

**NORTHERN IRELAND AMBULANCE SERVICE  
HEALTH AND SOCIAL CARE TRUST**

**CHARITABLE TRUST FUND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2015**



**Northern Ireland Ambulance Service  
Health and Social Care Trust**

**Charitable Trust Fund Accounts**

**For the year ended 31 March 2015**

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

on

30 June 2015

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Any enquiries regarding this document should be addressed to the Director of Finance at the following address: Northern Ireland Ambulance Service HSC Trust, Knockbracken Healthcare Park, Saintfield Road, Belfast BT8 8SG.

This publication is also available for download from our website at [www.niamb.co.uk](http://www.niamb.co.uk).

## **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 Northern Ireland Ambulance Service HSC 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 accruals basis and must provide a true and fair view.

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

- follow the guidance within the HSC Manual of Accounts 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 system of internal control and establishing arrangements for the prevention and detection of fraud and corruption.

The Permanent Secretary of the Department of Health, Social Services and Public Safety, as Accounting Officer for health and personal social services resources in Northern Ireland, has designated Mr Liam McIvor of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the 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 Northern Ireland Ambulance Service HSC Trust's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.

## **CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND CHIEF EXECUTIVE**

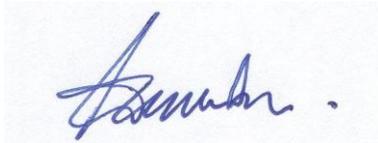
I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 14 to 23) which I am required to prepare on behalf of the Northern Ireland Ambulance Service HSC Trust have been compiled from and are in accordance with the accounts and financial records maintained by the 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

12 June 2015

I certify that the annual accounts set out in the financial statements and notes to the accounts (page 14 to 23) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



Chairman

12 June 2015



Chief Executive

12 June 2015

# Annual Governance Statement 2014/15

## 1. Introduction and Scope of Responsibility

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

In essence, the role of Accounting Officer is to see that the Trust carries out the following functions in a way that ensures the proper stewardship of public money and assets:

- to enter into and fulfil service level agreements with health and social care commissioners;
- to meet statutory financial duties and
- to maintain and develop relationships with patients, the local community, commissioners, other HSC bodies and suppliers.

The Trust is directly accountable to the DHSSPSNI for the performance of these functions.

The Trust works in partnership with the DHSSPSNI, Health and Social Care Board (HSCB) and the Public Health Agency (PHA) through groups such as the Performance Management and Service Improvement team at HSCB. The Trust also works closely with other partner organisations through the establishment and representation on various working groups, for example local ambulance liaison groups. These arrangements continue to be reviewed and updated in response to changes in the structure of Health and Social Care across Northern Ireland.

## 2. Compliance with Corporate Governance Best Practice

NIAS applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. NIAS does this by undertaking continuous assessment of its compliance with Corporate Governance best practice and applying such principles and processes where applicable.

Trust Board is engaged in an ongoing process of self-assessment against the Board Governance Self-Assessment Tool issued by DHSSPSNI. The assessment covers four key areas: Board composition and commitment; Board evaluation, development and learning; Board insight and foresight; and Board engagement and involvement. Executive and Non-Executive Directors are engaged to develop and progress action plans arising from the self-assessment exercise.

The Trust's Audit Committee annually tests its effectiveness and application of good practice through the Audit Committee Self-Assessment checklist, issued by the

National Audit Office. Areas of improvement are highlighted for consideration through this process. This checklist and process has been used as a framework for a similar self-assessment exercise for the Assurance Committee with plans being developed to address areas for improvement in the coming year.

### **3. Governance Framework**

The system of internal control is designed to manage risk to a reasonable level rather than 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 ongoing process designed to:

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

The system of internal control has been in place in the Trust for the year ended 31 March 2015 and up to the date of approval of the annual report and accounts and accords with Department of Health, Social Services and Public Safety guidance.

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

- a schedule of matters reserved for Board decisions;
- a scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers; and
- standing orders and standing financial instructions, including the establishment of an audit committee, an assurance committee and a remuneration committee.

