride appointed 8th December 2014. Estimated full year equivalent salary £190-£195k. His Full Year CETV costs are disclosed by the Belfast Trust.
(3) Dr A Stevens left 31st July 2014. His Full Year CETV costs are disclosed in the Accounts of the Northern Trust
(4) Mr D McAlister was appointed on 1st August 2014 Estimated full year equivalent salary £90k-95k. His Full Year CETV costs are disclosed by the Belfast Trust.

The Benefits in Kind listed above relate to Leased Cars.

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:

2013-14			2014-15				
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 31/03/14 £000s	CETV at 31/03/15 £000s	Real increase in CETV £000s
					*	*	
N/A	N/A	0-5	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	24,000	170-175	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	10-12.5	275-280	1,235	1,326	51
N/A	12,000	190-195	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	10-12.5	200-205	851	937	58
N/A	18,000	125-130	12.5-15	170-175	813	918	78
N/A	N/A	N/A	5-7.5	90-95	329	370	30
N/A	39,000	140-145	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	17.5-20	125-130	410	494	70
2,600	20,000	105-110	2.5-5	75-80	288	313	16
N/A	12,000	85-90	7.5-10	100-105	402	454	38
N/A	49,000	135-140	2.5-5	160-165	765	810	19
N/A	(8,000)	80-85	2.5-5	155-160	894	894	21
N/A	15,000	85-90	0-2.5	10-15	94	107	11
N/A	81,000	165-170	N/A	N/A	N/A	N/A	N/A

Remuneration Report

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

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.

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 the increases due to inflation or any decreases due to transfer of pension rights.

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 2014-15 was £182,500 (2013-14, £182,500). This was 6.26 times (2013-14, 6.54) the median remuneration of the workforce, which was £29,137 (2013-14, £27,901).

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 6.54 in 2013-14 to 6.26 in 2014-15 arises due to the fact that the highest paid director in 2014-15 has remained in the same Banding whereas there has been an increase in the median figure as a result of incremental drift, a 1% pay award to some staff and the additions of Homehelps who now have a Whole Time Equivalent applied to them when previously they did not.

The employees that receive remuneration above the highest paid director would fall into the catagory 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 21,622 employees in 2014-15 and on 20,063 employees in 2013-14. Staff with no Gross Pay or negative Gross Pay were deleted from these totals. Staff whose Whole Time Equivalents were less than full time where made up to Full Time Equivalents. Although it was not feasible to extract cumulative Gross Pays the Weekly and Monthly Gross Pays were Annualised in both years and a consistent approach was kept in both years.

Accounts

BELFAST HEALTH AND SOCIAL CARE TRUST
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

FOREWORD

These accounts for the year ended 31 March 2015 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 Dr Michael McBride 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.

BELFAST HEALTH AND SOCIAL CARE TRUST
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 103 to 146) 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.

Mcii Dillon — Director of Finance

4.6.15 — Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 103 to 146) as prepared in accordance with the above requirements have been submitted to and duly approved by the Trust Board.

[signature] — Chairman

4 June 2015. — Date

[signature] — Chief Executive

4/6/15 — Date

Governance statement 2014/15

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 further 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 2014/15 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, inclusion of feedback from key stakeholders and adverse publicity in relation to service delivery within the past 12 months. No other Trust Board performance issues were identified through this review.

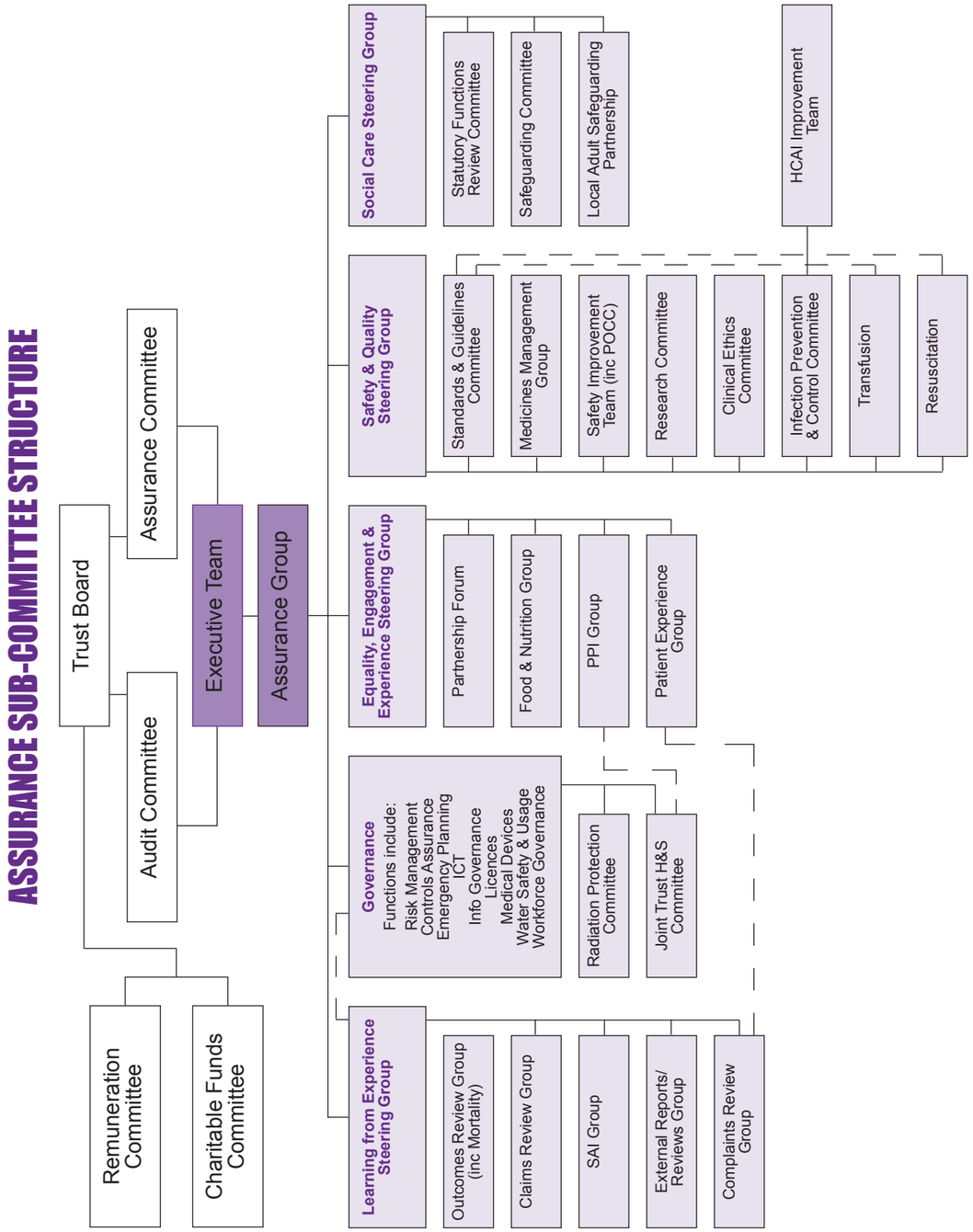
The Trust has sought independent verification of the annual ALB Board Governance self-assessment. The report has confirmed the ratings and flags applied as accurate and found no disparities. This information will be used to further inform the action plan from the self-assessment process. In addition 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
- A Complaints Review Group
- A Charitable Trust Fund Advisory Committee.

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



The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held five public Trust Board meetings and six Trust Board workshops during 2014/15. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

Trust Board attendance records for 2014/15 ranged from 82% to 94% of attendees.

Performance is managed through a number of local, directorate and Trust wide performance and accountability structures where underperformance is identified and corrective action discussed. The Trust uses 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 provided with data on performance across all thirty two of the Ministerial Targets through the Trust Performance Report. In 2014/15 the Trust was working to deliver the 39 Ministerial Performance Targets as per the commissioning directions. The Trust did not fully deliver on eighteen 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)
- 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 included:

- Fractures – A considerable growth in demand which resulted in fracture performance falling 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

- Considerable unfunded capacity issues in elective care which did not allow us to meet demand for example in the areas of orthopaedics, vascular surgery and urology.

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.

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.

The Remuneration Committee is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DHSSPS policy and best practice. The Committee is chaired by the Trust Chairman and two other Non-Executive Directors and met twice during 2014/15.

No Assurance or Remuneration Committee performance related issues were raised by the Board Governance Self-Assessment.

Business Planning

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

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 a three year period. 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 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 through Directorate scorecards
- 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 updated in June 2014 to incorporate further clarification regarding escalation of risk to the corporate risk register.

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

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

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

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

Information risk

Information is a vital asset, both in terms of the management of service users and the efficient management of services and resources. It plays a key part in corporate governance, service planning and performance management. It is therefore of paramount importance to ensure that information is efficiently managed and that appropriate policies, procedures and management accountability provide a robust governance framework for information management. Within the Trust the Information Governance Board oversees all aspects of information governance including data protection, ICT security, corporate records, freedom of information and data quality throughout the Trust. It also has the responsibility to lead and foster a culture that values, protects and uses information for the public good. This body ensures participation from all Directorates and is chaired by the Director of Performance Planning and Informatics. This Director also acts as the Senior Information Risk Owner and has a key role in considering how organisation goals will be impacted by information risks and how those risks may be managed. Over 30 Information Asset Owners have been identified across the Trust who have responsibility for the identification and management of risk in their areas.

During 2014/15 the Trust has completed the Controls Assurance Standards in relation to Information Management and ICT increasing the score on the previous year. Internally the Trust undertakes Information Governance Visits to a number of Departments and provides feedback to Information Asset Owners as to the actions that can be taken to improve information handling processes. Data Protection Awareness training is mandatory and can be undertaken as e:learning or by attending one of the regular information governance sessions. Throughout the year the Information Governance Board continues to monitor the information governance incidents that occur and reported 7 incidents to the Information Commissioners Office. In May 2014 the Records and Information Governance Team were winners of National Information & Records Management Society Team of the Year Award.

Public stakeholder involvement

The Trust remains committed to ensuring that Personal and Public Involvement (PPI) is embedded into all aspects of its business.

PPI is included in the Trust Assurance Framework committee structure, reporting via the Equality, Experience and Engagement Committee. PPI has also been included in the Trust Accountability Framework, requiring all service areas to account for their PPI activity, and PPI is reflected in the Trust Corporate Plan. There continues to be 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 service. In addition there a number of Trust-wide User Forum and specific Service User groups facilitated by and linked to the Trust which can provide opportunities for service user and other stakeholders to engage in decision making, feedback processes and associated risk issues.

A draft Organisational Framework for the Management of PPI is currently being consulted on and it is envisaged that this will be published by summer 2015. The implementation of this framework should lead to the development of more opportunities for engagement with service users and other stakeholders across the organisation, on a range of issues, which could potentially include risk. A PPI Standing Forum will be established by summer 2015.

PPI training is delivered for Trust staff and four members of Trust staff participated in the PHA commissioned PPI training for trainers programme. This training programme will be cascaded throughout the organisation.

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 reviewed and updated in 2014 to reflect minor changes in the document and on-going adjustment to the Sub Committee structure. The updated Assurance Framework was approved by the Assurance Committee of the Trust Board on the 16th June 2014. 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 agenda and schedule of annual reports takes account of the Sub Committees structure. These committees report through the Assurance Group to Executive Team. They are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. At each Assurance Committee meeting, through the relevant 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.

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 2014/15. The Trust achieved the following levels of compliance for 2014/15.

