
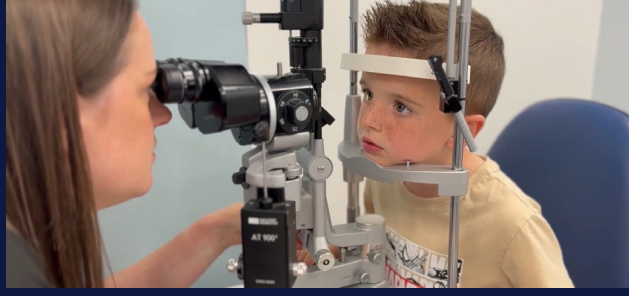







Northern Health and Social Care Trust

Annual Report & Accounts

2025/2026

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

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

On 3 July 2026

This publication is available at https://www.northerntrust.hscni.net/our-trust/annual-report-and-accounts/

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Northern Health
and Social Care Trust

Annual Report & Accounts

2025/2026

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Foreword from the Chair

Anne O'Reilly
Northern Health and Social Trust Chair

I am pleased to present the Northern Health and Social Care Trust (the Trust) Annual Report and Accounts for the year ended 31 March 2026. We all know the immense pressures our health and social care system faces and as we reflect on the last year, it is important that we highlight some of the very positive work happening across the Trust, and the progress that has been made; despite the very real challenges staff are having to navigate in their daily roles.

We are very proud of our staff. We know that our people are our most important asset and that's why we have continued to focus on leadership, nurturing our teams, and fostering an open, just and learning culture within our Trust.

At the end of 2025, the Trust completed its reaccreditation process with Investors in People, and I am delighted that we maintained our Silver status, placing us in the top 20% of employers in the UK.

A Trust-wide survey of staff received the highest number of responses we've ever had, with more than 4,000 employees, almost a third of our staff, sharing their views and feedback. The results of the survey are very encouraging and reflect a strong, values-led organisation known for its exceptional teamwork, genuine compassion, and a deep sense of purpose.

With workplace culture an ongoing area of focus for us in our Trust, we remain committed to prioritising our people, our values and our culture, as the foundation on which we build.

In my role as Chair, I am very proud that our Trust has been at the forefront of creating networks and partnerships with our community and voluntary sector to drive forward new ways of working, and to be creative in how we pool our resources and bridge any gaps, to improve outcomes for our community.

We were the first local Trust to establish a Partnership and Population Health Committee with the specific aim of strengthening place-based working with partners, communities, carers and the voluntary sector.

The Committee's work is rooted in partnership. It promotes collaborative working to improve population health and wellbeing, reduce social care and health inequalities, support carers, and strengthen prevention and early intervention across Trust services, by supporting place based delivery within local communities. And with the Minister's Reset Plan and Neighbourhood Model in mind, we are pleased that we already have some of those foundations in place to build upon.

Our Connect North social prescribing service celebrated its 2,000th referral last year. This partnership with Age NI helps to connect people within their communities to maintain and enhance their overall health and wellbeing. With loneliness and isolation affecting so many, particularly among our older population, our work with rural communities is also vital in ensuring people have access to our services and are supported to stay well.

This year marked 20 years of our Rural Health Service and we are proud that many of the initiatives that started off as pilot projects within our own Trust have grown to become successful regional initiatives.

Another recent success story is our Community Appointment Days pilot. This brings services together to wrap around individuals in community settings, providing them with direct access to services. They are aimed at early diagnosis and intervention, supporting self-management of conditions, taking a holistic approach to care, and offering advice and support closer to home.

This shift towards providing a more localised, neighbourhood response is already showing very positive signs, as evidenced by the introduction of our Hospital at Home service this year, and we look forward to exploring more opportunities in the future, aligned to the Department's Reset Plan and neighbourhood approach.

Of course, our carers and volunteers are vital to the success of a neighbourhood model of care, and our new five-year Carer Strategy will ensure that carers receive improved, coordinated support from the Trust, and, importantly, that they feel valued and heard.

It has been a joy too, to celebrate an important milestone for another of our Trust services in the last year. For 20 years, our Day Opportunities Service has been enriching the lives of adults with a learning disability by ensuring they are being supported to live life to the fullest and achieve their true potential. Our #OpportunitiesForAll campaign shines a spotlight on the inspiring stories of our service users and their families who have been supported by the service through the years.

Innovation and our commitment to continuous improvement is something we remain focussed on. Following the rollout of encompass, the digital patient record system, across all five health trusts in the region, we continue to realise the benefits, not just for our staff, but for our local population.

More than 70,000 people living in our Trust area have downloaded the My Care app, giving people greater access to their healthcare information. We are also able to offer new mums proxy access for their baby's digital care record, meaning new parents have access to their child's healthcare information from birth.

With the growing emergence of AI-assisted technology in healthcare, we have established our own internal oversight group to explore ways in which this technology can support improvements to patient outcomes and experience.

We were delighted to be the first HSC Trust to use an AI-enhanced programme to support our clinicians in reading X-rays, helping to reduce the margin for error and providing more accurate, efficient diagnostics for our patients.

While the financial challenges facing our Trust are considerable, I am pleased that over the last year, we have been able to invest in new and enhanced services for our population, including our investment in ambulatory care (same-day emergency care) pathways and the opening of our MRI unit at Causeway Hospital.

The new MRI scanner will give patients on-site access to diagnostics, without the need to travel to Antrim Area Hospital.

I am pleased, too, that women in the Northern Trust area will soon have parity with women across the rest of the region, with the opening of the Alongside Midwifery-Led Unit in Antrim.

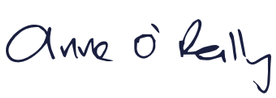
Of course, our staff continue to feel the pressures of increased demand amid a deeply challenging financial environment. We know that long-term models of funding and transformation is vital to delivering the Health and Social Care system our community needs and deserves.

A renewed focus on supporting people to stay well and live well for longer is another important priority within our Corporate Plan. Prevention and early intervention is key to reducing the likelihood of issues escalating so that people can be supported and empowered to lead full, healthy lives through access to the right support and resources.

I want to end by paying tribute to staff across all professions and disciplines for their steadfast efforts and commitment to providing the highest standard of care for those who so depend upon them.

In spite of all the many challenges, we have a highly dedicated and talented workforce who regularly go above and beyond for their community. We are extremely proud of the contribution made by every member of Team North, and on behalf of our Board, I would like to personally thank you for your service.

My thanks, too, to all our community partners including our carers and volunteers, for your enormous contribution, and for the difference you are making to the lives of so many in our community.



