

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

**CHARITABLE TRUST FUND ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2016**



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

**Charitable Trust Fund Accounts**

**For the year ended 31 March 2016**

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 (formerly known as the Department of Health, Social  
Services and Public Safety) on

30 June 2016

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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 2015 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 Principal Accounting Officer for Health and Personal Social Services Resources in Northern Ireland has designated the Chief Executive of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the Trust. During the 2015-16 financial year Mr L McIvor was Chief Executive and left the Trust on 24 April 2016, Ms R O'Hara was appointed as the Interim Chief Executive from 25 April 2016. 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.

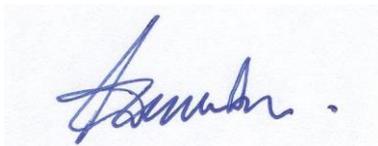
## **CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND CHIEF EXECUTIVE**

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 14 to 22) 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.



**Mrs Sharon McCue**  
**Director of Finance**  
**16 June 2016**

I certify that the annual accounts set out in the financial statements and notes to the accounts (page 14 to 22) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.



**Mr Paul Archer**  
**Chairman**  
**16 June 2016**



**Ms Roisin O'Hara**  
**Chief Executive (Interim)**  
**16 June 2016**

## **Annual Governance Statement 2015-16**

### **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, 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 (DHSSPS).

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 DHSSPS for the performance of these functions.

The Trust works in partnership with the DHSSPS, the 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, all with a view to improving the quality, safety, effectiveness and efficiency of services. 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.

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

The Audit Committee met on four occasions during the year and membership is comprised of Non-Executive Directors only. The Audit Committee completes the National Audit Office Audit Committee Self-Assessment Checklist on an annual basis as part of the assessment of its effectiveness. The results are submitted to the DHSSPS each year and an action plan developed to address any areas for improvement. No significant performance related issues were identified during this review. Additionally, each year the Chair of Audit Committee provides the Trust Board with an Audit Committee Annual Report.

The Assurance Committee met on four occasions during the year and membership is comprised of Non-Executive Directors only. The Assurance Committee also completed a self-assessment against relevant areas of the National Audit Office Audit Committee Self-Assessment Checklist and an action plan developed to address any areas for improvement. No performance related issues were identified during this review.

The Remuneration Committee met on three occasions during the year and membership is comprised of Non-Executive Directors only. The Chair of the Trust Board is the Chair of the Remuneration Committee.

#### **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 NIAS.

The Board identifies the strategic and corporate aims and 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.

##### ***Business Planning***

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.

##### ***Risk Management***

The Board of the 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 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 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. The Risk Management Strategy will be updated in 2016-17.

This process enables identified risks to be recorded on the Risk Register, evaluated and, if necessary re-evaluated, in line with the Australia/New Zealand Standard (AS/NZS 4360) Risk Management Standard. In accordance with the Trusts Risk Management 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 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. The Trust continues to develop a risk appetite statement in relation to its current risk profile.

## **5. Information Governance**

In NIAS, information governance is the framework of legislation and best practice guidance that regulates the manner and way in which we collect, obtain, handle, use, share and disclose information. We are very aware of the importance of keeping personal data in a secure and confidential manner and train all staff to support this culture.

The Director of Finance and ICT has been appointed as Senior Information Risk Officer (SIRO) to ensure a well-defined information governance structure is in place. This role is supported by Information Asset Owners who are Senior Managers who have been trained and are accountable for information governance in their own work areas within the Trust. During 2015-16 we have continued to embed an information governance framework within the Trust including the development of new policies and procedures along with reviews of existing policies. 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.

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.

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. There have been no significant information related breaches brought to the attention of the SIRO during 2015-16.

## **6. Assurance**

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 the annual audit programme internal audit carried out a review of Risk Management (Including Management of Assurances) and provided satisfactory assurance.