Standard	DHSSPS Expected Level of Compliance	2013/14 Trust Level of Compliance	2014/15 Trust Level of Compliance	Verified by
Building, Land, Plant and Non-Medical Equipment	75% - 99% (Substantive)	82% Substantive	82% Substantive	Internal Audit
Decontamination of Medical Devices	75% - 99% (Substantive)	77% Substantive	78% Substantive	Self Assessment
Emergency Planning	75% - 99% (Substantive)	86% Substantive	85% Substantive	Self Assessment
Environmental Cleanliness	75% - 99% (Substantive)	87% Substantive	87% Substantive	Self Assessment
Environmental Management	75% - 99% (Substantive)	78% Substantive	82% Substantive	Self Assessment
Financial Management (core standard)	75% - 99% (Substantive)	88% Substantive	89% Substantive	Internal Audit
Fire Safety	75% - 99% (Substantive)	87% Substantive	88% Substantive	Self Assessment
Fleet and Transport Management	75% - 99% (Substantive)	85% Substantive	85% Substantive	Self Assessment
Food Hygiene	75% - 99% (Substantive)	89% Substantive	90% Substantive	Self Assessment
Governance (core standard)	75% - 99% (Substantive)	95% Substantive	95% Substantive	Internal Audit
Health & Safety	75% - 99% (Substantive)	86% Substantive	88% Substantive	Self Assessment
Human Resources	75% - 99% (Substantive)	98% Substantive	98% Substantive	Self Assessment
Infection Control	75% - 99% (Substantive)	93% Substantive	91% Substantive	Internal Audit
Information Communication & Technology	75% - 99% (Substantive)	86% Substantive	86% Substantive	Self Assessment
Information Management	75% - 99% (Substantive)	75% Substantive	78% Substantive	Self Assessment
Management of Purchasing	75% - 99% (Substantive)	78% Substantive	79% Substantive	Self Assessment
Medical Devices and Equipment Management	75% - 99% (Substantive)	79% Substantive	81% Substantive	Self Assessment
Medicines Management	75% - 99% (Substantive)	75% Substantive	76% Substantive	Self Assessment
Research Governance	75% - 99% (Substantive)	89% Substantive	92% Substantive	Internal Audit
Risk Management (core standard)	75% - 99% (Substantive)	84% Substantive	85% Substantive	Internal Audit
Security Management	75% - 99% (Substantive)	86% Substantive	87% Substantive	Self Assessment
Waste Management	75% - 99% (Substantive)	87% Substantive	87% Substantive	Self Assessment

All 22 standards maintained substantive compliance by achieving an overall score of 75% or above.
All standards maintained or improved their compliance scores with the exception of:

- Infection Control which had a slightly reduced score compared to 2013/14 as a result of bench-marking results from Internal Audit, and
- Emergency Planning which dropped by 1% primarily as a result of unexpected reduction in resources for training in year. Appropriate actions to resolve this are being progressed.

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.

Action plans for all of these standards have been established to support improved compliance during the coming year.

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. All the laboratories which require CPA accreditation are accredited. The Trust has had a number of inspections from CPA throughout 2014/15 (the Haematology Laboratory in the Mater Hospital and Regional Immunology Laboratory) and the laboratories inspected remain CPA accredited following inspection. Action plans have been requested and provided to address any non-conformances identified by the inspectors and the Trust is awaiting indication that the CPA inspectors are satisfied with the Trust's responses.

CPA is being replaced with UKAS accreditation to ISO 15189 standards. All laboratories requiring UKAS accreditation are working towards this. Both the Regional Immunology Laboratory and the Haematology Laboratory on the Mater Hospital site have been inspected and further work is required before the inspectors will consider a formal inspection for UKAS accreditation.

The Trust Blood Bank service had been subject to regular MHRA inspections. The last inspection was in May 2014 and the Trust Blood bank was deemed complaint with the Blood Safety and Quality Regulations (2005).

The British Standards Institute (BSI) is the Notified Body who audits compliance of the Central Decontamination Units (CDU) and the Endoscopy Decontamination Unit (EDU) against the relevant Medical Devices Directives. The Trust is audited biannually. Following the most recent audit all units (RVH, MPH CDU's and BCH EDU) retained their accreditation.

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

In 2014/15 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Use of HRPTS	Limited
Non Pay expenditure (FPL)	Limited
Bank and cash (FPL)	Satisfactory
Financial assessments (including Direct Payments)	Satisfactory - Financial sssessments Limited - Direct Payments
Cash handling in Social Services Facilities	Satisfactory – Overall Limited - Glandore Children's Home
Management of client monies in the independent sector	Satisfactory - majority of facilities visited Limited – 3 facilities
Adult supported living client monies (Trust and independent sector)	Satisfactory – Trust Facilities Limited – Independent Sector Facilities
Year end stock take review	Satisfactory
Performance management and reporting	Satisfactory
Management of waiting lists (diagnostics and scopes)	Satisfactory
Reporting on discharge of statutory functions by social workers	Limited
Management and recruitment of medical locum staff	Satisfactory
Management of ICT contracts	Satisfactory
Statutory and mandatory training	Limited
Efficiencies and service reform	Satisfactory
Risk management	Satisfactory
Management of GP out of hours services	Satisfactory
Claims management	Satisfactory
Victoria Pharmaceuticals regional manufacturing unit	Satisfactory

In their annual report, the Internal Auditor reported that there is a satisfactory system of internal control designed to meet the Trust's objectives for the year ended 31 March 2015.

However, limited assurance has been provided in respect of four audits:

- Use of Human Resources, Payroll, Travel & Subsistence System (HRPTS): Limited assurance due to significant issues in relation to the number of HR files missing, authorisation of payments, core user access to HRPTS, roles and responsibilities between BHSCT and BSO Shared Service Payroll not being clarified, inaccuracies in management information reports and inaccurate payments
- Non-Pay Expenditure (FPL): Limited assurance due to significant issues in relation to Trust Managers knowledge and use of the system, checking the validity of requests to change trader bank details, and clarification on the roles and responsibilities of the Trust and the BSO Shared Service Centre
- Reporting on Discharge of Statutory Functions by Social Workers: Limited assurance in respect of insufficient evidence to support the statutory functions report and issues around the quality assurance of data
- Statutory & Mandatory Training: Limited assurance due to multiple systems being used to record training records, clarification needed on what statutory and mandatory training is required for different groups of staff, no evidence of comprehensive reporting at corporate level and attendance rates at training courses.

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

- Financial Assessments including Direct Payments: Internal Audit reported satisfactory assurance in respect of Financial Assessments but limited assurance in respect of Direct Payments. This was primarily due to the lack of evidence in respect of monitoring of direct payments
- Cash Handling in Social Services facilities: satisfactory assurance overall but limited in respect of Glandore Children's Home. This was due to the level of monies held within the facility and an insufficient audit trail for all transactions
- Management of Client Monies in the Independent Sector: satisfactory assurance for 10 out of the 13 facilities visited but limited assurance in respect of three facilities where there were insufficient controls around residents' bank accounts and monies
- Adult Supported Living Client Monies (Trust and Independent Sector): satisfactory assurance for Trust services and limited assurance for Independent Sector services. Exceptions noted included use of business accounts for clients' monies and inadequate controls around the management of service users' bank accounts.

A total of 36 Priority One findings (weaknesses that could have a significant impact on the system under review) were identified during 2014/15. 28 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 97% 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 of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

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

Follow up audits are carried out and the Trust will continue to implement the compliance regime during 2015/16.

Internal Control Divergences
Prior Year Control Issues – closed

Management of Maintenance Contracts

All Service and Maintenance contracts with an annual value in excess of £10,000 have had a Contract Review Meeting. The ESD Contracts Department is utilising eSourcingNI as a procurement method to advertise and tender Service and Maintenance Contracts. Internal Audit have confirmed that all recommendations within our control have been fully implemented.

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. This area will continue to be monitored through normal working arrangements.

Radiology reporting in orthopaedics

The Trust has developed a policy (Plain Film Evaluation and Recording by Orthopaedic Medical Staff) which has been operational since October 2014. This policy was approved by Trust Standard and Guidelines Committee in July 2014 and is available on the Trust intranet Hub. Directorate audits are now taking place regularly to monitor compliance and results are discussed at Orthopaedic team meetings. Internal Audit have confirmed that all recommendations have been fully implemented.

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, commissioned a further review to consider the most appropriate service provision model for children with congenital cardiac disease. Following these reviews the Health Minister announced on 14th October 2014 that having considered the reports he recommended the implementation of a new cross-border model of co-operation that would result in scheduled paediatric heart surgery moving from Belfast to Dublin. This service is now being transferred to Dublin and in the interim Evelina and Birmingham Children's are providing on-going services until the capacity in Dublin is assured. An all island CHD Network Board with senior Trust representatives is now constituted and meetings are on-going to ensure safe and effective care.

Patent case

This legal case related 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 a datacentre 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.

The case has now been settled out of court.

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. The Trust continues to formally report

performance and financial information to the DHSSPS in accordance with the normal accountability arrangements which are part of the HSC regular monitoring regime.

Asbestos and Construction, Design and Management (CDM) Regulations

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. Health Estates submitted a bid for regional funding for this resource which was declined. It is the Trust's priority to ensure that any potential exposure risk is alleviated and we continue to manage remaining asbestos safely so as to not pose any risk to patients, staff or visitors using our buildings.

Progress on Prior Year Control Issues – on-going

Trust procurement processes

The Trust has implemented the recommendations within our control from the action plan which had been developed as a result of the DHSSPS Review of Procurement Report. The Trust will implement those actions currently outside our control along with any outstanding internal audit recommendations once regional agreement has been reached or regional guidance has been issued e.g. outcomes from the DHSSPS lead Regional Task & Finish Group. The DHSSPS are currently drafting an overall Procurement Strategy for the HSC.

Financial position

In its Trust Delivery Plan for 2014/15, the Trust identified a potential year-end deficit of £27m, comprising unfunded cost pressures of £12m and projected savings slippage of £15m. A number of risks and assumptions around income, cost pressures and achievement of substantial savings underpinned the financial plan. The financial forecast was amended during the year to financial breakeven to take account of additional non-recurrent income of £25.5m received from HSCB as a result of the June and October monitoring rounds and to reflect contingency proposals totalling £1.5m.

Despite the emergence of a number of new cost pressures during the year and considerable slippage on acute reform savings in particular, the Trust has been able to achieve financial balance in 2014/15. This is attributable to a combination of contingency measures, slippage on new service developments and the allocation of non-recurrent funding by HSCB.

Moving forward into 2015/16 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 Trust previously reported on the challenges experienced with the implementation of the Business Services Transformation Project (BSTP) within Northern Ireland. The Finance, Procurement and Logistics (FPL) and Human Resources, Payroll, Travel and Subsistence (HRPTS) systems have been successfully implemented and we continue to embed new processes. We have overcome many challenges, principally in the area of payroll processing and a Benefits Realisation Project (BRP) has now been initiated in BSO to refine the systems and related processes to ensure optimal value from the systems is achieved. The regional BRP is expected to complete its work by March 2016.

Employee and Manager Self Service functionality within HRPTS has been deployed to almost 20,000 staff with a log on rate of 58% and a plan is in place to maximise staff access to the system by roll out of a team support role and by deploying additional ICT infrastructure where possible.