Anne O'Reilly, Chair
25 June 2026

Message from the Chief Executive

Suzanne Pullins
Interim Chief Executive

As we reflect on the last year, we recognise the exceptionally challenging environment in which staff continue to deliver services for our community, shaped by rising demand, workforce pressures and ongoing financial constraint.

Despite these pressures, however, colleagues have remained steadfast in their commitment to delivering safe, compassionate care for our population, and this Annual Report reflects both the scale of that commitment and the progress we have made, despite the many ongoing challenges.

We serve a growing and changing population of almost 480,000 people across the largest geographical Trust area in Northern Ireland. We have both the largest older population and the largest child population in the region, a reality that continues to drive increasing demand across our acute services, community care, mental health and children's services. Understanding and responding to these pressures, while maintaining compassion, quality and safety, remains at the heart of our work.

Over the coming years, our Trust will serve an increasingly ageing population, further intensifying demand on health and social care provision. Against this backdrop, our focus throughout 2025/26 has been on transformation, sustainability and improving outcomes and experience for patients, service users and their families.

Unscheduled and emergency care has remained under sustained pressure throughout the year, driven by high levels of attendance and increasing patient acuity, particularly among older and frail patients. While Emergency Departments are often seen as the focal point of system pressure, we know that congestion in acute hospitals reflects much wider challenges across the health and social care system.

In response, we have continued to invest in modern, patient-centred models of care designed to ensure people receive the right care, in the right place, at the right time. Our ambulatory and same-day emergency care services have been pivotal in achieving this. By providing rapid assessment and specialist pathways that avoid unnecessary hospital admission, these services have helped to reduce pressure on our Emergency Departments, improve patient flow and enhance experiences for our community. These approaches represent a fundamental shift in how urgent care is delivered and are a clear example of how innovation and clinical leadership can drive meaningful improvement.

Addressing delayed discharges has remained a major priority for the Trust. Limited availability of homecare packages and growing demand for dementia care continue to affect patient flow across acute and community settings. Through focused system leadership, restructuring of discharge teams and investment in additional

dementia and residential capacity, we have begun to see early improvements. While challenges remain, this work has strengthened partnership working and reinforced the importance of whole-system solutions to complex problems.

As demand for homecare continues to rise, supporting people to live independently at home remains central to our strategy, and is very much aligned with the Department of Health's Reset Plan and Neighbourhood Model of care. The Trust delivers or commissions over three million hours of homecare each year, and while significant pressures remain, it is encouraging that unmet need within our Trust area is now at its lowest level in six years.

A major programme of reform is underway to stabilise and enhance homecare provision, with early results showing reductions in waiting times and hospital delays. These improvements directly impact on quality of life for service users and carers and support the sustainability of our wider health and social care system.

Alongside urgent care, we have made encouraging progress in elective services. Recurrent investment in diagnostic capacity, including imaging and endoscopy, has contributed to improvements in waiting times across a range of specialties.

Our new MRI scanner at Causeway Hospital has significantly improved access to diagnostics for patients who no longer need to travel to Antrim Area Hospital with the necessary diagnostics now available on-site. This is also supporting ambulance capacity and patient flow across the system.

With the new MRI commissioned for up to 4,000 scans per year, we remain confident that Causeway Hospital has the potential to become an elective hub serving the entire North West region; and, as the hospital marks 25 years since first opening its doors in May 2001, we are making steady progress on delivering on our Vision for Causeway and realising our ambition for the hospital and local community.

Our outpatient modernisation programme continues to embed more efficient and flexible models of care, ensuring that patients are seen more quickly. The continued development of diagnostic services, including the Rapid Diagnostic Centre at Whiteabbey Hospital, demonstrates our commitment to early diagnosis and improved outcomes.

Service reform has been a major area of focus across Health and Social Care and for our own Trust, in particular. We are very proud of our Reform North programme and, over recent years, the Trust has led significant service reform, including changes to maternity services and proposals for the reconfiguration of general surgery within our Trust.

We are looking forward to the opening of our Alongside Midwifery-Led Unit at Antrim Area Hospital, on-track for completion by summer 2026.

Construction is also underway on another significant capital development project at Antrim. The new £3.5m Macmillan Information and Support Centre will provide enhanced support for people in our Trust area who are living with a cancer diagnosis, and their families.

While we are rightly proud of the significant progress we are making across a number of service areas, we cannot ignore the fact that some services remain under significant strain.

Severe workforce shortages in some specialty areas have resulted in very long waits for patients. Children's services face rising demand and increasing complexity, with pressures on short breaks provision, placements for Looked After Children, and support for children with special educational needs. Mental Health services continue to experience high levels of demand, workforce challenges and infrastructure constraints, particularly within inpatient settings.

The condition of our inpatient mental health estate, and the delay in progressing the Birch Hill development, remains a significant concern. While we recognise the wider pressures on capital funding, the continued use of facilities that are no longer fit for purpose presents both clinical and operational risk. Addressing this remains an urgent priority, and we will continue to engage with partners to secure a long-term solution that supports modern, therapeutic models of care.

Financially, 2025/26 has been extremely challenging. Rising pay costs, demand-driven pressures and workforce-related expenditure continue to place significant strain on the Trust's finances.

In the last year, we have been able to deliver savings of more than £33m thanks to the incredible efforts of colleagues and teams across our organisation. While this is a considerable achievement, we cannot stand still. As we enter a new financial year, it will be necessary to make further savings and initiatives are underway to reduce reliance on agency staffing, improve procurement and stabilise our workforce.

However, efficiencies alone will not address the scale of the challenge. Sustained investment and continued transformation will be essential to achieving long-term financial sustainability for Health and Social Care across the region.

Throughout all of this, one constant has been the extraordinary commitment of our staff. Our workforce is our greatest asset, and I remain immensely proud of what it means to be part of Team North. Whether delivering care on our wards, supporting people in their own homes, working in our community teams or providing essential support services, our staff continue to go above and beyond for the people we serve.

We know that the pressures facing health and social care take a toll on our workforce. Incidents of violence and aggression towards staff are wholly unacceptable, and we remain committed to doing everything possible to protect our people and ensure they feel safe and supported at work.

In September 2025, we became the first Trust in the region to trial the use of body-worn cameras by staff working in our Emergency Department and following the trial's success, the Board of our Trust agreed the permanent use of body-worn cameras in our Emergency Departments in Antrim Area Hospital and Causeway Hospital.

Initiatives such as this, alongside enhanced staff support and leadership development, demonstrate our determination to create a positive working environment where staff feel valued and respected.

As we look ahead, I am confident that the Northern Trust can and will remain agile to the changing needs of our community, as we strive to continue improving outcomes and experiences for our patients and service users.