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 is 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 is expected in the year. The Department expected all HSC bodies to achieve a Substantive overall level of compliance for each applicable standard

The Trust continues to develop systems and processes to deliver compliance with 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;
- 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 and reviews by DHSSPS 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 which are based on this analysis. In 2015-16 Internal Audit reviewed the following systems which have relevance to Charitable Funds:

<b>Audit Assignment</b>	<b>Overall Level of Assurance</b>
Financial Review	Satisfactory – Non Pay Expenditure, Bank and Cash and Charitable Trust Funds
Risk Management and Management of Assurances	Satisfactory (One Priority 1 Finding)
Board Effectiveness	Satisfactory (One Priority 1 Finding)

In her annual report, the Head of Internal Audit reported that there is a satisfactory system of internal control designed to meet the organisation's objectives for the year ended 31 March 2016.

In addition, overall satisfactory assurance was provided in relation to non-pay expenditure, bank and cash and charitable trust funds.

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 are considered resolved**

#### ***Prompt Payment of Invoices***

Significant progress in relation to the prompt payment of invoices was made during the year. The Trust paid a cumulative 88.4% of invoices by volume within 30 days, or other agreed terms. While this is below the cumulative target of 95% for the full year, performance for the last six months of the year met or exceeded the 95% target. Performance against the ten working day (fourteen calendar days) target was 63.81% cumulatively for the year which exceeded the agreed local (50%) and regional (60%) targets set. The Trust will continue to focus on this area with a view to maintaining improved performance throughout 2016-17.

#### ***Board Effectiveness and Cohesion***

The Trust continues with the process of the self-assessment of board effectiveness. The Trust Board confirmed, as part of that process, that they are broadly satisfied with the quality of the information received at Board level.

The Chairman has worked with DHSSPS and three non-executive directors were appointed during the year to fill vacancies on the NIAS Trust Board. NIAS is currently operating with a full complement of non-executive directors.

Throughout the year the Board used a series of workshops to explore a number of strategic themes which helped cement the commitment to board cohesion, creative thinking and collaborative leadership.

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

#### ***Business Services Transformation Programme & Shared Services***

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.

2015-16 was the first full year of accounts payable, accounts receivable and payroll services being provided to NIAS in a shared service environment by the Business Services Organisation (BSO). The Trust continues to work with BSO to make improvements and to realise the expected benefits of the new systems.

A number of audits have been conducted in BSO Shared Services as part of the BSO Internal Audit plan. This includes a follow up on Shared Service Audits in 2015-16.

BSO have advised that all recommendations in the 2015-16 internal audit reports have been accepted and action plans are in place to assist with the implementation of these recommendations.

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 and Audit Committee.

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

### ***HSC Structural Change***

The announcement of structural change in the HSC identifying the replacement of the HSC Board with revised commissioning and performance management arrangements raises concerns of a return to the disparate and less regionally co-ordinated arrangements which prevailed in the four-board system. NIAS is anxious to retain the regional focus on service development and improvement developed under the current arrangements and build on this to support initiatives such as the Appropriate Care Pathway Programme introduced over recent years to support and endorsement across the HSC system, contributing to enhanced system working, reduced attendances at ED, and better care for patients.

A further element of structural change under consideration in the extension of shared services into ICT, Business Information, Medical/Nurse/AHP Bank and Occupational Health Services. NIAS is anxious to ensure that core line-of-business systems and processes are appropriately supported and secured in any change proposals.

Consideration is being given to the mechanisms for recruitment of senior HSC executives, with PHA leading on behalf of DHSSPS. Consideration must be given to reflecting NIAS concerns and issues in light of potential for backfill requirements at Chief Executive and Director level.

NIAS will continue to engage at all levels throughout the HSC system to secure a resolved position which safeguards ambulance priorities in the revised arrangements.

## **11. 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 NIAS has operated a generally sound system of internal control and governance during the period 2015-16 that supports the achievement of policies, aims and objectives.