The functions of Accounts Payable and Accounts Receivable were transferred to BSO Shared Services in February 2014 and the Payroll function transferred in May 2014. The Payroll service was particularly problematic initially due to technical system issues affecting National Insurance calculations, HMRC issues affecting tax deductions and transitional difficulties with the communication links to the Trust. All of these issues were resolved speedily through collaborative working between the relevant parties and BSO Shared Services has made significant improvements in the last six months of the year.

A number of forums, both local and regional, have been established over the last number of months to monitor performance of BSO Shared Service Centres and appropriate key performance indicators have been established for the year ahead. The Shared Service Centres for Accounts Payable and for Payroll received limited Internal Audit opinions during the year and progress with related recommendations is monitored through the customer forums. Additionally, from April 2015, BSO have agreed to provide us with a quarterly assurance report in respect of the Shared Services provided.

A regional decision to revise the timing of implementation of the E-Recruitment module within HRPTS has resulted in modifications to the Trust's original transition plan. We are due to deploy the E-Recruitment module and transition the Recruitment function to BSO Shared Services from April 2015 on a phased basis with Nurse Recruitment to be deployed at the end of the overall deployment period.

Unscheduled care

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 a Paediatric

Emergency Department. The Trust continues to identify 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. The Trust has implemented processes to mitigate against this risk and when waiting times are approaching a breach, contingency arrangements are activated. The Trust's ability to recruit sufficient middle grade doctors to the Emergency Department continues to be challenging. A recruitment drive for consultants in line with College of Emergency Medicine recommendations has been implemented alongside the introduction of annualised consultant job plans. The Trust has developed a focused action plan to address the continuing challenges faced in the adult emergency departments supported by an IPT.

A report of the RQIA inspection of the Emergency Department at RVH was published on the 8 April 2014. A follow-up inspection was carried out from 9 to 11 December 2014. The report of this inspection concluded that good progress had been made to address the recommendations of the previous inspection with 17 recommendations being assessed as addressed, 3 recommendations addressed in principle, and 5 partially addressed. RQIA reported a significant improvement in nurse and consultant medical staffing levels and acknowledged that staff training was on-going with staff receiving induction training, supervision and appraisals. RQIA reported that difficulties continue in respect of staffing at speciality doctor level and a further 12 recommendations were made. An action plan was subsequently submitted to RQIA. The Trust's current assessment is that all of the first 25 recommendations and 11 of the 12 additional recommendations have been addressed. The outstanding recommendation regarding appointment of sufficient speciality doctors remains challenging. The Trust has embarked on a marketing and advertising campaign to recruit and is exploring alternative new roles (physician associates) in conjunction with the DHSSPS. Given the pressures in Adult Unscheduled Care across NI the Chief Medical Officer and Chief Nursing Officer have set up a regional taskforce to support the necessary improvements. Belfast is a separate work stream on this taskforce.

The Trust took possession of the new critical care building at the Royal site on the 24 April 2015. Plans to commission services (beginning with the Emergency Department) continue at pace and it is envisaged that the existing ED will transition across to the new building before Winter 2015.

Critical care and theatres will not move across until early in the 2016/17 financial year so as to allow for the completion of a substantial programme of post contract works in 2015/16. It is envisaged that the occupation of the maternity floors by maternity services will be in line with the timetable for the new maternity hospital.

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

Hyponatraemia inquiry

The Trust has contributed fully to the public inquiry into deaths caused by hyponatraemia. The Trust has not been formally advised of the timescale for the publication of this report.

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 corrective action was taken and a formal investigation was initiated. All staff involved in the management of SAIs were 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.

Subsequently the Trust completed their planned review of the Incident Policy and associated procedures in April 2014, which included further clarity in relation to such engagement and training packages were also reviewed and updated accordingly. Patient/client and family/carer engagement and communication with the HM Coroner is now routinely monitored via HSCB on an on-going basis. The Trust continues to work collaboratively with HSCB and other ALB's to refine how this data is collected regionally. In addition the Trust launched an eLearning package to support the 'Being Open' policy and continues to provide regularly sessions on Root Cause Analysis (RCA) methodology and Incident reporting. The Trust has also established a RCA Chairs forum to support staff who are required to lead investigations associated with SAIs. The forum met twice in 2014/15 and will meet three times a year going forward.

The series of Incident related procedures now includes a procedure for shared learning, underpinning processes within the organisations Assurance Framework and reinforcing all conduits for learning, not only from incidents but also claims, complaints and audit. The Trust remains committed to continual improvement in this area.

Sir Liam Donaldson's report has now been published and this concluded that Northern Ireland was as safe as any other health care system. There are a number of strategic recommendations which are currently out for consultation to the end of May 2015. The Trust fully participated in the Donaldson Review and is currently engaged in the process of developing a collaborative HSC response.

New Control Issues
Iveagh Centre

The Iveagh Centre is the Regional Learning Disability Children's Inpatient Unit providing assessment and treatment services.

During 2012 the Trust, in consultation with the HSCB, identified a number of shared concerns. These included issues, also highlighted through RQIA Inspections, pertaining to skill mix within the Unit, the incidents of restrictive practices, unplanned admissions and delayed discharges. In response to these circumstances the Trust and HSCB jointly commissioned an Independent Review of the service which commenced mid 2013 with the final report published during November/December 2013. This report made a number of recommendations including the improvement of staff support and development opportunities and the securing of additional resources to enhance the skill mix within the service, on site management arrangements and the availability of community based services.

Following an inspection of the service, undertaken by RQIA during March 2014, significant improvement was noted while also recognising that 9 previously noted recommendations required further attention. However subsequent unannounced inspections were undertaken by RQIA on 30th May and 4th June 2014 which resulted in 35 recommendations and 5 formal Improvement Notices being issued. These formal Improvement Notices primarily related to governance arrangements surrounding restrictive practices, behavioural interventions, care planning and associated staff training/ development. In response to these developments a comprehensive and robust action plan was immediately put in place to ensure that all outstanding issues were urgently addressed and significant additional resources were deployed to the service. This was reflected in the outcome of subsequent RQIA inspections undertaken on 15/16th July 2014 and on 13th August 2014 following which the Trust received formal confirmation from RQIA that the service was fully compliant with all outstanding recommendations reviewed and that the 5 Improvement Notices had been fully addressed and would be withdrawn with immediate effect. Detailed and comprehensive arrangements are in place to ensure that full compliance is maintained and these issues remain the subject of continuous review. Since the mid-year Assurance Statement a further inspection has confirmed that full compliance has been maintained.

Radiation waste

During the year the NI Environment Agency issued a radioactive enforcement waste notice to the Trust. This was as a result of the Trust releasing one of our radioactive waste tanks one month earlier than required by the Radioactive Substances Act 1993. The Trust has completed a full investigation and has implemented an action plan to comply with the regulations. A follow-up visit was conducted on 14 November 2014 and an action plan agreed regarding repairs to be completed by June 2015. Following this the NI Environment Agency has accepted this as a satisfactory response to the enforcement notice.

Prompt payment performance

The Trust achieved 80.4% compliance in relation to the DHSSPS prompt payment target of paying 95% of invoices within 30 days. A change in measurement of the target from contracted terms to 30 days resulted in a reduced compliance rate for 2013/14 compared to previous years. Following

a move in February 2014 to BSO Accounts Payable Shared Service, the achievement of the target is now dependent both on procedures within BSO Accounts Payable Shared Service and appropriate actions by the Trust's nominated approvers. We witnessed a further fall in compliance during this first year of Shared Services and the cumulative prompt payment compliance for 2014/15 was 80.4%. The last two months of the year saw a much improved rate of over 87% and the Trust continues to work closely with BSO to ensure that all efforts to improve prompt payment compliance continue.

Marshall Inquiry/Safeguarding Board NI (SBNI) Thematic Review

There have recently been a number of reviews around the area of child sexual exploitation. The Trust has been fully engaged with the processes related to the Marshall Inquiry and subsequent report. At a regional level, the Trust is participating in the implementation of the Regional Action Plan to address the report's recommendations.

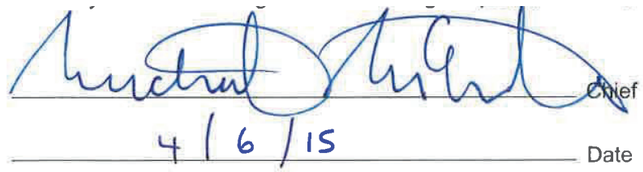
The Trust has also been fully engaged with the SBNI Thematic Review process. The Trust is awaiting the publication of the final Report in late June 2015.

In the interim the Trust has proactively sought to assimilate and disseminate learning from both processes as it emerges. The Trust has established arrangements to distil the emerging learning to inform practice development and service delivery arrangements and has incorporated this into a Trust Action Plan.

Conclusion

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

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 2014/15.



Chief Executive

4/6/15

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 the financial statements of the Belfast Health and Social Care Trust and its group for the year ended 31 March 2015 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.

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 2015 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health, Social Services and Public Safety directions issued thereunder.

Opinion on other matters

In my opinion:

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

Matters on which I report by exception

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

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

Report

I have no observations to make on these financial statements.

KJ Donnelly

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

Date 25 June 2015

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2015

	NOTE	2015 £000s		2014 £000s	
		Trust	Consolidated	Trust	Consolidated
Expenditure					
Staff costs	3.1	(748,531)	(748,197)	(734,156)	(733,887)
Depreciation	4	(50,698)	(50,698)	(47,568)	(47,568)
Other expenditures	4	(536,753)	(537,956)	(486,929)	(488,024)
		(1,335,982)	(1,336,851)	(1,268,653)	(1,269,479)
Income					
Income from activities	5.1	43,039	43,039	42,120	42,120
Other operating income	5.2	44,454	45,524	49,889	51,127
Deferred income	5.3	0	0	0	0
		87,493	88,563	92,009	93,247
Net Expenditure		**(1,248,489)**	**(1,248,288)**	**(1,176,644)**	**(1,176,232)**
Revenue Resource Limit (RRL)	25.1	1,248,551	1,248,551	1,176,756	1,176,756
Add back charitable trust fund net expenditure		[redacted]	(201)	[redacted]	(412)
Surplus / (Deficit) against RRL		**62**	**62**	**112**	**112**

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2015 £000s		2014 £000s	
Items that will not be reclassified to net operating costs:		Trust	Consolidated	Trust	Consolidated
Net gain/(loss) on revaluation of property, plant and equipment	6.1/10/ 6.2/10	37,429	37,429	31,430	31,430
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	8	0	2,780	0	1,602
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 2015		**(1,211,060)**	**(1,208,079)**	**(1,145,214)**	**(1,143,200)**

The notes on pages 107 to 146 form part of these accounts.