The system of internal financial control is based on a framework of regular financial information, administrative procedures including the segregation of duties and a system of delegation and accountability.

The process of maintaining and reviewing the effectiveness of internal control is embedded throughout the organisation. In particular:

The Trust Board exercises financial supervision and control by:

- approving the financial strategy;
- requiring the submission and approval of budgets within approved allocations/overall income;
- defining and approving essential features in respect of important procedures and financial systems (including the need to obtain value for money); and
- defining specific responsibilities placed on directors and employees as indicated in the Scheme of Delegation Document.

All members of the Board and employees, severally and collectively, are responsible for:

- the security of the property of the Trust;
- avoiding loss;
- exercising economy and efficiency in the use of resources; and
- conforming to the requirements of Standing Orders, Standing Financial Instructions, Financial Procedures, the Scheme of Delegation and other financial procedures which the Director of Finance may issue.

The Audit Committee's primary role is to independently contribute to the Trust Board's overall process for ensuring that an effective internal financial control system is maintained.

The Assurance Committee is responsible for assuring the Trust Board that effective and regularly reviewed arrangements are in place to support the implementation, maintenance and development of governance (clinical and non-clinical) and risk management and that such matters are properly considered and communicated to the Board.

The Remuneration Committee's primary role is to advise the Board about appropriate remuneration and terms of service for the Chief Executive and Executive Directors employed by the Trust.

#### **4. Business Planning and Risk Management**

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 Board identifies the strategic, corporate objectives and risks and monitors the achievement of these in the public interest. It has established a framework of prudent and effective controls to manage these risks, underpinned by core controls assurance standards. Decisions are taken by the Board within a framework of good governance to build a successful organisation, which is always striving to achieve excellence.

The Trust's Corporate Plan sets the strategic direction for the Trust in line with the stated purpose, mission and vision of the organisation, aligned to the relevant principles and values, which direct action consistent with Ministerial priorities. Key strategic aims are identified through this process which leads to the development of strategic objectives which contribute to delivery of those aims.

NIAS develops an Annual Business Plan & Trust Delivery Plan in support of the Corporate Plan to take account of available resources and outline Trust priorities in terms of actions and activity to secure objectives for the year.

The Board of the Northern Ireland Ambulance Service HSC Trust has established an Assurance Committee, which is a committee of the Board, and is responsible for overseeing all aspects of risk management within the organisation. The Assurance Committee meets at least three times a year and reviews the Corporate Risk Register, compliance with Controls Assurance Standards and the report of Untoward Incidents as standing items, as well as other health and safety and risk management issues. The meetings are recorded and the minutes are reported to the Trust Board. The Trust's Medical Director has been given delegated responsibility for the oversight of risk management with a Risk Manager to support the process.

The Trust Board continues to review the arrangements in place with reference to DHSSPS guidance and advice in order to strengthen the arrangements for Risk Management. The Trust's Risk Management Strategy, which was reviewed, updated and approved by the Trust Board in 2013-14, specifies a number of reactive and proactive ways in which risk can be identified. The means of identification include, although not exclusively, untoward incident reporting, serious adverse incident reporting, complaints management, risk assessment, horizon-scanning at Trust Board level, claims management, controls assurance, benchmarking and consultation with staff and service users. The strategy also places upon all Trust employees the responsibility to be aware of and to report any and all risks to which they or the Trust are exposed. A short practical guide was produced in 2014-15, with Trust Board approval, to support and embed the risk assessment process throughout the Trust.

This process enables identified risks to be recorded on the Risk Register, evaluated and, if necessary re-evaluated, in line with the AS/NZS 4360 Risk Management Standard. In accordance with the Trust's risk strategy, this takes into account the likelihood and potential impact on the Trust's patients, employees, environment, reputation and resources. This evaluation then prompts the development of individual risk treatment plans against which progress is monitored through the Trust's Risk Register.

Corporate Risks are those that impact on the organisation as a whole or which cannot be resolved immediately or adequately reduced by treatment at a local level. They are recorded on the Corporate Risk Register, which is reviewed at each meeting of the Assurance Committee and by the responsible manager, on a continual basis.