We have a clear strategic direction, strong clinical and professional leadership, and a workforce that is deeply committed to delivering for our community. The challenges we face are real and significant, but so too is our capacity to respond through innovation, partnership and resilience.

I would like to thank our staff, our partners, and the communities we serve for their continued support. Together, we will continue to build a Trust that delivers high-quality, compassionate and sustainable care, now and for the future.

Suzanne Pullins,
Interim Chief Executive
25 June 2026








A year in highlights

April 2025 – March 2026



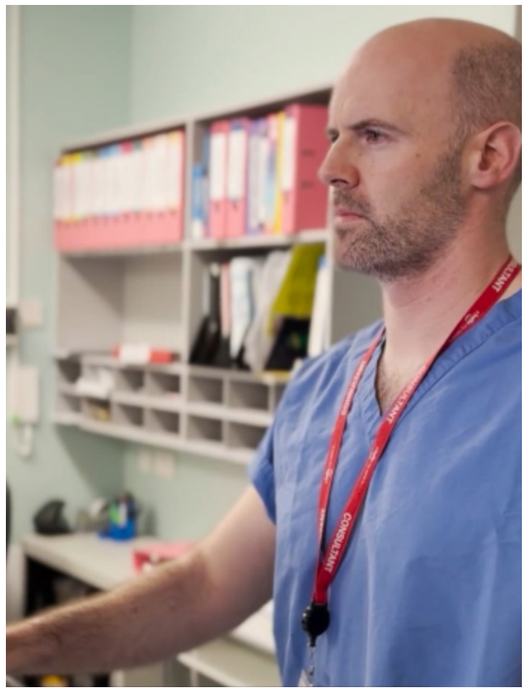
April 2025

Our campaign to raise awareness around domestic and sexual abuse among staff was highly commended in the Northern Ireland Hummingbird Awards. The 16-day campaign sought to highlight not just the scale of abuse, but also the stigma that can surround the issue.

We became the first HSC Trust in the region to be accredited by Autism NI and receive an Impact Award in recognition of our work to ensure a number of services across our Trust are autism-friendly.

Staff at The Rowan Sexual Assault Referral Centre (SARC) in Antrim welcomed the Justice Minister and Health Minister to highlight the strong partnership working involved in supporting victims and survivors of sexual abuse. The centre is managed by the Trust and provides services 24/7, 365 days per year.

Our Connect North social prescribing service celebrated its 2,000th referral. The service helps to connect and signpost people to resources and services that can support their health and wellbeing, and help them stay better connected within their own communities.



May 2025

Northern Trust staff supported regional colleagues to complete the rollout of encompass across HSC. The digital patient record system is now in place across all five health trusts and represents a landmark transformation for health and social care in Northern Ireland.

Our Macmillan Unit at Antrim Area Hospital was reaccredited with the Macmillan Quality Environment Mark in recognition of staff's commitment to meeting the palliative care needs of patients. The unit opened in 2011 and provides 12 specialist inpatient beds for end-of-life care in a person-centred setting.

Residents and staff at Lisgarel residential home in Larne celebrated 50 years with a trip down memory lane, creating their own memory book to mark the special milestone.

The Trust's Board submitted its recommendation on the future of general surgery services within the Trust to the Department of Health. The Board approved a recommendation to centralise emergency general surgery at Antrim Area Hospital while the majority of elective general surgery (planned surgery and procedures) would be provided at Causeway Hospital.

June 2025

Nursing colleagues were recognised at the Royal College of Nursing's Northern Ireland Nurse of the Year awards with nine staff nominated in seven different categories. The Trust came away with three wins on the night, including the Rising Star award, Healthcare Support Worker award, and Public Health award, as well as five runner-up awards and one highly commended.

Our Corporate Communications team scooped a top industry award for its 'Well at Work' staff newsletter. The monthly e-zine, which was introduced in September 2024, won the PRCA DARE award for Best Employee Engagement. The newsletter provides staff with information and signposting to a wealth of health and wellbeing resources, and is closely aligned to the Trust's Staff Health, Wellbeing and Inclusion Strategy.

Construction on our Alongside Midwifery-Led Unit at Antrim Area Hospital got underway. The £5.7m building project will create three additional birthing suites, separate from the hospital's main maternity ward, giving women in the Northern Trust area parity with the rest of the region. The new unit is scheduled for completion in May 2026.

In a first for Northern Ireland, operating theatres in Antrim Area Hospital are using portable cylinders for anaesthesia in a move that is significantly reducing the theatres' carbon footprint. The pilot project means that clinicians can use the exact amount of gas required rather than relying on a central supply system that can result in significant wastage. The next phase of the project will see portable cylinders rolled out to operating theatres in Causeway, Whiteabbey and Mid Ulster hospitals, which will eventually allow the central manifold supply to be decommissioned.

July 2025

Our Trust was selected as one of only eight sites in the UK – and the only one in Northern Ireland – to receive funding to support the expansion of a pioneering project designed to support infant mental health and emotional wellbeing. The project will trial the Alarm Distress Baby Scale (referred to as ADBB), an innovative baby observation tool developed in Denmark thanks to funding from The Royal Foundation Centre for Early Childhood, established by the Prince and Princess of Wales, in partnership with the Institute of Health Visiting.

A population health initiative aimed at supporting people at risk of developing diabetes celebrated success with more than 1,500 people from the Northern Trust area completing the prevention programme. Delivered by specialist health coaches, the programme supports people to make lifestyle changes to help prevent or delay the onset of Type 2 diabetes.

Our Day Opportunities Service celebrated 20 years of enriching the lives of adults with a learning disability by ensuring they can live life to the fullest and achieve their true potential. Over the past two decades it has helped to transform the lives of people living in the Northern Trust area. Our #OpportunitiesForAll campaign shines a spotlight on the inspiring stories of service users and their families who have been supported by the service through the years.

August 2025

Our specialist dental team based at Antrim Area Hospital were recognised for their pioneering work during the Covid pandemic. They received the June Nunn Award from the Irish Society of Disability and Oral Health for the innovative work they did in response to the pandemic when patients couldn't have extractions carried out under general anaesthetic.

Causeway Hospital Radio entered the digital era with the launch of its new smartphone app. The move has made it even easier for patients and their loved ones to tune in, offering them a new way to connect with each other during hospital stays. The service relies on a team of volunteers who have embraced the new technology.

Inniscoole Day Centre in Newtownabbey celebrated its 50th anniversary in style with a garden party and special tree-planting event, attended by the Mayor of Antrim and Newtownabbey Borough Council.