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2015

	NOTE	2015 Trust £000s	2015 Consolidated £000s	2014 Trust £000s	2014 Consolidated £000s
Non Current Assets					
Property, plant and equipment	6.1/6.2	1,077,815	1,077,815	1,059,688	1,059,688
Intangible assets	7.1/7.2	13,029	13,029	9,010	9,010
Financial assets	8.0	0	45,381	0	41,253
Trade and other receivables	12.0	0	0	0	0
Other current assets	12.0	0	0	0	0
Total Non Current Assets		**1,090,844**	**1,136,225**	**1,068,698**	**1,109,951**
Current Assets					
Assets classified as held for sale	9.0	983	983	6,352	6,352
Inventories	11.0	14,162	14,162	13,430	13,430
Trade and other receivables	12.0	36,908	36,914	33,228	33,342
Other current assets	12.0	465	465	593	593
Intangible current assets	12.0	0	0	105	105
Financial assets	8.1	0	0	0	0
Cash and cash equivalents	13.0	14,005	14,526	21,393	23,024
Total Current Assets		66,523	67,050	75,101	76,846
Total Assets		**1,157,367**	**1,203,275**	**1,143,799**	**1,186,797**
Current Liabilities					
Trade and other payables	14.0	(174,151)	(174,189)	(190,051)	(190,160)
Other liabilities	14.0	(1,218)	(1,218)	(666)	(666)
Intangible current liabilities	14.0	0	0	0	0
Provisions	16.0	(28,911)	(28,911)	(28,660)	(28,660)
Total Current Liabilities		(204,280)	(204,318)	(219,377)	(219,486)
Non Current Assets plus/less Net Current Assets / Liabilities		**953,087**	**998,957**	**924,422**	**967,311**
Non Current Liabilities					
Provisions	16.0	(40,704)	(40,704)	(37,185)	(37,185)
Other payables > 1 yr	14.0	(12,251)	(12,251)	(9,110)	(9,110)
Financial liabilities	8.0	0	0	0	0
Total Non Current Liabilities		(52,955)	(52,955)	(46,295)	(46,295)
Assets less Liabilities		**900,132**	**946,002**	**878,127**	**921,016**
Taxpayers' Equity					
Revaluation reserve		144,390	144,390	108,101	108,101
SoCNE reserve		755,742	755,742	770,026	770,026
Other reserves - charitable fund		0	45,870	0	42,889
		900,132	**946,002**	**878,127**	**921,016**

The notes on pages 107 to 146 form part of these accounts.

Signed ..... (Chairman) Date 4th June 2015

Signed ..... (Chief Executive) Date 4/6/15

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2015

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
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
Movement - other		0			0
Balance at 31 March 2014		**770,026**	**108,101**	**42,889**	**921,016**
Changes in Taxpayers' Equity 2014/15					
Grant from DHSSPS		1,233,000			1,233,000
Transfers between reserves		1,140	(1,140)	0	0
(Comprehensive expenditure for the year)		(1,248,489)	37,429	2,981	(1,208,079)
Transfer of asset ownership		(5)	0	0	(5)
Non cash charges - auditors remuneration	4	70			70
Balance at 31 March 2015		**755,742**	**144,390**	**45,870**	**946,002**

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2015

	NOTE	2015 £000s	2014 £000s
Cash flows from operating activities			
Net expenditure after interest		(1,248,288)	(1,176,232)
Adjustments for non cash costs		85,267	36,744
(Increase)/decrease in trade and other receivables		(3,339)	1,317
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase)/decrease in inventories		(732)	(1,173)
Increase/(decrease) in trade payables		(12,278)	23,289
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property plant and equipment		2,737	(549)
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		3,694	5,812
Use of provisions	16	(14,362)	(18,330)
Net cash outflow from operating activities		(1,187,301)	(1,129,122)
Cash flows from investing activities			
(Purchase of property, plant & equipment)	6	(48,152)	(64,002)
(Purchase of intangible assets)	7	(6,570)	(4,273)
Proceeds of disposal of property, plant & equipment		15	0
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		5,551	1,044
Drawdown from investment fund		(1,098)	(1,053)
Share of income reinvested		(250)	350
Net cash outflow from investing activities		(50,504)	(67,934)
Cash flows from financing activities			
Grant in aid		1,233,000	1,183,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		(3,693)	(5,812)
Net financing		1,229,307	1,177,188
Net increase (decrease) in cash & cash equivalents in the period		(8,498)	(19,868)
Cash & cash equivalents at the beginning of the period	13	23,024	42,892
Cash & cash equivalents at the end of the period	13	14,526	23,024

The notes on pages 107 to 146 form part of these accounts.

BELFAST HEALTH & SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 2015 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 2015 was considered by LPS to be not materially different to 31 March 2015 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 us
- 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
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 -1.5% (negative real rate) for 0 up to and including 5 years, -1.05% (negative real rate) after year 5 up to 10 years and +2.2% in real terms for 10 years or more (+1.30% 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 certified in February 2015 and is used in the 2014/15 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.

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.

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards have an effective date of 1st January 2013, and EU adoption is due from 1 January 2014.

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

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 2015

NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

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

	2015			2014		
Directorate	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Surgery and Specialist Services	138,172	110,671	248,843	133,879	106,800	240,679
Adult Social and Primary Care	151,931	141,624	293,555	151,778	135,988	287,766
Childrens Community Services	37,588	24,654	62,242	37,862	23,452	61,314
Unscheduled & Acute Care	194,789	86,380	281,169	189,989	79,332	269,321
Specialist Hospitals and Women's Health	116,293	61,111	177,404	111,084	68,166	179,250
Patient and Client Support Services	45,605	16,248	61,853	45,848	14,853	60,701
Other Trust Service/Corporate Group	64,153	66,461	130,614	63,749	74,662	138,411
Expenditure for Reportable Segments net of Non Cash Expenditure	**748,531**	**507,149**	**1,255,680**	**734,189**	**503,253**	**1,237,442**
Non Cash Expenditure			**80,302**			**31,211**
Total Expenditure per Net Expenditure Account			**1,335,982**			**1,268,653**
Income Note 5			**87,493**			**92,009**
Net Expenditure			**1,248,489**			**1,176,644**
Revenue Resource Limit			**1,248,551**			**1,176,756**
Surplus / (Deficit) against RRL			**62**			**112**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 3 STAFF NUMBERS AND RELATED COSTS

3.1 Staff Costs

Staff costs comprise:	2015 Permanently employed staff £000s	2015 Others £000s	2015 Total £000s	2014 Total £000s
Wages and salaries	601,429	35,951	637,380	626,697
Social security costs	49,144	693	49,837	46,595
Other pension costs	61,472	462	61,934	61,599
Sub-Total	712,045	37,106	749,151	734,891
Capitalised staff costs	620	0	620	735
Total staff costs reported in Statement of Comprehensive Expenditure	711,425	37,106	748,531	734,156
Less recoveries in respect of outward secondments			(7,883)	(6,383)
Total net costs			**740,648**	**727,773**

Total Net costs of which:	£000s	£000s
Belfast Health & Social Care Trust	748,531	734,156
Charitable Trust Fund	0	0
Consolidation Adjustments	(334)	(269)
Total	748,197	733,887

Staff Costs exclude £620k charged to capital projects during the year (2014 £735k)

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 certified in February 2015 and is used in the 2014/15 accounts.

3.2 Average number of persons employed

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

	2015 Permanently employed staff No.	2015 Others No.	2015 Total No.	2014 Total No.
Medical and dental	1,551	174	1,725	1,706
Nursing and midwifery	6,141	199	6,340	6,216
Professions allied to medicine	2,626	69	2,695	2,642
Ancillaries	1,639	65	1,704	1,706
Administrative & clerical	2,931	271	3,202	3,234
Works	231	0	231	224
Social services	2,005	69	2,074	1,912
Total average number of persons employed	17,124	847	17,971	17,640
Less average staff number relating to capitalised staff costs	13	0	13	21
Less average staff number in respect of outward secondments	97	0	97	118
Total net average number of persons employed	**17,014**	**847**	**17,861**	**17,501**

Belfast Health & Social Care Trust	17,861
Charitable Trust Fund	0
Consolidation Adjustments	0
	17,861

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 3 STAFF NUMBERS AND RELATED COSTS

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

The Belfast Health & Social Care Trust made no payments in respect of early retirement or other compensation scheme exit packages in the year ended 31 March 2015 or in the year ended 31 March 2014.

3.4 Staff Benefits

The Belfast Health & Social Care Trust has no staff benefits

3.5 Trust Management Costs

	2015 £000s	2014 £000s
Trust management costs	38,967	39,690
Income:		
RRL	1,248,551	1,176,756
Income per Note 5	87,493	92,009
Non cash RRL for movement in clinical negligence provision	(17,180)	(8,743)
Less interest receivable	0	0
Total Income	1,318,864	1,260,022
% of total income	**3.0%**	**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 2014/15 there were 47 early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £261k. 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 2015

NOTE 4 OPERATING EXPENSES

	2015 £000s		2014 £000s	
Operating Expenses are as follows:-	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Purchase of care from non-HPSS bodies	149,112	149,112	157,072	157,072
Revenue grants to voluntary organisations	11,387	11,387	11,734	11,734
Personal social services	13,994	13,994	11,836	11,836
Recharges from other HSC organisations	2,586	2,586	3,154	3,154
Supplies and services - Clinical	212,579	212,540	198,858	198,822
Supplies and services - General	13,093	13,092	13,202	13,200
Establishment	13,052	13,052	13,016	13,016
Transport	3,518	3,518	3,017	3,017
Premises	52,141	51,961	52,635	52,635
Bad debts	3	3	549	549
Rentals under operating leases	932	932	979	979
Interest charges	1,621	1,621	1,410	1,410
PFI and other service concession arrangements service charges	9,059	9,059	9,079	9,079
BSO services	8,101	8,101	5,992	5,992
Training	1,973	1,972	1,747	1,747
Patients travelling expenses	807	807	747	747
Other charitable expenditure	0	1,424	0	1,146
Miscellaneous expenditure	8,226	8,226	12,536	12,523
Non cash items				
Depreciation	50,698	50,698	47,568	47,568
Amortisation	2,523	2,523	1,799	1,799
Impairments	13,811	13,811	(23,385)	(23,385)
Loss on disposal of property, plant & equipment (including land)	33	33	0	0
Provisions provided for in year	18,283	18,283	11,578	11,578
Cost of borrowing of provisions (unwinding of discount on provisions)	(151)	(151)	(702)	(702)
Auditors remuneration	70	75	76	83
Add back of notional charitable expenditure	0	(5)	0	(7)
Total	**587,451**	**588,654**	**534,497**	**535,592**

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 2015

NOTE 5 INCOME

5.1 Income from Activities

	2015 £000s		2014 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
GB/Republic of Ireland Health Authorities	570	570	416	416
HSC Trusts	343	343	1,087	1,087
Non-HSC:- Private patients	3,199	3,199	3,158	3,158
Non-HSC:- Other	4,226	4,226	4,847	4,847
Clients contributions	34,701	34,701	32,612	32,612
Total	**43,039**	**43,039**	**42,120**	**42,120**

5.2 Other Operating Income

	2015 £000s		2014 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Other income from non-patient services	32,496	32,309	37,809	37,774
Seconded staff	7,883	7,723	6,383	6,138
Charitable and other contributions to expenditure by core trust	3,757	3,549	3,777	3,737
Donations / Government grant / Lottery funding for non current assets	318	144	1,730	1,376
Charitable income received by charitable trust fund	0	699	0	852
Investment income	0	1,100	0	1,060
Profit on disposal of land	0	0	190	190
Total	**44,454**	**45,524**	**49,889**	**51,127**

5.3 Deferred income

	2015 £000s		2014 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Income released from conditional grants	0	0	0	0
Total	**0**	**0**	**0**	**0**

TOTAL INCOME	**87,493**	**88,563**	**92,009**	**93,247**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 6.1 Consolidated Property, plant & equipment - year ended 31 March 2015