Local Risks are those which have a localised impact and which can be reduced to an acceptable level by treatment at a local level. These are recorded on the Local Risk Register and are the responsibility of the Trusts line management. Local Risk Register updates are forwarded to the relevant Directors for distribution and review at local level on a regular basis. The Trust further developed the mechanisms for the review of 'local risk registers' by ensuring they are formally reviewed by the Senior Executive Management Team, the Assurance Committee and Trust Board biannually. The Trust continues to develop a risk appetite statement in relation to its current risk profile.

## **5. Information Governance**

In terms of information governance the Director of Finance and ICT is the Trust's Senior Information Risk Officer (SIRO) and is supported by Information Asset Owners (IAOs) throughout the Trust. The SIRO leads the Information Governance risk assessment and management processes within the Trust and advises the Board on the effectiveness of information risk management across the organisation. The Trust has in place information governance policies and procedures to support this area and has participated in data protection reviews and governance audits. In addition, the Trust's Information Governance Steering Group, reviews the management of all information risks and information governance arrangements within the Trust and reports to the Assurance Committee.

Training continued throughout the year to staff to support the information governance agenda. The Trust aims to deal openly and transparently with requests for information and we continue to review our systems, policies and procedures to ensure strong information governance and data protection. There have been no significant information related breaches brought to the attention of the SIRO during the 2014-15 year.

The Medical Director has been appointed as the Trust's Caldicott Guardian and Personal Data Guardian with particular responsibility for access to, and the use of, person identifiable patient information. The Medical Director also has a representative role on the UK Council of Caldicott Guardians. The Caldicott Guardian and the SIRO support the Trust Board in recognising the importance of best practice in relation to the broader information governance agenda.

## **6. Assurance**

The Board of the Northern Ireland Ambulance Service has established an Assurance Committee, which is a committee of the Board and is responsible for overseeing all aspects of risk management within the organisation. The Assurance Committee reviews the local Risk Registers, compliance with Controls Assurance standards and the report of untoward incidents as standing items as well as other health and safety and risk management issues. The Trust's Medical Director has been given delegated responsibility with a Risk Manager to support the process.

The Trust has an Assurance Framework based on DHSSPS guidance 'An Assurance Framework: A Practical Guide for Boards of DHSSPS Arm's Length bodies'. This framework is regularly updated and submitted to the Assurance Committee for approval. This identifies the assurances provided to NIAS by its governance structure and highlights any gaps in assurance. This supports improvements in the level of assurance and underpins the challenge function of the Trust Board.

A further important source of Assurance is provided by internal audit whose audit plans are based on key risks and systems within the organisation. As part of its annual audit programme internal audit carried out a review of Risk Management including the Assurance Framework and provided satisfactory assurance. In addition one of the core controls assurance standards covering risk management has been examined by internal audit during the year and assessed as providing substantive

compliance. The Trust's Audit Committee contributes to the process for ensuring effective controls within the Trust through examination and challenge.

The Trust endeavours to continually improve its structures and processes of assurance through self-assessment exercises and resultant improvement plans. The Trust Board has been engaged in an ongoing process of self-assessment using the Board Governance Self-Assessment Tool issued by DHSSPS. Similarly the Audit Committee annually tests its application of good practice using a Self-Assessment checklist, issued by the National Audit Office. A similar self-assessment exercise has been undertaken by the Assurance Committee.

### *Controls Assurance Standards*

The Trust assessed its compliance with the applicable Controls Assurance Standards which were defined by the Department and against which a degree of progress was expected in 2014-15.

The new Information Management standard (extended in 2013-14) remains a significant challenge. The DHSSPS have advised that overall level of substantive compliance is expected for this standard in 2014-15. Whilst progress continues to be made in this area, the Information Management Controls Assurance standard has been self-assessed as moderate.

The Trust continues to develop systems and processes to deliver compliance re Controls Assurance Standards. An action plan will be developed for any areas of non-compliance within controls assurance standards and progress against the plan will be monitored throughout the year.