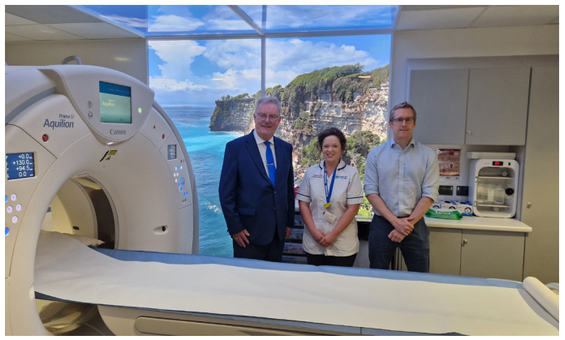
September 2025

We said goodbye to our outgoing Chief Executive Jennifer Welsh who held the top post in our Trust for five and a half years before moving on to become Chief Executive of the Belfast Health and Social Care Trust.

We became the first HSC Trust in the region to pilot the use of body-worn cameras in our Emergency Department. Senior staff in Antrim Area Hospital ED took part in the 12-week trial following a public consultation.

We were also the first Trust in Northern Ireland to use an AI-enhanced algorithm to support clinicians reading X-rays. The Boneview project helps to identify acute fractures, effusions and dislocations in patients from the age of two, providing more efficient and accurate diagnostics for our community, and significantly reducing the margin for error.

We celebrated success around our investment in same day emergency care at Causeway Hospital with the news that our acute ambulatory unit had exceeded its initial target by more than two-fold in its first year of operation. The unit opened in April 2024 to provide same day emergency care for suitable patients, helping them to avoid a long wait in the Emergency Department or a hospital stay. The initial target was to see 160 patients each month but the unit regularly sees more than 400 patients each month.



October 2025

Suzanne Pullins, formerly the Trust's Executive Director of Nursing, was appointed Interim Chief Executive of our Trust in October 2025. Suzanne has spent her entire career working in Health and Social Care, starting her nursing career with the Northern Trust more than 40 years ago.

Health Minister Mike Nesbitt visited Whiteabbey Hospital to mark the official opening of the Rapid Diagnosis Centre (RDC). The specialist clinic was established in 2022 to help reduce cancer diagnosis times and improve patient outcomes. Starting as a pilot accepting GP referrals, the service has expanded over time and now sees patients from right across Northern Ireland who benefit from co-ordinated examinations and investigations based on their needs, all within a one-stop setting.

We marked five years of Care Opinion in our Trust, reflecting on more than 3,000 stories of real-life experiences shared with us by patients, service users and their families. The online platform invites people to share their experiences of using health and social care services, with their feedback helping us to identify areas for learning and improvement, as well as celebrating the work of our staff.

Our laboratory team celebrated unprecedented success at the Institute of Biomedical Science (IBMS) Congress held in Birmingham. Recognised as the UK's leading forum for pathology innovation, the event is the biggest of its kind for biomedical scientists and laboratory staff. The Trust had five entries accepted in the highly competitive poster competition, and in the end came away with two overall awards.

November 2025

Staff in our renal unit at Antrim Area Hospital marked a special milestone as the service celebrated its 25-year anniversary. The service started as a single bay in the hospital in 1995 before moving to a purpose-built centre in 2000 where it currently supports more than 300 patients living in the Northern Trust area.

A new bereavement support room, in memory of Noah McAleese, was opened at Causeway Hospital by the McAleese family and the Health Minister Mike Nesbitt. Noah tragically died in a farming accident in 2022, when he was aged just two. The new space, known as the Infinity Room after Noah's love of Toy Story, provides a quiet space for families to spend time together with their loved ones in the final moments, or after they have passed.

We are proud to be leading the way in nuclear medicine thanks to a new multi-functional scanner – one of only two in Northern Ireland. The gamma camera which is in operation at Antrim Area Hospital combines multiple diagnostic capabilities in a single device, enabling healthcare professionals to assess patients' conditions with unprecedented precision.

Health Minister Mike Nesbitt officially opened our MRI unit at Causeway Hospital. The new scanner, which is commissioned to deliver 4,000 scans each year, means patients no longer have to travel to Antrim as their diagnostics and assessment can now be done on the Causeway site.

December 2025

A 93-year-old service user from Cookstown and former nurse, Ethel Glasgow was the winner of our corporate Christmas card competition. Her hand drawn winter scene with a robin red breast was a firm favourite with the judges.

Our neonatal unit at Antrim Area Hospital became the first in Northern Ireland to receive gold accreditation from the Bliss Baby Charter. The Bliss Baby Charter is a detailed framework which helps neonatal units assess and audit the service they provide to babies and families, and is a key tool in delivering excellent family centred care and evidencing the positive difference it makes.

We partnered with the Pets As Therapy charity to introduce a new initiative for our patients. Volunteer dogs Pickle, Charlie and Bailey visited patients in the Macmillan Unit at Antrim Area Hospital and those who were being cared for within the stroke service. The research-backed therapeutic initiative brings comfort to patients during their hospital stay, particularly those who may be missing their own four-legged companions.

Our maternity service became the first in the region to achieve autism-friendly accreditation thanks to the work of staff to support autistic women throughout their pregnancy journey. The team was also shortlisted for a UK-wide Royal College of Midwives award for their work in this area.

January 2026

Working with Northern Ireland Chest, Heart and Stroke, we successfully launched Prescribe A Mile, a series of walking trails in the Causeway Coast and Glens. The population health initiative is aimed at encouraging people to stay active to boost their health and wellbeing, and stay well for longer.

We received the good news that our Trust had maintained its Silver Investors in People (IIP) status following a successful reaccreditation process that saw more than 4,000 members of staff share their views – the biggest response to a staff survey we've ever had.

The Trust's Recovery College marked a decade of success of supporting wellbeing in the community. The college delivers a range of free mental health and wellbeing courses that have been coproduced and delivered by people with both lived and learned experiences. Since it was established in 2015, more than 5,000 students have attended the college.

Staff came together to help shape the development of our new Carers' Strategy. The strategy, which went out to public consultation in March 2026, has been shaped by the feedback of local carers who have shared their lived experiences to help prioritise areas of focus for the Trust in supporting family carers.

February 2026

Staff at Causeway Hospital celebrated the opening of a new sensory space in the hospital's Emergency Department. The idea for the project came from ED Consultant Fiona O'Neill after the birth of her daughter Gracie, who has Down's syndrome and required open-heart surgery at just three-months-old. Featuring soothing lighting, calming projections and a range of visual and tactile elements, the bespoke space offers a welcome alternative away from the noise and activity of the main area.

Staff working in the community mental health team moved into new bespoke premises at Carrickfergus Health Centre. Archway Community Mental Health Service has brought teams together under the one roof and provides assessment, diagnosis and treatment to people in the local community. The building was officially opened by the Health Minister Mike Nesbitt.