	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 2014	99,247	771,129	28,375	167,792	183,505	8,605	40,051	8,024	1,306,728
Indexation	0	0	0	0	3,157	0	0	0	3,157
Additions	0	13,476	648	9,237	18,308	479	2,848	131	45,127
Donations / Government grant / Lottery funding	0	81	0	0	180	0	27	0	288
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	(387)	489	5,821	(6,254)	(14)	0	28	0	(317)
Revaluation exercise accumulated depreciation adjustment	0	(111,761)	(4,567)	0	0	0	0	0	(116,328)
Revaluation	1,363	46,698	2,528	33	0	0	0	0	50,622
Impairment charged to the SoCNE	(13,453)	(17,132)	(476)	0	0	0	0	0	(31,061)
Impairment charged to the revaluation reserve	(1,366)	(12,272)	(622)	0	0	0	0	0	(14,260)
Reversal of impairments	9,426	7,730	214	0	0	0	0	0	17,370
Disposals	0	(6,115)	(1,055)	0	(10,320)	(239)	(107)	0	(17,836)
At 31 March 2015	**94,830**	**692,323**	**30,866**	**170,808**	**194,816**	**8,845**	**42,847**	**8,155**	**1,243,490**
Depreciation									
At 1 April 2014	0	97,473	4,148	0	119,184	3,996	17,159	5,080	247,040
Indexation	0	0	0	0	2,090	0	0	0	2,090
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	(4)	4	0	(8)	0	0	0	(8)
Revaluation exercise accumulated depreciation adjustment	0	(111,761)	(4,567)	0	0	0	0	0	(116,328)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	(6,115)	(1,055)	0	(10,302)	(238)	(107)	0	(17,817)
Provided during the year	0	24,778	1,629	0	15,827	956	6,922	586	50,698
At 31 March 2015	**0**	**4,371**	**159**	**0**	**126,791**	**4,714**	**23,974**	**5,666**	**165,675**
Carrying Amount									
At 31 March 2015	**94,830**	**687,952**	**30,707**	**170,808**	**68,025**	**4,131**	**18,873**	**2,489**	**1,077,815**
At 31 March 2014	**99,247**	**673,656**	**24,227**	**167,792**	**64,321**	**4,609**	**22,892**	**2,944**	**1,059,688**
Asset financing									
Owned	94,830	687,952	30,707	170,808	42,743	4,131	18,873	2,489	1,052,533
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	25,282	0	0	0	25,282
Carrying Amount									
At 31 March 2015	**94,830**	**687,952**	**30,707**	**170,808**	**68,025**	**4,131**	**18,873**	**2,489**	**1,077,815**
Of which:									
Trust	94,830	687,952	30,707	170,808	68,025	4,131	18,873	2,489	1,077,815
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 (2014 £0).

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

	2015 £000s	2014 £000s
Donations	288	1,623
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 2015 by Land and Property Services. The valuations were carried out by the following valuers;

Mr. Neil McCall MRICS ; Mr Desy Monaghan MRICS; Mr Paul Beardmore MRICS

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 6.2 Consolidated Property, plant & equipment - year ended 31 March 2014

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery Equipment	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
Cost or Valuation	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
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 1 April 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**
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 1 April 2013	**99,715**	**627,542**	**23,335**	**159,783**	**52,654**	**3,767**	**18,032**	**3,415**	**988,243**
Carrying amount comprises:									
Trust at 31 March 2015	94,830	687,952	30,707	170,808	68,025	4,131	18,873	2,489	1,077,815
Charitable trust fund at 31 March 2015	0	0	0	0	0	0	0	0	0
	94,830	687,952	30,707	170,808	68,025	4,131	18,873	2,489	1,077,815
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 1 April 2013	99,715	627,542	23,335	159,783	52,654	3,767	18,032	3,415	988,243
Charitable trust fund at 1 April 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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 7.1 Consolidated Intangible assets - year ended 31 March 2015

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2014	14,181	0	14,181
Indexation	0	0	0
Additions	6,540	0	6,540
Donations / Government grant / Lottery funding	30	0	30
Reclassifications	0	0	0
Transfers	(28)	0	(28)
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 2015	**20,723**	**0**	**20,723**
Amortisation			
At 1 April 2014	5,171	0	5,171
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	2,523	0	2,523
At 31 March 2015	**7,694**	**0**	**7,694**
Carrying Amount			
At 31 March 2015	**13,029**	**0**	**13,029**
At 31 March 2014	**9,010**	**0**	**9,010**
Asset financing			
Owned	13,029	0	13,029
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2015	**13,029**	**0**	**13,029**

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:

	2015 £000s	2014 £000s
Donations	30	100
Government grant	0	0
Lottery funding	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 7.2 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 1 April 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**
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 1 April 2013	**6,506**	**0**	**6,506**
Carrying amount comprises:			
Trust at 31 March 2015	13,029	0	13,029
Charitable trust fund at 31 March 2015	0	0	0
	13,029	0	13,029
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 1 April 2013	6,506	0	6,506
Charitable trust fund at 1 April 2013	0	0	0
	6,506	0	6,506

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 8 FINANCIAL INSTRUMENTS

	2015			2014		
	Investments £000s	Assets £000s	Liabilities £000s	Investments £000s	Assets £000s	Liabilities £000s
Balance at 1 April	41,253	0	0	38,948	0	0
Additions	1,348	0	0	1,053	0	0
Disposals	0	0	0	(350)	0	0
Revaluations	2,780	0	0	1,602	0	0
Balance at 31 March	45,381	0	0	41,253	0	0
Trust	0	0	0	0	0	0
Charitable trust fund	45,381	0	0	41,253	0	0
	45,381	0	0	41,253	0	0

NOTE 8.1 Market value of investments as at 31 March 2015

	Held in UK £000s	Held outside UK £000s	2015 Total £000s	2014 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	45,381	0	45,381	41,253
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	45,381	0	45,381	41,253

The only financial instruments held directly by the Trust as at 31 March 2015 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 2015

NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

	Land		Buildings		Total	
	2015 £000s	2014 £000s	2015 £000s	2014 £000s	2015 £000s	2014 £000s
Cost						
At 1 April	5,762	6,059	662	874	6,424	6,933
Transfers in	386	360	0	268	386	628
Transfers out	0	0	(52)	0	(52)	0
Impairment	(120)	(60)	0	(275)	(120)	(335)
(Disposals)	(5,210)	(597)	(398)	(205)	(5,608)	(802)
At 31 March	**818**	**5,762**	**212**	**662**	**1,030**	**6,424**
Depreciation						
At 1 April	0	0	72	28	72	28
Transfers in	0	0	3	44	3	44
Transfers out	0	0	0	0	0	0
Impairment	0	0	0	0	0	0
(Disposals)	0	0	(28)	0	(28)	0
At 31 March	**0**	**0**	**47**	**72**	**47**	**72**
Carrying amount at 31 March	**818**	**5,762**	**165**	**590**	**983**	**6,352**

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 2015, the following properties were sold. Fair value at disposal date is also shown below;

· 89 Durham Street	£275,000
· 16 Cupar Street	£160,000
· 414 Ormeau Road	£280,000
· Unit 5, 25 Tamar Street (Victoria DC)	£117,000
· 116-120 Great Victoria Street, (Shaftesbury Square Hospital)	£295,000
· 3 Hospital Road, (Belvoir Park Hospital)	£4,550,000

At 31 March 2015 non current assets held for resale comprise ;

· 53-57 Davaar Avenue
· 195 Templemore Avenue
· 14 Lower Crescent
· 106 Cullingtree Road (Grovetree House)
· 37 Glantane Drive
· Millar Lane DC
· Land for Supported Housing Muckamore

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 10 IMPAIRMENTS

	2015		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the year	28,071	0	28,071
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	14,260	0	14,260
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**13,811**	**0**	**13,811**

	2014		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the year	(23,152)	0	(23,152)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	233	0	233
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**(23,385)**	**0**	**(23,385)**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 11 INVENTORIES

	2015 £000s		2014 £000s	
Classification	**Trust**	**Consolidated**	**Trust**	**Consolidated**
X-ray	227	227	314	314
Pharmacy supplies	6,072	6,072	5,243	5,243
Theatre equipment	4,627	4,627	4,383	4,383
Community care appliances	1,417	1,417	1,433	1,433
Laboratory materials	634	634	535	535
Fuel	548	548	760	760
Building & engineering supplies	632	632	674	674
Other	5	5	88	88
Total	**14,162**	**14,162**	**13,430**	**13,430**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 12 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

12.1 Trade receivables and other current assets

	2015 £000s		2014 £000s	
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Trade receivables	8,344	8,344	5,152	5,152
Deposits and advances	0	0	0	0
VAT receivable	12,883	12,883	9,435	9,435
Other receivables - not relating to fixed assets	15,681	15,687	18,641	18,755
Other receivables - relating to property plant and equipment	0	0	0	0
Other receivables - relating to intangibles	0	0	0	0
Trade and other receivables	36,908	36,914	33,228	33,342
Prepayments and accrued income	465	465	593	593
Other current assets	465	465	593	593
Carbon reduction commitment	0	0	105	105
Intangible current assets	0	0	105	105
Amounts falling due after more than one year				
Trade receivables	0	0	0	0
Other receivables	0	0	0	0
Trade and other receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	36,908	36,914	33,228	33,342
TOTAL OTHER CURRENT ASSETS	465	465	593	593
TOTAL INTANGIBLE CURRENT ASSETS	0	0	105	105
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**37,373**	**37,379**	**33,926**	**34,040**

The balances are net of a provision for bad debts of £4,978k (2014 £5,671k)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 2014/15 £000s	Amounts falling due within 1 year 2013/14 £000s	Amounts falling due after more than 1 year 2014/15 £000s	Amounts falling due after more than 1 year 2013/14 £000s
Balances with other central government bodies	20,382	17,213	0	0
Balances with local authorities	11	13	0	0
Balances with NHS /HSC Trusts	7,920	5,153	0	0
Balances with public corporations and trading funds	0	0	0	0
Intra-government balances	28,313	22,379	0	0
Balances with bodies external to government	9,066	11,661	0	0
Total receivables and other current assets at 31 March	**37,379**	**34,040**	**0**	**0**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 13 CASH AND CASH EQUIVALENTS

	2015 £000s		2014 £000s	
	Trust	Consolidated	Trust	Consolidated
Balance at 1st April	21,393	23,024	40,966	42,892
Net change in cash and cash equivalents	(7,388)	(8,498)	(19,573)	(19,868)
Balance at 31st March	**14,005**	**14,526**	**21,393**	**23,024**

The following balances at 31 March were held at	2015 £000s		2014 £000s	
	Trust	Consolidated	Trust	Consolidated
Commercial banks and cash in hand	14,005	14,526	21,393	23,024
Balance at 31st March	**14,005**	**14,526**	**21,393**	**23,024**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

14.1 Trade payables and other current liabilities

	2015 £000s		2014 £000s	
	Trust	Consolidated	Trust	Consolidated
Amounts falling due within one year				
Other taxation and social security	26,297	26,297	23,158	23,158
Trade capital payables - property, plant and equipment	22,222	22,222	24,959	24,959
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	75,465	75,465	93,765	93,765
Payroll payables	42,814	42,814	39,125	39,125
BSO payables	2,917	2,917	2,528	2,528
Other payables	4,436	4,474	4,266	4,375
Accruals and deferred income	0	0	2,250	2,250
Trade and other payables	174,151	174,189	190,051	190,160
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	1,218	1,218	666	666
Other current liabilities	1,218	1,218	666	666
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	175,369	175,407	190,717	190,826
Amounts falling due after more than one year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	0	0	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	12,251	12,251	9,110	9,110
Long term loans	0	0	0	0
Total non current other payables	12,251	12,251	9,110	9,110
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**187,620**	**187,658**	**199,827**	**199,936**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 2014/15	Amounts falling due within 1 year 2013/14	Amounts falling due after more than 1 year 2014/15	Amounts falling due after more than 1 year 2013/14
	£000s	£000s	£000s	£000s
Balances with other central government bodies	27,950	24,523	0	0
Balances with local authorities	11	22	0	0
Balances with NHS /HSC Trusts	7,436	10,466	0	0
Balances with public corporations and trading funds	0	0	0	0
Intra-government balances	**35,397**	**35,011**	**0**	**0**
Balances with bodies external to government	140,010	155,815	12,251	9,110
Total payables and other liabilities at 31 March	**175,407**	**190,826**	**12,251**	**9,110**

NOTE 14.3 LOANS

Loans

The Belfast Health & Social Care Trust did not have any loans payable at either 31 March 2015 or 31 March 2014.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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:

	2015 Number	2015 Value £000s	2014 Number	2014 Value £000s
Total bills paid	382,186	472,431	369,119	506,482
Total bills paid within 30 days of receipt of an undisputed invoice	307,216	386,474	310,092	441,437
% of bills paid within 30 days of receipt of an undisputed invoice	**80.4%**	**81.8%**	**84.0%**	**87.2%**
Total bills paid within 10 day target	225,777	283,523	230,046	354,006
% of bills paid within 10 day target	**59.1%**	**60.0%**	**62.3%**	**69.9%**

New late payment legislation (Late Payment of Commercial Debts Regulations 2013) came into force on 16 March 2013. The effect of the new legislation is that a payment is normally regarded as late unless it is made within 30 days after receipt of an undisputed invoice.