**Ms Roisin O'Hara**  
**Chief Executive (Interim)**  
**16 June 2016**

## **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 Funds for the year ended 31 March 2016 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 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 Northern Ireland Ambulance Service Health and Social Care Trust's Charitable Trust Fund's affairs as at 31 March 2016 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 (formerly Department of Health, Social Services and 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's (formerly Department of Finance and Personnel) 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*

*27<sup>th</sup> June 2016*

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

## Statement of Financial Activities for the year ended 31 March 2016

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2016 Total Funds £000	2015 Total Funds £000
<b>Income and endowments</b>						
Donations and legacies	2	4	0	0	4	1
Charitable activities		0	0	0	0	0
Other trading activities		0	0	0	0	0
Investments		0	0	0	0	0
Other		0	0	0	0	0
<b>Total</b>		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>1</b>
<b>Expenditure</b>						
Raising funds		0	0	0	0	0
Charitable Activities	3	(1)	0	0	(1)	(4)
Other	4 / 6	(1)	(1)	0	(2)	(2)
<b>Total</b>		<b>(2)</b>	<b>(1)</b>	<b>0</b>	<b>(3)</b>	<b>(6)</b>
<b>Net income / (expenditure)</b>		<b>2</b>	<b>(1)</b>	<b>0</b>	<b>1</b>	<b>(5)</b>
<b>Transfers between funds</b>	5	0	0	0	0	0
<b>Net Incoming / (Outgoing) Resources before other recognised gains and losses</b>		<b>2</b>	<b>(1)</b>	<b>0</b>	<b>1</b>	<b>(5)</b>
<b>Other recognised gains / (losses)</b>						
Gains / (losses) on revaluation of fixed assets		0	0	0	0	0
Gains / (losses) on investment assets	7	0	0	0	0	1
<b>Net movement in funds</b>		<b>2</b>	<b>(1)</b>	<b>0</b>	<b>1</b>	<b>(4)</b>
Adjustment to add back: notional audit fee		1	1	0	2	2
Net movement in funds excluding notional audit fee		3	0	0	3	(2)
<b>Reconciliation of funds</b>						
<b>Fund balances brought forward at 01 April 2015</b>		<b>2</b>	<b>4</b>	<b>0</b>	<b>6</b>	<b>8</b>
<b>Fund balances carried forward at 31 March 2016</b>		<b>5</b>	<b>4</b>	<b>0</b>	<b>9</b>	<b>6</b>

The notes on pages 16 to 22 form part of these accounts.

# NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

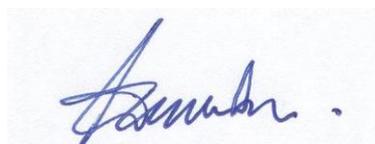
## Balance Sheet as at 31 March 2016

	Notes	31 March 2016 £000	31 March 2015 £000
<b>Fixed Assets</b>			
Intangible assets		0	0
Tangible assets		0	0
Heritage assets		0	0
Investments:			
Investments	7	9	10
<b>Total Fixed Assets</b>		<u>9</u>	<u>10</u>
<b>Current Assets</b>			
Stock		0	0
Debtors		0	0
Investments		0	0
Cash at bank and in hand.		0	0
<b>Total Current Assets</b>		0	0
<b>Creditors:</b> Amounts falling due within one year	8.1	0	(4)
<b>Net Current Assets/ (Liabilities)</b>		<u>0</u>	<u>(4)</u>
<b>Total Assets less Current Liabilities</b>		9	6
<b>Creditors:</b> Amounts falling due after more than one year	8.2	0	0
<b>Provision for liabilities and charges</b>		<u>0</u>	<u>0</u>
<b>Net Assets</b>		<u><u>9</u></u>	<u><u>6</u></u>
<b>Funds of the Charity</b>			
Restricted income funds	9	4	4
Endowment funds	9	0	0
Unrestricted income funds	9	5	2
Revaluation reserve		<u>0</u>	<u>0</u>
<b>Total Charity Funds</b>		<u><u>9</u></u>	<u><u>6</u></u>

The notes on pages 16 to 22 form part of these accounts.



**Ms Roisin O'Hara**  
Chief Executive (Interim)  
16 June 2016



**Mr Paul Archer**  
Chairman  
16 June 2016

## **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: Statement of Recommended Practice issued in July 2014, 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) Income from donations and legacies**

This includes all income received by the charitable funds that is a gift made on a voluntary basis, for any purpose (unrestricted funds) or for a particular purpose (restricted funds).