We became the first Trust to offer a specialist service for children diagnosed with the genetic condition Familial Hypercholesterolaemia (FH). It's one of the most commonly inherited conditions where an altered gene causes high blood cholesterol.

During a visit to Causeway Hospital, Health Minister Mike Nesbitt praised staff for the progress made on transforming and modernising services for the local population. Ahead of the hospital's 25th anniversary, the Minister hailed the Trust's progress on delivering its Vision for Causeway Hospital, recognising the significant investment in the site over recent years

We reached a major milestone in our Trust, with the number of people downloading the My Care app topping the 70,000 mark. My Care allows people to take greater control of their healthcare, giving them access to their individual patient record including appointments and medication information, as well as some test results. We are also the first Trust to offer new mums proxy access to their baby's digital care record, meaning they have access to their little one's health information from birth.

March 2026

Construction got underway on the new Macmillan Information and Support Centre on the Antrim Area Hospital site. The £3.5m centre will provide support services to people living with a cancer diagnosis and their families and will also offer specific services for young cancer patients.

Trust staff rolled up their sleeves to plant 1,000 trees on unused land at Holywell Hospital in Antrim. The new tree-planting scheme is a joint initiative with a number of sponsors and charities, including Trees On The Land, and will see 7,000 native trees planted on Trust land over the next seven years. It's part of the Trust's sustainability strategy and its commitment to supporting a net zero health estate.

Larne man Alan Morton was 15 years old when he received a kidney transplant and 50 years after the pioneering surgery, staff in Antrim Area Hospital's renal unit had a special celebration to mark Alan's successful transplant milestone and recognise the life-changing impact of organ donation.

We celebrated two decades of our rural healthcare team who have been delivering specialist support and services to farmers and rural residents over the last 20 years. Many of our Trust's rural pilot projects have since been adopted as regional initiatives including the Farm Families Health Check Programme, a rural men's group, and Farmers' Choir NI.

The Board of the Northern Trust approved the permanent use of body-worn camera in Antrim Area Hospital's Emergency Department, following a successful 12–week trial between September and December 2025. The Board also agreed to introduce the body-worn cameras for staff working in Causeway Hospital's Emergency Department. The initiative is aimed at helping to address violence and aggression towards staff. We marked World Social Work Day by celebrating and recognising the enormous contribution of social workers in our Trust. Throughout the year, our teams have been involved in outreach work with local schools, where pupils attended a social work taster event. Pupils had the opportunity to meet with social workers and gain valuable insights into this rewarding career path.

Our Chair's Awards saw staff come together for an evening of recognition and celebration. The awards event showcased the very best of Team North, recognising the difference staff make to the lives of so many in our local community.

Performance Report

Performance Overview

The purpose of the performance overview is to provide a brief summary of the Northern Health and Social Care Trust, its main objectives, strategies and the principle risks it faces to achieving its objectives. It also provides an overview of the Trust's performance over the past year, 2025–2026.

Trust Purpose and Activities

The Trust delivers a broad range of health and social care services to a population of around 479,000 people across 1,733 square miles, making it the largest geographical Trust in Northern Ireland.

With an annual budget of approximately £1 billion, the Trust employs around 15,000 staff spanning medical, health, and social care professions. Services are provided across more than 150 sites, including two acute hospitals, a mental health hospital, community hospitals, health centres, social care facilities, and an extensive network of community-based services, as well as care delivered directly in people's homes.

The Trust covers four local council areas: Antrim and Newtownabbey, Causeway Coast and Glens, Mid and East Antrim, and Mid Ulster. Our population profile shows that we have both the largest older population and the largest child population of all Health and Social Care Trusts in Northern Ireland.

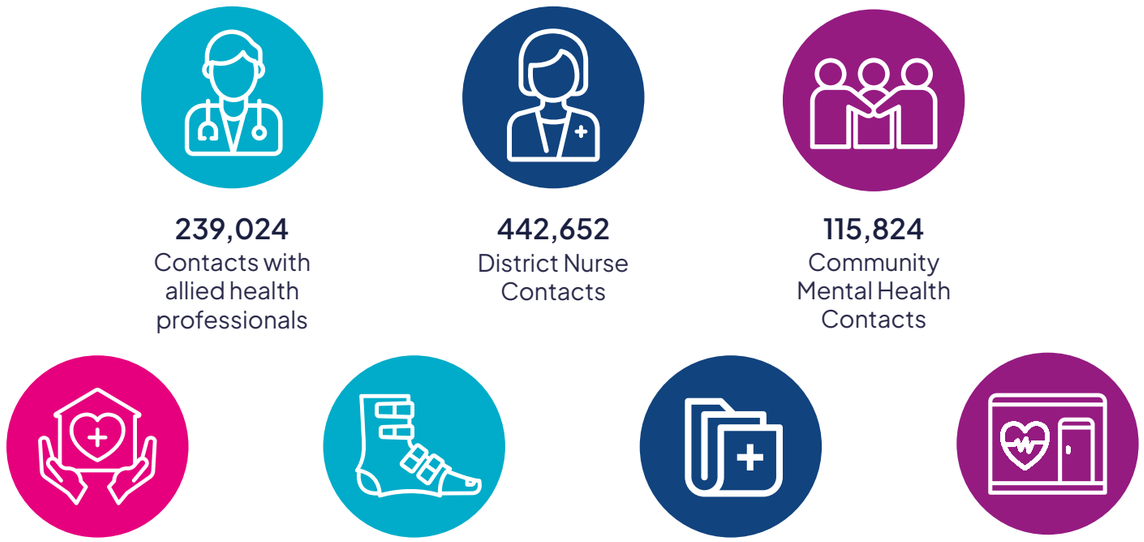
Understanding our environment, our population, and the challenges we face is essential to how we design and safely deliver our services. The Trust remains committed to achieving the objectives set out in our Corporate Plan 2024/25–2027/28.

1. Build **N**orthern partnerships and integrate care
2. Improve **o**utcomes and experience
3. Deliver value by optimising **r**esources
4. Nurture people, enable **t**alent and build teams
5. Improve population **h**ealth and reduce health and social care inequalities

Our Annual Activity

Figure 1 provides a snapshot of the services we have delivered for our community over the past year across all of our sites.

Figure 1: Snapshot of treatments and services 2025/26



Our Vision

We provide compassionate care with our community, in our community underpinned by our values that shape how we work and reflect our commitment to providing safe, effective, compassionate and person centred care.

Working Together

We work together for the best outcome for people we care for and support. We work across Health and Social Care and with other external organisations and agencies, recognising that leadership is the responsibility of all.