15.2 The Late Payment of Commercial Debts Regulations 2002

	2015 £
Amount of compensation paid for payment(s) being late	596
Amount of interest paid for payment(s) being late	128
Total	724

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 2015

NOTE 16 PROVISIONS FOR LIABILITIES AND CHARGES - 2015

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2015 £000s
Balance at 1 April 2014	10,015	43,875	0	11,955	65,845
Provided in year	92	24,595		2,199	26,886
(Provisions not required written back)	(554)	(7,092)	0	(957)	(8,603)
(Provisions utilised in the year)	(502)	(12,475)	0	(1,385)	(14,362)
Cost of borrowing (unwinding of discount)	126	(323)	0	46	(151)
At 31 March 2015	**9,177**	**48,580**	**0**	**11,858**	**69,615**

	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	2015 £000s	2014 £'000
Arising during the year	26,886	27,256
Reversed unused	(8,603)	(15,678)
Cost of borrowing (unwinding of discount)	(151)	(702)
Total charge within Operating expenses	**18,132**	**10,876**

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	CSR restructuring £000s	Other £000s	2015 £000s
Not later than one year	500	24,313	0	4,098	28,911
Later than one year and not later than five years	1,998	9,890	0	1,414	13,302
Later than five years	6,679	14,377	0	6,346	27,402
At 31 March 2015	**9,177**	**48,580**	**0**	**11,858**	**69,615**

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 2015

16.1 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**

Provisions have been made for 6 types of potential liability: Clinical negligence, Employers Liability and Occupiers Liability, Early Retirement, Injury Benefit, Employment Law and Restructuring. The provision for Early Retirement and Injury Benefit relates to 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	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**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 17 CAPITAL COMMITMENTS

	2015 £000s	2014 £000s
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant & equipment	17,370	13,880
Intangible assets	0	0
	17,370	13,880

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 18 COMMITMENTS UNDER LEASES

18.1 Operating Leases

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

Obligations under operating leases comprise	**2015 £000s**	**2014 £000s**
Land		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**
Buildings		
Not later than 1 year	422	502
Later than 1 year and not later than 5 years	665	849
Later than 5 years	504	1,008
	1,591	**2,359**
Other		
Not later than 1 year	237	262
Later than 1 year and not later than 5 years	258	365
Later than 5 years	0	14
	495	**641**

18.2 Finance Leases

The Trust has 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 2015

NOTE 18 COMMITMENTS UNDER LEASES

18.3 Operating Leases

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

Obligations under operating leases issued by the Trust comprise	2015 £000s	2014 £000s
Land & Buildings		
Not later than 1 year	706	689
Later than 1 year and not later than 5 years	1,347	1,328
Later than 5 years	1,639	1,473
	3,692	**3,490**
Other		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 19 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

19.1 Off balance sheet PFI and other service concession arrangements schemes

	2015 £000s	2014 £000s
Estimated capital value of the PFI schemes		
Carparks	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:

	2015 £000s	2014 £000s
Rentals due within one year	3,155	2,799
Rentals due later than one year and not later than five years	12,783	10,372
Rentals due later than five years	18,044	19,249
	33,982	32,420
Less interest element	16,776	18,396
Present value of obligations	**17,206**	**14,024**

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

	2015 £000s	2014 £000s
Service charge due within one year	1,733	1,179
Service charge due later than one year and not later than five years	7,128	4,794
Service charge due later than five years	8,345	8,051
Total	**17,206**	**14,024**

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

	2015 £000s	2014 £000s
Amounts included within operating expenses in respect of off balance sheet (SoFP) PFI and other service concession arrangement transactions	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	9,059	9,079
	9,059	**9,079**

The payments to which the Trust is committed is as follows:	2015 £000s	2014 £000s
Not later than one year	6,110	6,210
Later than one year and not later than five years	25,975	25,304
Later than five years	31,816	38,598
	63,901	**70,112**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 20 OTHER FINANCIAL COMMITMENTS

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

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 Health & Social Care Trust did not have any financial instruments at either 31 March 2015 or 31 March 2014.

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.

	2015	2014
	£000s	£000s
Clinical negligence	3,890	3,366
Public liability	0	0
Employers' liability	0	0
Accrued leave	0	0
Injury benefit	0	0
Other	0	0
Total	**3,890**	**3,366**

The Belfast Health & Social Care Trust did not have any unquantifiable contingent liabilities as at the 31 March 2015 or 31 March 2014.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 & Social Care Trust entered into the following material transactions with the following related parties.

HSC Bodies

The Belfast Health & 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 2014/15. Set out below are details of the amount paid to these organisations during 2014/15. In none of these cases listed did the Non Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
2014/15		£000s	£000s	£000s	£000s
Queen's University Belfast	Joint Appointments, premises and associated costs	5,761	3,997	635	940
Belfast City Council	Building Inspections, premises and associated costs, salary recharges	274	48	55	9
Prima Linea Training Associates	Training Course	1	0	0	0
Maurice Stevenson Ltd	Building & Engineering Services	618	0	136	0
2013/14					
Queen's University Belfast	Joint Appointments, premises and associated costs	6,011	3,258	85	845
Belfast City Council	Building Inspections, premises and associated costs, salary recharges	205	99	14	9

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

Mr P McNaney (Chairman) held the position of Chief Executive for Belfast City Council until 31 March 2014.

Dr V McGarrell (Non Executive Director) is the owner of Prima Linea Training Associates

Mr C Jenkins (Non Executive Director) is a Consultant for Maurice Stevenson Ltd

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 2015

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 2014/15. 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	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
		£000s	£000s	£000s	£000s
Relate NI	Counselling Services	18	0	0	0

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

Mr B Barry holds the position of Board member for Relate NI

NOTE 24 THIRD PARTY ASSETS

The Trust held £695,217 Cash at bank and in hand and £4,550,182 short term investments at 31 March 2015 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 2015

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 the Trust is calculated as follows:

	2015 Total £000s	2014 Total £000s
HSCB	1,137,664	1,117,045
PHA	11,924	11,375
SUMDE & NIMDTA	18,767	18,473
DHSSPS (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DHSSPS)	80,302	31,211
Total agreed RRL	1,248,657	1,178,104
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(318)	(1,730)
Adjustment for PFI and other service concession arrangements/IFRIC 12	212	382
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,248,551	1,176,756

25.2 Capital Resource Limit

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

	2015 Total £000s	2014 Total £000s
Gross capital expenditure	51,667	67,101
Less charitable trust fund capital expenditure		
Less IFRIC 12/PFI and other service concession arrangements spend	(7,935)	(10,449)
(Receipts from sales of fixed assets)	(5,580)	(802)
Net capital expenditure	38,152	55,850
Capital Resource Limit	38,160	55,925
Overspend/(Underspend) against CRL	(8)	(75)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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

	2014/15 £000s	2013/14 £000s
Net Expenditure	(1,248,489)	(1,176,644)
RRL	1,248,551	1,176,756
Surplus / (Deficit) against RRL	62	112
Break Even cumulative position(opening)	434	322
Break Even cumulative position (closing)	496	434

Materiality Test:

	2014/15 %	2013/14 %
Break Even in year position as % of RRL	0.00%	0.01%
Break Even cumulative position as % of RRL	0.04%	0.04%

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 26 LOSSES AND SPECIAL PAYMENTS

Type of loss and special payment	2014/15 Number of Cases	2014/15 £	2013/14 £
Cash losses			
Cash Losses - Theft, fraud etc	0	0	1,127
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	0	**0**	**1,127**
Claims abandoned			
Waived or abandoned claims	0	0	0
	0	**0**	**0**
Administrative write-offs			
Bad debts	262	162,851	563,646
Other	0	0	0
	262	**162,851**	**563,646**
Fruitless payments			
Late Payment of Commercial Debt	6	724	5,483
Other fruitless payments and constructive losses			0
	6	**724**	**5,483**
Stores losses			
Losses of accountable stores through any deliberate act			0
Other stores losses	9	127,657	153,407
	9	**127,657**	**153,407**
Special Payments			
Compensation payments			
- Clinical Negligence	211	12,474,503	16,326,920
- Public Liability	19	210,620	106,121
- Employers Liability	103	717,838	1,020,991
- Other	8	109,914	36,258
	341	**13,512,875**	**17,490,290**
Ex-gratia payments	**63**	**52,716**	**28,886**
Extra contractual	**0**	**0**	**0**
Special severance payments	**0**	**0**	**0**
TOTAL	**681**	**13,856,823**	**18,242,840**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTE 26 LOSSES AND SPECIAL PAYMENTS

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	2014/15 £	2013/14 £
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 Clinical negligence (these cases are included in the total value of clinical negligence payments on note 26)	5	5,724,427	12,264,718
TOTAL	**5**	**5,724,427**	**12,264,718**

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 4th June 2015

Belfast Health & Social Care Trust

Account of monies held on behalf of Patients/Residents

for the year ended 31 March 2015

BELFAST HEALTH & SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 2015

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS

Previous Year			
	RECEIPTS		
£		£	£
	Balance at 1 April 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
2,689,431	Amounts Received in the Year		2,836,840
4,895	Interest Received		33,588
7,968,593	**TOTAL**		**8,008,770**
	PAYMENTS		
2,830,251	Amounts Paid to or on behalf of Patients/Residents		2,763,371
	Balance at 31 March 2015		
1,675,121	1. Investments (at cost)	4,550,182	
3,453,811	2. Cash at Bank	677,779	
9,410	3. Cash in Hand	17,438	5,245,399
7,968,593	**TOTAL**		**8,008,770**

Schedule of investments held at 31 March 2015

Cost Price		Nominal Value	Cost Price
£	**Investment**	£	£
58,528	GPK Patients Property Account First Trust Deposit Account		0
1,616,593	Bank of Ireland		4,550,182

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

Director of Finance _____

Date 4.6.15

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

Chief Executive _____

Date 4/6/15

BELFAST HEALTH AND SOCIAL CARE TRUST- PATIENTS AND RESIDENTS MONIES

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

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 2015 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 Patients' and Residents' 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 the Belfast Health and Social Care Trust for the year ended 31 March 2015 and balances held at that date; and

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

K J Donnelly

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU
5 June 2015

Belfast Health and Social Care Trust

Charitable Trust Funds

Annual Accounts

for the year ended 31 March 2015

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 Dr Michael McBride 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.