The Trust recognises that the overall assessment for each controls assurance standard is based on a number of criteria. While there may be significant internal control issues identified by internal audit that are reflected in the self-assessment against specific criteria, overall substantive compliance has been achieved. Areas identified by internal audit as significant internal control issues are considered below.

## **7. Sources of Independent Assurance**

The Northern Ireland Ambulance Service obtains Independent Assurance from the following sources:

- Internal Audit
- External Audit
- Business Services Organisation

The Trust also relies on other significant assurance functions, both internal and external to the organisation, and considers the implications of any relevant findings for the governance of the organisation. These may include, but will not be limited to, any reports issued by the Comptroller and Auditor General or Public Accounts Committee, reviews by DHSSPSNI commissioned bodies.

## *Internal Audit*

The Northern Ireland Ambulance Service utilises an internal audit function (commissioned from the Business Services Organisation - BSO), which operates to defined standards and whose work is informed by an analysis of risk to which the Trust is exposed and annual audit plans are based on this analysis. In 2014-15 Internal Audit reviewed the following systems which have relevance to Charitable Trust Funds:

Audit Assignment	Overall Level of Assurance
Financial Review	Satisfactory (One Priority 1 Finding)
Information Governance	Limited (Three Priority 1 Findings)
IT Contracts	Limited (Three Priority 1 Findings)

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

Limited assurance was provided in the area of Information Governance (IG). Recommendations are focused on the completion of a comprehensive data flow exercise across the Trust; preparation of a plan to address the updated IG Controls Assurance Standard and revision of IG policies and procedures.

Limited assurance was provided in the area of IT Contracts. Recommendations are focused on the use and management of the new regional Technology Partnership Agreement with the need to ensure compliance with BSO PALS / ITS guidance. A central register of all ICT contracts and an annual business plan, linked to an updated ICT strategy is required.

During 2014/15 an ICT Procurement and Contract Management benchmarking exercise was carried out across the Trusts. NIAS ICT was considered to show an advanced capability in Strategy and Governance; People and Culture. Other points included the need for an annual plan and formalisation of procurement and contract management meetings.

In addition a priority one finding in a 'Financial Review' audit emphasised the need to review arrangements to report duplicate payments within NIAS and new BSO Accounts Payable systems.

Recommendations to address these control weaknesses have been considered by the Audit Committee and have been or are currently being implemented. Progress on implementation will continue to be reviewed by Internal Audit and considered by the Audit Committee.

## **8. Review of Effectiveness**

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and

maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee and Assurance Committee. A plan to address weaknesses and ensure continuous improvement to the system is in place.

## **9. Internal Governance Divergences**

### ***Prior year control issues which continue to be considered control issues***

#### *Business Services Transformation Programme*

NIAS continues to participate in the Business Services Transformation Programme (BSTP) which is a programme of replacing aged Finance and Human Resources systems for all Health and Social Care bodies in Northern Ireland. The new Finance, Procurement and Logistics (FPL) system was implemented in June 2013 and the new Human Resources, Payroll, Travel and Subsistence (HRPTS) system was implemented in March 2014. This was a significant achievement and created exceptional demands upon NIAS and the HSC as a whole. During the year, the Trust moved forward with the transition into a shared service environment for accounts payable, accounts receivable and payroll. These services are now provided to NIAS by the Business Services Organisation (BSO). The Trust will continue to work with BSO to make improvements and realise the expected benefits of the new systems.

### ***Issues in the current year and anticipated future issues***

#### *Shared Services*

As outlined earlier during the year the Trust moved forward with the transition into a shared service environment for accounts payable, accounts receivable and payroll. These services are now provided to NIAS by the Business Services Organisation (BSO). A number of audits have been conducted in BSO Shared Services as part of the BSO Internal Audit plan.

Across these audit reports, the need to define roles and responsibilities of the Shared Service centres and customer organisations including clarity over controls exercised is a common theme.