##### **1(d) Income from charitable activities**

This includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions specifying the provision of particular goods or services by the charitable funds.

##### **1(e) Income from other trading activities**

This includes income earned from both trading activities to raise funds for the charitable funds and income from fundraising events and must be received in exchange for supplying goods and services.

##### **1(f) Investment income**

This is income earned from holding assets for investment purposes and includes dividends, interest, and rents from investment property.

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

### **Notes to the Accounts**

#### **1(g) 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(h) Expenditure on raising funds**

This includes all expenditure incurred by a charitable fund to raise funds for its charitable purposes and includes the costs of all fundraising activities and events, non-charitable trading activities and the sale of donated goods.

#### **1(i) Expenditure on charitable activities**

This includes all costs incurred by a charitable fund in undertaking activities that further its charitable aims for the benefit of its beneficiaries as shown in Note 3.

#### **1(j) Other expenditure**

This includes support costs and costs relating to the governance of the charitable funds including costs related to statutory audit as shown in Note 4. Where costs are shared by two or more charitable funds, support costs have been apportioned between categories and this is analysed in Note 9.

#### **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.

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

### **Notes to the Accounts**

#### **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.

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 an 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) Employee Benefits**

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. Donations and legacies

	Unrestricted Funds £000	Restricted Funds £000	2016 £000	2015 £000
Donations from individuals	4	0	4	1
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>4</b>	<b>0</b>	<b>4</b>	<b>1</b>

#### 3. Charitable activities

	Grant Funded Activity £000	Support Costs £000	2016 £000	2015 £000
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	1	0	1	4
Patient education and welfare	0	0	0	0
Other	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>4</b>

#### 4. Other expenditure

	2016 £000	Allocated to Governance £000	Allocated to Charitable Activities £000	2015 £000
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 6).

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### Notes to the Accounts

#### 5. Transfers between Funds

There have been no transfers between the Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds during the year (2015: £nil).

#### 6. Auditor's Remuneration

The auditor's remuneration of £2,000 (2015: £2,150) related solely to the audit with no other additional work undertaken (2015: £nil). This is notional expenditure only and there is no actual charge made to the fund accounts.

#### 7. Analysis of Fixed Asset Investments

##### 7.1 Investments in a Common Investment Fund

	2016 £000	2015 £000
Market value at 1 April	10	7
Net cash inflow / (outflow)	(1)	3
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>9</u></b>	<b><u>10</u></b>

##### 7.2 Market Value

	Held in UK £000	Held outside UK £000	2016 £000	2015 £000
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in a Common Investment Fund	9	0	9	10
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
<b>Total market value of fixed asset investments</b>	<b><u>9</u></b>	<b><u>0</u></b>	<b><u>9</u></b>	<b><u>10</u></b>

## NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

### Notes to the Accounts

#### 8. Analysis of Creditors

##### 8.1 Amounts falling due within one year

Loans and overdrafts	0	0
Trade creditors	0	4
Other creditors	0	0
Accruals	0	0
Deferred income	0	0
<b>Total</b>	<b>0</b>	<b>4</b>

##### 8.2 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 2016 (2015: £nil).

#### 9. Analysis of Charitable Funds

	Balance at 1 April 2015 £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Fund at 31 March 2016 £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	2	0	0	0	0	2
Omagh	0	0	0	0	0	0
Newry	2	0	0	0	0	2
Other *	0	0	0	0	0	0
<b>Restricted funds total</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Unrestricted and material designated funds</b>						
General	2	4	(1)	0	0	5
<b>Unrestricted and material designated funds total</b>	<b>2</b>	<b>4</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>5</b>
<b>Grand Total</b>	<b>6</b>	<b>4</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>9</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**

#### **10. Commitments**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds do not have any commitments as at 31 March 2016 (2015: £nil).

#### **11. Financial Guarantees**

The Northern Ireland Ambulance Service HSC Trust Charitable Trust Funds have not given any financial guarantees as at 31 March 2016 (2015: £nil).

#### **12. 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.