Excellence

We commit to being the best we can be in our work, aiming to improve and develop services to achieve positive changes. We deliver safe, high quality, compassionate care and support.

Openness and Honesty

We are open and honest with each other and act with integrity and candour.

Compassion

We are sensitive, caring, respectful and understanding towards those we care for and support our colleagues. We listen carefully to others to better understand and take action to help them and ourselves.

Corporate Objectives

The Trust remains committed to delivering on its five corporate objectives. The Trust's aim is to provide the highest standards of health and social care for its community, aligned to regional priorities and plans. These five principal corporate objectives give a structured, consistent and concentrated focus to the Trust's efforts.

Operating Environment

The Trust covers four local council areas; Antrim and Newtownabbey, Causeway Coast and Glens, Mid and East Antrim and Mid-Ulster. The population profile indicates that the Trust has the largest older population and the largest child population, when compared to other Health and Social Care Trusts in Northern Ireland.

Organisational Structure

The Trust has an Executive Team comprising the Chief Executive and six Executive Directors;

- Director of Operations;
- Director of Medicine;
- Director of Nursing, Midwifery and Allied Health Professions;
- Director of Social Work;
- Director of Finance/Deputy Chief Executive; and
- Director of Human Resources, Organisational Development and Corporate Communications.

Trust services are delivered through eight operational Divisions; each Division is managed by a Divisional Director. In two instances, a Divisional Director role is also held by a member of the Executive team. The Director of Children and Young People, is also the Director of Social Work; and the Director of Paediatrics, Women's Services and Corporate Support, is also the Director of Nursing, Midwifery and Allied Health Professions.

The eight operational Divisions are:

- Children and Young People;
- Community Care;
- Infrastructure;
- Medicine and Emergency Medicine;
- Mental Health, Learning Disability and Community Wellbeing;
- Paediatrics, Women's Services and Corporate Support;
- Strategic Planning, Performance and ICT; and
- Surgical and Clinical Services.

Performance Analysis

The purpose of the Performance Analysis is to provide a detailed assessment of the Trust's performance during the reporting year. It presents an analysis of progress against the Trust's strategic objectives, statutory responsibilities and key performance indicators, highlighting significant achievements, challenges and areas for improvement. The analysis provides clear understanding of how resources have been utilised to deliver services, and the actions being taken to support continuous improvement and improve outcomes for the population served by the Trust.

Measuring Performance

Our Trust continues to focus on prioritising strong performance management to create clear accountability and assurance, and to deliver better outcomes and experiences for our community. This is despite the ongoing and sustained day-to-day pressures created by high demand, a growing older population, and working in a constrained financial environment.

The Trust's performance is measured against key performance metrics set out by the Strategic Planning and Performance Group (SPPG) within the Department of Health, as well as monitoring our progress against our corporate plan objectives, trust strategies and financial saving and efficiency plans.

Key Challenges

Health and Social Care services are under more pressure than ever, and this has made it harder for the Trust to meet some of its usual performance standards. Demand for care is increasing, especially among our older and frail population. This reflects changes in our local population, with the number of people aged over 65 continuing to grow each year and expected to rise by around 49% by the mid 2040s.

At the same time, financial pressures mean there is limited funding to expand services to match this growing demand. As a result, the Trust is having to manage more people needing care with the same level of resources. This can affect how quickly some services are delivered and puts daily pressure on staff, who continue to work extremely hard to support patients and service users.

Despite these challenges, the Trust remains strongly committed to doing everything possible to manage demand, maintain performance, and provide the best person-centred, compassionate care it can within the resources available.

Principal Risks

During 2025/26, the Trust faced a number of strategic and day to day risks that were closely monitored by both Executive and Non Executive Directors. Throughout the year, we put in place detailed plans to help reduce these risks, and we continually reviewed and updated those plans to make sure the Trust was in the best possible position to respond if any of the risks became a reality.

- **High demand and limited capacity**, with more people needing care than services can currently provide
- **Workforce pressures**, including staff shortages in key roles, affecting resilience and waiting times

- **Financial constraints**, limiting flexibility to address waiting lists and unmet need
- **Pressures across hospital and community services**, impacting patient flow and access to care
- **Digital and cyber risks**, including the ongoing rollout of the encompass electronic health record system

The Trust closely monitors these risks and continues to focus on keeping patients safe, improving access to services, supporting staff, and protecting critical digital systems.

Unscheduled care

Our hospitals are seeing higher numbers of older patients, reflecting the ageing population we serve. In 2025/26, attendances from people aged over 75 increased at both acute sites, rising by almost 3% at Antrim Area Hospital and by more than 11% at Causeway Hospital.

Many of these older, frail patients are more likely to need admission, stay in hospital longer, and require support when they are ready to go home. This has created additional pressures on patient flow within our acute hospitals and on community services.

The Trust has renewed its focus on easing pressures on unscheduled care services by taking forward an ambitious programme of work as part of our Reform North programme. We have invested in and expanded Same Day Emergency Care (SDEC) services at both Antrim Area Hospital and Causeway Hospital. These services provide direct access to assessment and treatment for suitable patients, helping them to avoid long waits in our Emergency Departments, or a hospital admission.

At Antrim Area Hospital, the Direct Assessment Unit now sees and treats around 900 patients each month. New respiratory, cardiology and frailty ambulatory (same day care) pathways support a further 250 patients each month. At Causeway Hospital, the Acute Ambulatory Unit, frailty Direct Assessment Unit and the Causeway Surgical Ambulatory Unit treat more than 700 patients in total, each month.

Supporting patients to go home as soon as it is safe to do so is vital for keeping our hospitals moving. We continue to face challenges, particularly with more complex discharges, where patients are medically fit to leave hospital but need extra support at home, or need a care placement in place, before they can be discharged.

The Trust has taken positive steps by restructuring the Integrated Discharge Team across hospital social work and community discharge services. This is helping to improve and streamline discharge arrangements for patients and their families.

In November 2025, the Trust introduced a new Hospital at Home service, initially operating across the BT36, BT37 and BT39 areas. The service currently supports 15 care homes, covering 539 beds. Early signs show this approach is helping to prevent avoidable hospital admissions and supports better care closer to home, with the potential to expand further across the Trust.

The service has continued to develop within its initial footprint and is already delivering positive results. Stronger referral pathways with GPs and the Northern Ireland Ambulance Service (NIAS) are ensuring more residents receive timely treatment in their care home rather than being admitted to hospital.