Limited assurance was initially provided in respect of the Payments Shared Service Centre in September 2014, however following improvements in processes and controls, satisfactory assurance was provided late in 2014/15. Further improvement is still required particularly in respect of management of duplicate payments, for which Limited assurance is still specifically provided.

The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to the BSO Governance & Audit Committee. NIAS will continue to work with BSO Shared Services to improve controls in this area.

## *Board Effectiveness and Cohesion*

The definition of a Trust Board quorum and the impact on the decision-making processes, particularly in respect of senior executive remuneration, have been resolved during 2014-15. This, during the resolution period, put a strain on relationships between Board members. Through the self-assessment of board effectiveness the NIAS Trust Board has considered the quality of information being presented to Trust Board. The Trust Board confirmed, as part of that process, that they are broadly satisfied with the quality of the information received at Board level. Work continues to address issues such as improving board effectiveness and cohesion, leadership and direction in a time of change, which emerged from a Self-Assessment audit of board effectiveness (2013-14).

The Chairman has worked with DHSSPS to address issues arising in-year around the appointment of replacement non-executive directors to NIAS Trust Board.

## **10. Conclusion**

The NIAS 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 and required by Managing Public Money Northern Ireland. 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 NIAS has operated a generally sound system of internal control and governance during the period 2014-15 that supports the achievement of policies, aims and objectives.



Mr Liam McIvor  
Chief Executive

12 June 2015

## **NORTHERN IRELAND AMBULANCE SERVICE 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 Northern Ireland Ambulance Service Health and Social Care Trust Charitable Trust Fund 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 Northern Ireland Ambulance Service 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 Trustee's 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**

In my opinion:

- the financial statements give a true and fair view of the state of the Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund's 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 Trustee's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

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

## **Report**

I have no observations to make on these financial statements.



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

*26<sup>th</sup> June 2015*

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## Statement of Financial Activities for the year ended 31 March 2015

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2015 Total Funds £000	2014 Total Funds £000
<b>INCOMING RESOURCES</b>						
Incoming resources from generating funds						
Voluntary income	2	1	0	0	1	2
Activities for generating funds		0	0	0	0	0
Investment income	3	0	0	0	0	0
Incoming resources from charitable activities	4	0	0	0	0	0
Other incoming resources		0	0	0	0	0
<b>Total Incoming Resources</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>2</b>
<b>RESOURCES EXPENDED</b>						
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	(2)	(2)	0	(4)	(2)
Governance Costs	5	(1)	(1)	0	(2)	(2)
Other Resources Expended		0	0	0	0	0
<b>Total Resources Expended</b>		<b>(3)</b>	<b>(3)</b>	<b>0</b>	<b>(6)</b>	<b>(4)</b>
<b>Net Incoming / (Outgoing) Resources before transfers</b>		<b>(2)</b>	<b>(3)</b>	<b>0</b>	<b>(5)</b>	<b>(2)</b>
<b>TRANSFERS</b>						
Gross transfers between funds	8	0	0	0	0	0
<b>Net Incoming / (Outgoing) Resources before other recognised gains and losses</b>		<b>(2)</b>	<b>(3)</b>	<b>0</b>	<b>(5)</b>	<b>(2)</b>
<b>OTHER RECOGNISED GAINS / LOSSES</b>						
Gains (losses) on revaluation of fixed assets for charity's own use		0	0	0	0	0
Gains (losses) on investment assets	10	1	0	0	1	0
<b>Net Movement in Funds</b>		<b>(1)</b>	<b>(3)</b>	<b>0</b>	<b>(4)</b>	<b>(2)</b>
<b>Adjustment to add back: notional audit fee</b>		<b>1</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>
<b>Net Movement in Funds excluding Notional Audit Fees</b>		<b>(0)</b>	<b>(2)</b>	<b>0</b>	<b>(2)</b>	<b>0</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>Fund balances brought forward at 01 April 2014</b>		<b>2</b>	<b>6</b>	<b>0</b>	<b>8</b>	<b>8</b>
<b>Fund balances carried forward at 31 March 2015</b>		<b>2</b>	<b>4</b>	<b>0</b>	<b>6</b>	<b>8</b>

The notes on pages 16 to 23 form part of these accounts.