Charitable Trust Funds

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 167 to 178) which I am required to prepare on behalf of the Belfast Health & Social Care Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Belfast Health & Social Care Trust and in accordance with the accounting policies for HSC Charitable Trust Funds as approved by the Department of Health, Social Services and Public Safety.

Director of Finance

4.6.15

Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 167 to 178) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

Chairman

4 June 2015

Date

Chief Executive

4/6/15

Date

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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 2014/15 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, inclusion of feedback from key stakeholders and adverse publicity in relation to service delivery within the past 12 months.

The Trust has sought independent verification of the annual ALB Board Governance self-assessment. The report has confirmed the ratings and flags applied as accurate and found no

disparities .This information will be used to further inform the action plan from the self-assessment process. 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;
- 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 five public Trust Board meetings and six Trust Board workshops during 2014/15. 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 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

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.

The Remuneration Committee is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DHSSPS policy and best practice. The Committee is chaired by the Trust Chairman and two other Non-Executive Directors and met twice during 2014/15.

Attendance records of key committees, including the Charitable Funds Advisory Committee, are maintained and have been reviewed to ensure that 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 a 3 year period. 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 through Directorate scorecards;
- 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 authorative guidance, clinical supervision and reflective practice, performance management, continuing professional development, management of adverse events and complaints, multiprofessional audit and the application of evidence based practice. The Trust seeks to ensure that its medical workforce is equipped to provide the best health care that can be achieved through investment in education, appraisal, appropriate job planning and where issues arise that are appropriate to maintaining high professional standards these are dealt with using the

Charitable Trust Funds

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

Information is a vital asset, both in terms of the management of service users and the efficient management of services and resources. It plays a key part in corporate governance, service planning and performance management. It is therefore of paramount importance to ensure that information is efficiently managed and that appropriate policies, procedures and management accountability provide a robust governance framework for information management. Within the Trust the Information Governance Board oversees all aspects of information governance including data protection, ICT security, corporate records, freedom of information and data quality throughout the Trust. It also has the responsibility to lead and foster a culture that values, protects and uses information for the public good. This body ensures participation from all Directorates and is chaired by the Director of Performance Planning and Informatics. This Director also acts as the Senior Information Risk Owner and has a key role in considering how organisation goals will be impacted by information risks and how those risks may be managed. Over 30 Information Asset Owners have been identified across the Trust who have responsibility for the identification and management of risk in their areas.

During 2014/15 the Trust has completed the Controls Assurance Standards in relation to Information Management and ICT increasing the score on the previous year. Internally the Trust undertakes Information Governance Visits to a number of Departments and provides feedback to Information Asset Owners as to the actions that can be taken to improve information handling processes. Data Protection Awareness training is mandatory and can be undertaken as e:learning or by attending one of the regular information governance sessions. Throughout the year the Information Governance Board continues to monitor the information governance incidents that occur and reported 7 incidents to the Information Commissioners Office. In May 2014 the Records and Information Governance Team were winners of National Information & Records Management Society Team of the Year Award.

Public Stakeholder Involvement

The Trust remains committed to ensuring that Personal and Public Involvement (PPI) is embedded into all aspects of its business.

PPI is included in the Trust Assurance Framework committee structure, reporting via the Equality, Experience and Engagement Committee. PPI has also been included in the Trust Accountability Framework, requiring all service areas to account for their PPI activity, and PPI is reflected in the Trust Corporate Plan. There continues to be 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 service. In addition there a number of Trust-wide User Forum and specific Service User groups facilitated by and linked to the Trust which can provide opportunities for service user and carers to engage in decision making, feedback processes and associated risk issues.

A draft Organisational Framework for the Management of PPI is currently being consulted on and it is envisaged that this will be published by summer 2015. The implementation of this framework

should lead to the development of more opportunities for engagement with service users and carers across the organisation, on a range of issues, which could potentially include risk. A PPI Standing Forum will be established by summer 2015.

PPI training is delivered for Trust staff and four members of Trust staff participated in the PHA commissioned PPI training for trainers programme. This training programme will be cascaded throughout the organisation.

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 reviewed and updated in 2014 to reflect minor changes in the document and on-going adjustment to the Sub Committee structure. The updated Assurance Framework was approved by the Assurance Committee of the Trust Board on the 16th June 2014. 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 agenda and schedule of annual reports takes account of the Sub Committees structure. These committees report through the Assurance Group to Executive Team. They are generally expert groups that are responsible for developing assurance arrangements within specific areas of Trust activity and provide the necessary scrutiny of practice. At each Assurance Committee meeting, through the relevant 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 2014/15.

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 utilises an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed and annual audit plans are based on this analysis. Internal Audit last reviewed the Charitable Funds system and procedures in 2013/14 and a satisfactory level of assurance was provided. Internal Audit reviewed the following systems in 2014/15 of which elements were relevant to the Charitable Trust Funds:-

- Bank & Cash (Satisfactory Assurance)
- Cash Handling in Social Services facilities (Satisfactory Assurance)

In their 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 2015.

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 97% 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 of the effectiveness of the system of internal control 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 2015/16.

The Charitable Trust Fund Advisory Committee of the Belfast HSC Trust was in place for 2014/15.

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 2015/16 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 2014/15.

4/6/15

Dr Michael McBride **Date**

Accounting Officer

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's Charitable Trust Funds for the year ended 31 March 2015 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. These 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 resources and application of 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

- the financial statements give a true and fair view of the state of Belfast Health and Social Care Trust's Charitable Trust Funds' affairs as at 31 March 2015 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 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 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.

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

5 June 2015

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £000s	Restricted Funds £000s	Endowment Funds £000s	2015 Total Funds £000s	2014 Total Funds £000s
INCOMING RESOURCES						
Incoming resources from generating funds						
Voluntary income	2	78	621	0	699	852
Activities for generating funds		0	0	0	0	0
Investment income	3	342	758	0	1,100	1,060
Incoming resources from charitable activities	4	0	0	0	0	0
Other Incoming Resources		0	0	0	0	0
Total Incoming Resources		**420**	**1,379**	**0**	**1,799**	**1,912**
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	(382)	(1,087)	0	(1,469)	(1,342)
Governance Costs	5	(39)	(95)	0	(134)	(165)
Other resources expended		0	0	0	0	0
Total Resources Expended		**(421)**	**(1,182)**	**0**	**(1,603)**	**(1,507)**
Net incoming/(outgoing) resources before transfers		**(1)**	**197**	**0**	**196**	**405**
TRANSFERS						
Gross transfer between funds	8	0	0	0	0	0
Net Incoming/(Outgoing) Resources before other recognised gains and losses		**(1)**	**197**	**0**	**196**	**405**
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	866	1,914	0	2,780	1,602
Net Movement in Funds		**865**	**2,111**	**0**	**2,976**	**2,007**
Adjustment to add back: Notional Audit Fee	10	2	3	0	5	7
Net Movement in Funds excluding Notional Audit Fee		**867**	**2,114**	**0**	**2,981**	**2,014**
RECONCILIATION OF FUNDS						
Fund balances brought forward at 1 April 2014		**12,945**	**28,389**	**1,555**	**42,889**	**40,875**
Fund balances carried forward at 31 March 2015		**13,812**	**30,503**	**1,555**	**45,870**	**42,889**

The notes at pages 169 to 178 form part of this account

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

BALANCE SHEET

	Notes	31 March 2015 £000s	31 March 2014 £000s
Fixed Assets			
Intangible assets		0	0
Tangible assets	11	0	0
Heritage assets		0	0
Investments:			
Investments	12	45,381	41,253
Programme related investments		0	0
Total Fixed Assets		45,381	41,253
Current Assets			
Stocks		0	0
Debtors	13	29	114
Short term investments and deposits		0	972
Cash at bank and in hand		521	659
Total Current Assets		550	1,745
Creditors : Amounts falling due within one year	14	(61)	(109)
Net Current Assets/(Liabilities)		489	1,636
Total Assets less Current Liabilities		45,870	42,889
Creditors : Amounts falling due after more than one year	14	0	0
Provisions for liabilities and charges		0	0
Net Assets		**45,870**	**42,889**
Funds of the Charity			
Restricted Income Funds	15	30,503	28,389
Endowment Funds	15	1,555	1,555
Unrestricted Income Funds			
Unrestricted Income Funds	15	13,812	12,945
Revaluation reserve		0	0
Total unrestricted funds		13,812	12,945
Total charity funds		**45,870**	**42,889**

The notes at pages 169 to 178 form part of this account

Chairman: ..... **Date:** 4 June 2015

Chief Executive : ..... **Date:** 4/6/15

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

1. Accounting policies

1(a) Basis of preparation

The financial statements have been prepared in accordance with 'Accounting and Reporting by Charities' The Statement of Recommended Practice issued in March 2005, and with relevant guidance issued by the DHSSPS.

1(b) Incoming resources

All incoming resources are included in full in the statement of financial activities as soon as the following three factors can be met:

i. entitlement – arises when a particular resource is receivable or the charity's right becomes legally enforceable;

ii. certainty – where there is reasonable certainty that the incoming resource will be received;

iii. measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

1(c) Incoming resources from legacies

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1(d) Gifts in kind

i. Assets given for distribution by the charity are included in the Statement of Financial Activities only when distributed.

ii. Assets given for use by the charity (e.g. property for its own occupation) are included in the Statement of Financial Activities as incoming resources when receivable.

iii. Gifts made in kind but on trust for conversion into cash and subsequent application by the charity are included in the accounting period in which the gift is sold.

In all cases the amount at which the gifts in kind are brought into account is either a reasonable estimate of their value to the charity or the amount actually realised. The basis of the valuation is disclosed in the Trustees Report.

1(e) Intangible income

Intangible income (e.g. the provision of free accommodation) is included in the accounts with an equivalent amount in outgoing resources, if there is a financial cost borne by another party. The value placed on such income is the financial cost of the third party providing the resources.

1(f) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation committing the charity to the expenditure. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1(g) Allocation of support costs and overheads

Support costs and overheads have been allocated between Governance Costs and Charitable Activities. Costs which are not wholly attributable to an expenditure category have been apportioned. The analysis of support costs and the bases of apportionment applied are shown in note 5. Where costs are shared by two or more charitable activities, support costs have been apportioned between categories and this is analysed in note 6.

1(h) Costs of generating funds

The costs of generating funds are the cost of Investment management fees.

1(i) Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs comprise direct costs and an apportionment of overhead and support costs as shown in note 5.

1(j) Governance costs

Governance costs comprise all costs incurred in the governance of the charity. These costs include costs related to statutory audit together with an apportionment of overhead and support costs.

1(k) Fixed assets

There are no fixed assets held by the Charitable Trust Funds.

1(l) Donated assets

There are no donated assets held by the Charitable Trust Funds.

1(m) Investment fixed assets

Investment Fixed Assets are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.
Property assets are not depreciated but are shown at market valuation.

Quoted stocks and shares included in the balance sheet are carried at market value based on the closing market value at the year end.

Other investment fixed assets are included at trustees' best estimate of market value.