Elective Services

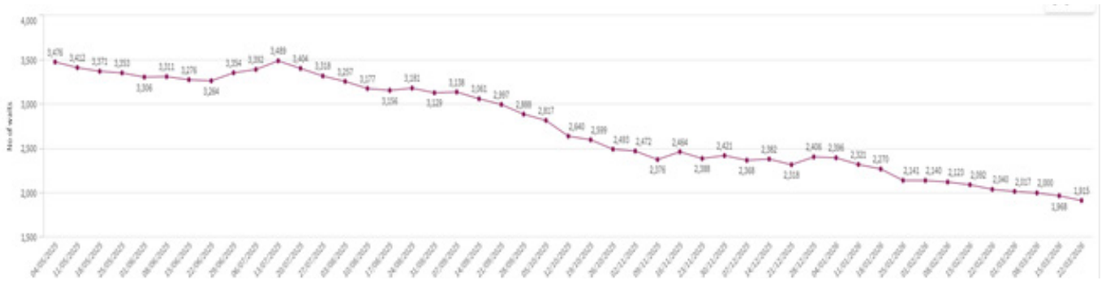
The Trust has continued to move forward with elective reform as part of its Reform North programme. We are working hard to reduce waiting lists and meet performance targets for outpatient appointments and inpatient treatment. We know that waiting times are too long across many services, which is why elective reform remains a priority.

We have taken a proactive approach to reducing waiting lists through administrative and clinical validation, along with a range of targeted waiting list initiatives delivered in house and with support from independent sector partners. By using ongoing funding to tackle the longest and most urgent waits, alongside one off investment to reduce backlogs, we are seeing clear reductions in long waits and steady improvements in elective performance.

Waiting List Initiative

During 25/26, the Waiting List Initiative delivered significant and measurable improvements across diagnostics, outpatients, endoscopy and elective care. A total of 52,807 patients received an assessment, diagnostic test or treatment who otherwise would not have, supported through a combination of independent sector activity, insourcing and extensive in house additional capacity.

This enabled substantial reductions in long waits, including removal of over-52–week waits for CT, marked reductions in MRI and ultrasound backlogs, a reduction in the endoscopy waiting list from over 3,500 to approximately 1,800 patients, and achievement of the four-year maximum wait standard across named procedures.



In parallel, administrative and clinical validation was carried out on 35,000 patient records improving the accuracy, safety and prioritisation of waiting lists. These outcomes were achieved through close collaboration between clinical, operational, contracts and finance teams, strengthening the organisation's ability to manage rising demand while delivering tangible benefits for patients.

Outpatient Services

Our outpatient modernisation programme has streamlined pathways and revised operating models to enhance the efficiency and effectiveness of how we manage our waiting lists. Strengthened referral triage processes and the expansion of direct to test pathways have ensured that many patients attend their first outpatient appointment with key diagnostics already completed, while some no longer require an outpatient appointment at all. The rollout of Patient Initiated Follow Up (PIFU) has provided patients with a structured mechanism to request review appointments based on clinical need, reducing routine follow up activity. Collectively, these reforms have helped reduce new and review outpatient backlogs whilst supporting more timely, patient centred access to care.

Rapid Diagnostic Centre

Whiteabbey Hospital is home to one of Northern Ireland's two regional Rapid Diagnostic Centres (RDC), delivering coordinated, one stop assessment and diagnostic services to accelerate cancer diagnosis and improve patient outcomes across the region.

The Vague Symptom Pathway enables GPs to refer patients with concerning but non specific symptoms for rapid, coordinated assessment, providing a faster diagnostic route for those who do not meet urgent cancer criteria. This approach supports earlier detection and reduces the risk of late diagnosis. To date, the RDC has assessed over 1,000 patients and identified 36 cancers.

General Surgery

We are the only Trust in Northern Ireland providing both emergency inpatient and elective general surgery across two acute hospitals – Antrim Area Hospital and Causeway Hospital. Running services in this way creates ongoing challenges, particularly around managing demand, maintaining safe staffing levels, and meeting the standards set out in the Department of Health's Review of General Surgery. This approach is no longer sustainable.

In May 2025, the Board of the Northern Trust approved a recommendation for a preferred operating model to move emergency general surgery and major colorectal surgery to Antrim Area Hospital, while focusing high volume elective surgery at Causeway Hospital. The Trust continues to work closely with key stakeholders, including the Department of Health, SPPG, NIAS, service user representatives, and other Trusts, ahead of a final decision by the Health Minister.

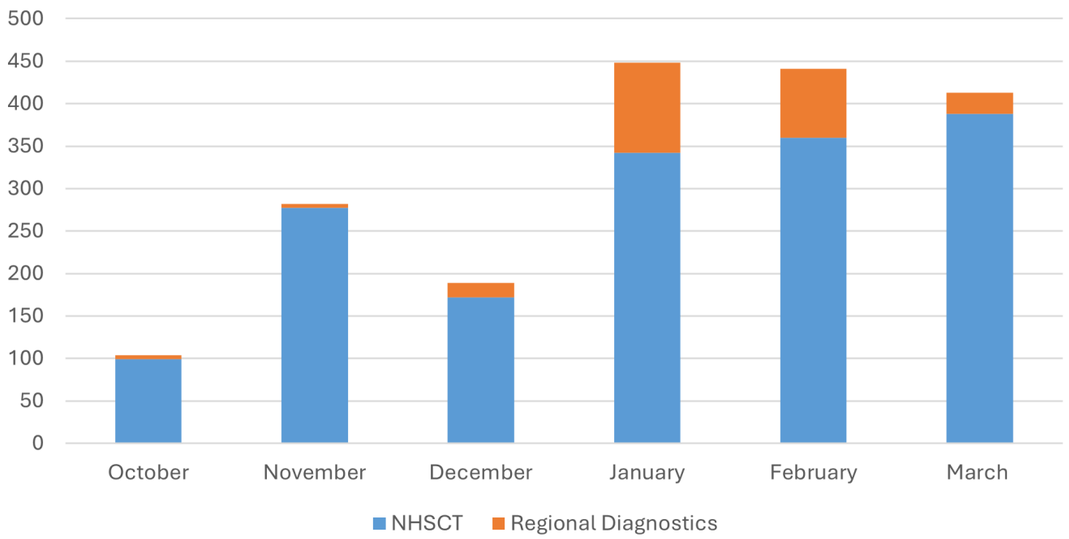
Causeway Hospital

We have continued to make good progress against our action plan to deliver our Strategic Vision for Causeway Hospital. Our commitment to a 24/7 Emergency Department is clear, demonstrated by the increase in ED consultant numbers and a major milestone reached in October 2025 with the appointment of our first Advanced Nurse Practitioner in the ED.