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## Balance Sheet as at 31 March 2015

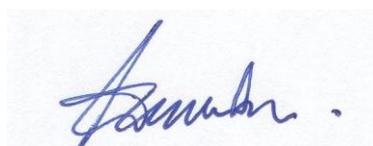
	Notes	31 March 2015 £000	31 March 2014 £000
<b>Fixed Assets</b>			
Intangible assets		0	0
Tangible assets		0	0
Heritage assets		0	0
Investments:			
Investments	10	10	7
Programme related investments		0	0
<b>Total Fixed Assets</b>		<u>10</u>	<u>7</u>
<b>Current Assets</b>			
Stock		0	0
Debtors	11	0	1
Short term investments and deposits		0	0
Cash at bank and in hand.		0	0
<b>Total Current Assets</b>		0	1
<b>Creditors:</b> Amounts falling due within one year	12.1	<u>(4)</u>	<u>0</u>
<b>Net Current Assets/ (Liabilities)</b>		<u>(4)</u>	<u>1</u>
<b>Total Assets less Current Liabilities</b>		6	8
<b>Creditors:</b> Amounts falling due after more than one year	12.2	0	0
<b>Provision for liabilities and charges</b>		<u>0</u>	<u>0</u>
<b>Net Assets</b>		<u>6</u>	<u>8</u>
<b>Funds of the Charity</b>			
Restricted income funds	13	4	6
Endowment funds	13	0	0
Unrestricted income funds			
Unrestricted income funds	13	2	2
Revaluation reserve	13	0	0
<b>Total Charity Funds</b>		<u>6</u>	<u>8</u>

The notes on pages 16 to 23 form part of these accounts.



Chief Executive

12 June 2015



Chairman

12 June 2015

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **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:

- Entitlement – arises when a particular resource is receivable or the charity's right becomes legally enforceable;
- Certainty – where there is reasonable certainty that the incoming resource will be received;
- Measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

##### **1(c) Incoming Resources from Legacies**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds are not currently in receipt of any legacies.

##### **1(d) Gifts in Kind**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds are not currently in receipt of any gifts in kind.

##### **1(e) Intangible Income**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds are not currently in receipt of any intangible income.

##### **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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **Notes to the Accounts**

#### **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 direct 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**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds do not have any fixed assets.

#### **1 (l) Donated assets**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds do not have any donated assets.

#### **1 (m) Leases**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds do not have any leases.

#### **1(n) 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.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **Notes to the Accounts**

#### **1(n) Investment Fixed Assets (continued)**

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 the Trustee's best estimate of market 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 (purchase 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 Trustee has chosen to earmark for set purposes are classified as designated funds.

#### **1 (q) Pensions**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds do not have any employees.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **Notes to the Accounts**

#### **2. Analysis of Voluntary Income**

	<b>Unrestricted Funds £000</b>	<b>Restricted Funds £000</b>	<b>Total 2015 Funds £000</b>	<b>Total 2014 Funds £000</b>
Donations from individuals	1	0	1	2
Corporate donations	0	0	0	0
Legacies	0	0	0	0
Grants	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>2</b>

#### **3. Gross Investment Income**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds earned no gross investment income during the financial year (2014: £nil).

#### **4. Incoming resources from charitable activities**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds earned no incoming resources from charitable activities during the financial year (2014 £nil).

#### **5. Allocation of Support Costs and Overheads**

	<b>2015 Total Funds £000</b>	<b>Allocated to Governance £000</b>	<b>Charitable Activities £000</b>	<b>2014 Total Funds £000</b>
Financial Administration	0	0	0	0
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	2	2	0	2
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
<b>Total</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>2</b>

The basis of apportionment for external audit is usage. This is notional expenditure only and there is no actual charge made to the fund accounts (see Note 9).