1(n) Cash and cash equivalents

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

1(o) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchased date if later). Unrealised gains and losses are calculated as the difference between the market value at the year end and opening market value (or purchase date if later).

1(p) Funds structure

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment fund. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds.

1(q) Pensions

The Charitable Trust Fund has no employees.

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

2 Analysis of voluntary income

	Unrestricted Funds £000s	Restricted Funds £000s	2015 Total Funds £000s	2014 Total Funds £000s
Donations from individuals	21	450	471	400
Corporate donations	0	0	0	11
Legacies	57	165	222	403
Grants	0	0	0	0
Other	0	6	6	38
Total	**78**	**621**	**699**	**852**

3 Gross investment income

	2015 Total Funds £000s	2014 Total Funds £000s
Gross income earned from:		
Fixed asset equity and similar investments	1,098	1,053
Fixed asset cash on deposit	0	0
Current assest investments	2	7
Other	0	0
Total	**1,100**	**1,060**

4 Incoming resources from charitable activities

There is no Income from charitable activities for Charitable Trust Funds for year ended 31 March 2015 (2014: Nil)

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

5 Allocation of support costs and overheads

	2015 Total Funds £000s	Allocated to Governance £000s	Charitable Activities £000s	Basis of apportionment	2014 Total Funds £000s
Financial	0	0	0		0
Administration	129	129	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	5	5	0	Usage	7
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	**134**	**134**	**0**		**165**

6 Analysis of charitable expenditure

	Grant funded activity £000s	Support Costs £000s	2015 Total £000s	2014 Total £000s
Medical research	0	376	376	371
Purchase of new equipment	0	342	342	374
Building and refurbishment	0	183	183	74
Staff education and welfare	0	385	385	302
Patient education and welfare	0	176	176	181
Other	0	7	7	40
Total	**0**	**1,469**	**1,469**	**1,342**

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

7 Analysis of grants

The Charitable Trust Funds have no grants in year ended 31 March 2015 (2014: Nil)

8 Transfer between funds

	2015 £000s	2014 £000s
Restricted Funds	0	0
Unrestricted Funds	0	0
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 (2014: 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 £5,200 (2014: £6,750) related solely to the audit with no other additional work undertaken.

11 Total tangible fixed assets

There are no fixed assets held by Charitable Trust Funds (2014: Nil)

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

12 Analysis of Fixed Asset Investments

12.1 Investments in a Common Investment Fund

	2015 £000s	2014 £000s
Market Value at 1 April 2014	41,253	38,948
Net Cash Inflow/(Outflow)	250	(350)
Share of income	1,098	1,053
Share of realised gains/(losses)	347	330
Share of unrealised gains/(losses)	2,433	1,272
Market Value at 31 March 2015	**45,381**	**41,253**

12.2 Movement in fixed asset investment

	2015 £000s	2014 £000s
Market Value at 1 April 2014	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 2015	**0**	**0**
Historic Cost at 31 March 2014	**0**	**0**

12.3 Market Value as at 31 March 2015

	Held in UK £000s	Held outside UK £000s	Total £000s	2014 Total £000s
Investment Properties :				
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF - EHSSB area only	45,381	0	45,381	41,253
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	**45,381**	**0**	**45,381**	**41,253**

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

13 Analysis of Debtors

		2015 £000s	2014 £000s
13.1	**Amounts falling due within one year :**		
	Trade debtors	0	0
	Prepayments	0	0
	Accrued income	0	0
	Other debtors	29	114
	Total	**29**	**114**
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

		2015 £000s	2014 £000s
14.1	**Amounts falling due within one year :**		
	Loans and overdrafts	0	0
	Trade creditors	0	0
	Other creditors	61	109
	Accruals	0	0
	Deferred income	0	0
	Total	**61**	**109**
14.2	**Amounts falling due after more than one year :**		
	Loans and overdrafts	0	0
	Trade Creditors	0	0
	Other creditors	0	0
	Accruals	0	0
	Deferred income	0	0
		0	**0**

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

15 Analysis of charitable funds

	Balance at 1 April 2014 £000s	Incoming resources £000s	Resources expended £000s	Transfers £000s	Gains & losses £000s	Fund at 31 March 2015 £000s
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	1,622	101	(57)	0	106	1,772
NICC Treatment & Research	1,094	28	(5)	0	72	1,189
Other (individually less than 5%)	25,673	1,250	(1,117)	0	1,736	27,542
Restricted funds total	**28,389**	**1,379**	**(1,179)**	**0**	**1,914**	**30,503**
Total	**29,944**	**1,379**	**(1,179)**	**0**	**1,914**	**32,058**

Analysis of unrestricted and material designated funds	Balance at 1 April 2014 £000s	Incoming resources £000s	Resources expended £000s	Transfers £000s	Gains & losses £000s	Fund at 31 March 2015 £000s
RVH General	1,240	45	(49)	0	110	1,346
RMH General	2,321	60	(5)	0	152	2,528
RBHSC General	6,202	164	(138)	0	405	6,633
Mater General Fund	1,104	34	(79)	0	68	1,127
NICC General Fund	905	46	(55)	0	59	955
Other (individually less than 5%)	1,173	71	(93)	0	72	1,223
Total	**12,945**	**420**	**(419)**	**0**	**866**	**13,812**
Total Funds	**42,889**	**1,799**	**(1,598)**	**0**	**2,780**	**45,870**

BELFAST HEALTH & SOCIAL CARE TRUST

CHARITABLE TRUST FUNDS ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

NOTES TO THE ACCOUNTS

16 Contingencies

The Trust Funds have no contingencies at year ended 31 March 2015 (2014: Nil)

17 Commitments

The Trust Funds have no commitments at year ended 31 March 2015 (2014: Nil)

18 Financial Guarantees

The Belfast HSC Trust Charitable Trust Funds have not given any financial guarantees as at 31st March 2015 (2014: 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 Charitable 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.

Some of the Trust's Directors have disclosed interests with organisations from which the Trust purchased services from or supplied services to during 2014/15. Set out below are details of the amount paid to these organisations during 2014/15. In none of these cases listed did the 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
2014/15	**£000s**	**£000s**	**£000s**	**£000s**
Belfast Health & Social Care Trust	587	0	24	0
Queen's University Belfast	146	0	0	0
Belfast City Council	2	0	0	0
2013/14				
Belfast Health & Social Care Trust	386	0	15	0
Queen's University Belfast	146	0	0	0

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

All Trustees of the Charitable Trust Funds are Executive or Non Executive Directors of the Belfast Health & Social Care Trust.
Mr JPJ O'Kane (Non-Executive Director) holds the position of Registrar and Chief Operating Officer for Queen's University Belfast.
Mr P McNaney (Chairman) held the post of Chief Executive of Belfast City Council until 31 March 2014

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.

The charitable funds of the Belfast Health & Social Care Trust are invested within a Common Investment Fund. Mr C Jenkins (Non Executive Director), Mr L Drew (Non Executive Director), Mr M Dillon (Director of Finance) and Mrs F Cotter (Co-Director of Accounting & Financial Services) are members of the committee established to manage this Fund. Since 1st April 2012 the Belfast Health & Social Care Trust has had responsibility for the administration of the Fund. Details of the investments with this fund can be found at Note 12.

Charitable Trust Funds

Trustees Report

Year Ended 31 March 2015

Annual Report of the Trustees of the Trust Funds held by the Belfast Health & Social Care Trust for the year ended 31 March 2015

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 2014/15 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 & Estates Services
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.

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 2014/15 the following acted as Trustees:

Chairperson	Mr Peter McNaney, Chairman
Non-Executive Directors	Mr Les Drew
	Mr Tom Hartley
	Mr Charles Jenkins
	Mr James O'Kane
	Dr Val McGarrell
Executive Directors	
Chief Executive	Dr Michael McBride (Appointed 08/12/14)
	Mr Martin Dillon (Acting 01/07/14 – 08/12/14)
	Mr Colm Donaghy (Left 30/06/2014)
Director of Finance	Mr Martin Dillon
	Mrs Maureen Edwards
	(Acting 01/07/14 – 08/12/14)
Director of Social Work / Childrens Community Services	Mr Cecil Worthington
Medical Director	Dr Cathy Jack (Appointed 01/08/14)
	Dr Tony Stevens (Left 31/07/14)
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

Charitable Trust Funds

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)
Brewin Dolphin Limited
Waterfront Plaza
8 Laganbank Road
Belfast BT1 3LR

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 2014/15 was as follows:

Mr Les Drew (Chair)	Non Executive Director
Dr Michael McBride	Chief Executive (from 08/12/14)
Mr Colm Donaghy	Chief Executive (to 30/06/14)
Mr Martin Dillon	Director of Finance / Acting Chief Executive
Mrs Maureen Edwards	Acting Director of Finance (01/07/14 – 08/12/14)
Miss Brenda Creaney	Director of Nursing and User Experience
Dr Cathy Jack	Medical Director (from 01/08/14)
Dr Tony Stevens	Medical Director (to 31/07/14)
Mr Cecil Worthington	Director of Social Work / Children's Community Services

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
- 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.

Charitable Trust Funds

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.

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 2014/15 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 £1.4m 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 2015 there was net income surplus of £201k (after excluding the notional audit fee).

Total income of £1,799k was received in comparison to £1,912k in 2013/14 representing an overall decrease of £113k in 2014/15.

Voluntary income accounted for £699k of the total income.
Investment income accounted for £1,100k.

Voluntary income decreased £153k on the 2013/14 figure of £852k.
Investment income increased £40k on the 2013/14 figure of £1,060k.
The increase in investment income is due to the additional return from a higher amount being invested in 2014/15 than in 2013/14.

The decrease in total income in 2014/15 is mainly due to a decrease of £181k in legacies received by the Belfast Trust in year, giving a total for legacies received of £222k for 2014/15 as compared to £403k for 2013/14.

The overall trend is upwards for donations to the Belfast HSC Charitable Trusts in 2014/15 and this is evidenced through an increase of £71k in donations from individuals.

The total resources expended for the year were £1,603k (£1,507k in 2013/14) of which total direct charitable expenditure for the year accounted for £1,469k, an increase of £127k on 2013/14.

Charitable Trust Funds

Total direct charitable expenditure on Medical Research, Building & Refurbishment, Staff Education & Welfare increased by £197k on prior year figures. Purchase of equipment & other expenditure decreased by £65k and Patients welfare decreased by £5k compared to 2013/14. Of the remaining expenditure, governance costs for the financial administration of the fund amounted to £134k representing 7% of total incoming resources.

Financial position at year-end

The total fund balance at 31 March 2015 was £45,870k an increase of £2,981k on the fund balance of £42,889k at 31st March 2014.

In 2014/15 the equity market unrealised and realised gains increased significantly from £1,602k in 2013/14 to £2,780k in 2014/15. The gain of £2,780k when added to the net income surplus of £201k resulted in the total increase of £2,981k to the fund. This increase to the fund is higher than the increase of £2,014k in 2013/14.This reflects the continuous 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.

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 and the Attorney General's requests regarding the format of submissions has been reflected in a second draft. The Trust has also engaged with the Charities

Commission Northern Ireland and secured agreement to delay the registration process until the review process is complete. The Charitable Trust Funds review working group regularly update and advise the Charitable Funds Advisory Committee of progress to date.

Plans for future periods

- Complete the court applications in line with the advice received from our legal advisors and the Attorney General's office
- 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.

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 4/6/15

Signed : Mr Peter McNaney
Chairman

Dr Michael McBride
Chief Executive