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **Notes to the Accounts**

#### **6. Analysis of Charitable Expenditure**

	<b>Grant Funded Activity £000</b>	<b>Support Costs £000</b>	<b>2015 Total £000</b>	<b>2014 Total £000</b>
Medical research	0	0	0	0
Purchase of new equipment	0	0	0	0
Building and refurbishment	0	0	0	0
Staff education and welfare	4	0	4	2
Patient education and welfare	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>4</b>	<b>0</b>	<b>4</b>	<b>2</b>

#### **7. Analysis of Grants**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds do not provide any grants.

#### **8. Transfers between Funds**

There have been no transfers between the Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds during the year (2014: £nil).

#### **9. Auditor's Remuneration**

The auditor's remuneration of £2,150 (2014: £2,150) related solely to the audit with no other additional work undertaken (2014: £nil). This is notional expenditure only and there is no actual charge made to the fund accounts.

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### Notes to the Accounts

#### 10. Analysis of Fixed Asset Investments

##### 10.1 Investments in a Common Investment Fund

	2015 £000	2014 £000
Market value at 1 April	7	12
Net cash inflow / (outflow)	3	(5)
Share of income	0	0
Share of realised gains / (losses)	0	0
Share of unrealised gains / (losses)	0	0
	<u>0</u>	<u>0</u>
<b>Market Value at 31 March</b>	<b><u>10</u></b>	<b><u>7</u></b>

##### 10.2 Market Value as at 31 March 2015

	Held in UK £000	Held outside UK £000	2015 Total £000	2014 Total £000
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in a Common Investment Fund	10	0	10	7
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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total market value of fixed asset investments</b>	<b><u>10</u></b>	<b><u>0</u></b>	<b><u>10</u></b>	<b><u>7</u></b>

#### 11. Analysis of Debtors

##### 11.1 Amounts falling due within one year

	2015 £000	2014 £000
Trade debtors	0	0
Prepayments	0	0
Accrued income	0	0
Other debtors	0	1
	<u>0</u>	<u>1</u>
<b>Total</b>	<b><u>0</u></b>	<b><u>1</u></b>

##### 11.2 Amounts due over one year

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds had no debtor amounts due after one year of 31 March 2015 (2014: £nil).

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### Notes to the Accounts

#### 12. Analysis of Creditors

	2015 £000	2014 £000
<b>12.1 Amounts falling due within one year</b>		
Loans and overdrafts	0	0
Trade creditors	4	0
Other creditors	0	0
Accruals	0	0
Deferred income	0	0
<b>Total</b>	<b>4</b>	<b>0</b>

#### 12.2 Amounts falling due after more than one year

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds had no creditor amounts due after more than one year of 31 March 2015 (2014: £nil).

#### 13. Analysis of Charitable Funds

	Balance at 1 April 2014 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Fund at 31 March 2015 £000
<b>Endowment funds</b>						
Other	0	0	0	0	0	0
<b>Endowment funds total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Restricted funds</b>						
A Barr	1	0	0	1	0	2
Omagh	2	0	(2)	0	0	0
Newry	3	0	0	(1)	0	2
Other*	0	0	0	0	0	0
<b>Restricted funds total</b>	<b>6</b>	<b>0</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Unrestricted and material designated funds</b>						
General	2	1	(2)	0	1	2
<b>Unrestricted and material designated funds total</b>	<b>2</b>	<b>1</b>	<b>(2)</b>	<b>0</b>	<b>1</b>	<b>2</b>
<b>Grand Total</b>	<b>8</b>	<b>1</b>	<b>(4)</b>	<b>0</b>	<b>1</b>	<b>6</b>

\* Other includes those funds which are individually less than 5% of the total funds held.

## **NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST**

### **Notes to the Accounts**

#### **14. Commitments**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds do not have any commitments as at 31 March 2015 (2014: £nil).

#### **15. Financial Guarantees**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds have not given any financial guarantees as at 31 March 2015 (2014: £nil).

#### **16. Related Party Transactions**

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. During the year none of the members of the Northern Ireland Ambulance Service HSC Trust Board or members of the key management staff or parties related to them has undertaken any material transactions with the 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.

The Charitable Trust has not made any revenue and capital payments to the Northern Ireland Ambulance Service HSC Trust.