We've also expanded Same Day Emergency Care (SDEC). The surgical ambulatory unit, alongside the frailty and acute medical ambulatory units, now sees around 700 patients each month. This helps people avoid long waits in ED and ensures they get the right care, at the right time.

The MRI scanner at Causeway Hospital has been operational since October 2025. This has increased local scanning capacity to support the Rapid Diagnostic Centre and our inpatients, who no longer need to travel to Antrim for scans. As a result, ambulance capacity has been freed up and patients are having a much better overall experience.

Graph 2: MRI monthly scan activity at Causeway 25/26



Home Care

In 2025 /26, the Trust has experienced a steady growth in the number of service users receiving homecare. Within a three year period, we have seen demand grow by 15%, reflective of the population demographic and the continued shift to care at home. Home care provision has expanded over the same period rising from 3.07 million to c. 3.57 million hours delivered annually.

In response to this sustained growth in demand for home care the Trust established a two year Home Care Reform Programme in July 2025 aimed at stabilising provision and improving equality of access within our Trust.

The programme is already demonstrating positive results with a revised delivery and contracting model to minimise travel and optimise capacity in our rural communities. We have also started to implement a digital solution CareLine Live to reduce administrative burden and improve operational processes and communications with our staff. We have employed other measures such as early review and regular focus on unmet need.

Figure 2: Summary of Home Care Key Performance July 2025 – March 2026

The Trust has made steady improvements in access to home care services during this period. The number of people waiting for a home care package has reduced from 835 in July 2025 to 593 in March 2026, including a 28% reduction in those waiting in a hospital or other bed based setting.

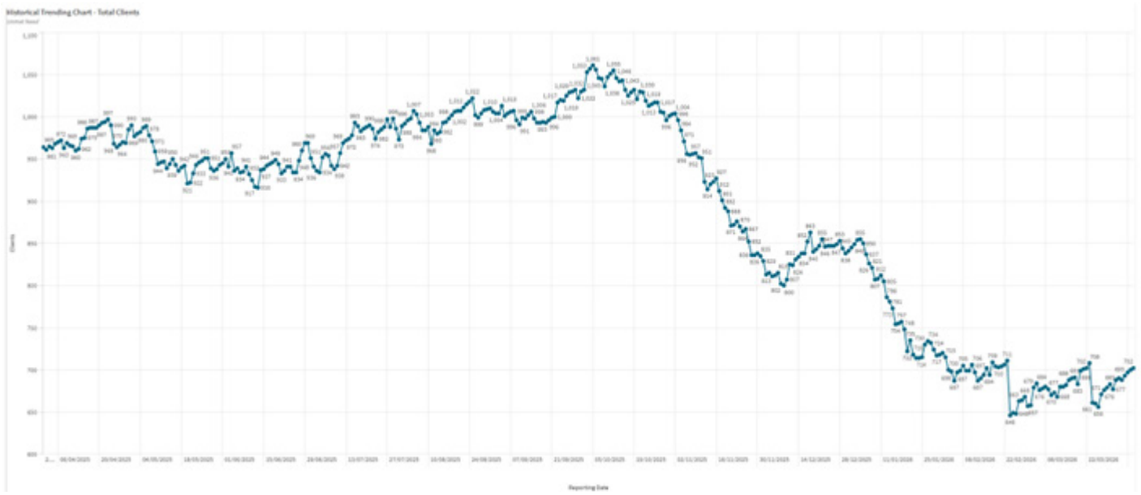
Over the same timeframe, unmet care hours have fallen by 38%. Of those still waiting for a package, 43% now need just one care visit per day.

Figure 3: Map of Unmet need across Northern Trust August 2025 and March 2026 showing reduction

August 2025

March 2026

Graph 3: Trajectory showing reduction in number of people waiting for a POC April 25 – March 26

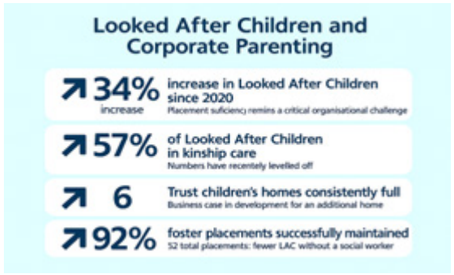


The Early Review Team helped boost system capacity by freeing up 293 hours of care each week — the same as 28 full care packages — by reviewing and streamlining existing arrangements. Together, these improvements led to an 18% reduction in how long people wait for their care package, providing them with the support they need more quickly and improving their overall experience.

Children's services

The Trust continues to manage a significant and ongoing rise in the number of Looked After Children, with numbers having increased by 34% since 2020. Most children are cared for through kinship placements (placement with a family member), which make up 57% of all Looked After Children, highlighting the vital role extended families play in providing stable care. However, finding enough placements remains a key challenge, with all six of the Trust's children's homes consistently operating at full capacity.

Figure 4: Looked After Children



The growing complexity of children's needs can also make it more challenging to find an appropriate placement. This has led to some reliance on the use of unregistered emergency accommodation and resulted in an RQIA improvement notice.

In response, we have put in place a wide range of strategic and practical actions to strengthen early intervention, increase placement options, and improve stability for children in care. The new Families First Framework is now in place, and early signs suggest it is having an impact, with the number of Looked After Children beginning to stabilise.

Work is underway to increase capacity in our children's homes, and we continue to prioritise the recruitment of emergency foster carers, despite ongoing challenges in this area.

Targeted support for foster carers is already making a difference. Between June 2025 and January 2026, 92% of 52 supported placements were successfully maintained. Improvements in social work recruitment and retention within Corporate Parenting have also reduced the number of children without an allocated social worker, helping to ensure safer and more consistent care planning.

Mental Health and Learning Disability Services

Our acute mental health services continue to face significant pressure, with demand remaining high and patients presenting with more complex needs, often in crisis. Our acute inpatient units are consistently operating at or above full capacity, which leads to longer waits for admission and places strain on patient flow across the system. Challenges linked to our ageing buildings, alongside workforce pressures, have also limited how quickly we can fully introduce more modern models of care. Despite these difficulties, the service has put a number of improvement initiatives in place, including new therapeutic interventions and safe ward initiatives.

The Community Mental Health Service for Older People has also seen a sustained increase in demand. Since 2021, referrals have risen by 57%, reaching an average of 149 referrals per month in 2025. At times, demand has outpaced capacity, creating workforce challenges that have had to be managed through temporary staffing arrangements. Nevertheless, the service has improved overall throughout, particularly within dementia pathways. The redesigned Memory Assessment Pathway has delivered clear reductions in both waiting times and waiting list size, while also improving efficiency by reducing "did not attend" rates from 16% to 6%, thereby enhancing access for patients and carers.

Demand and case complexity within Psychological Services and Adult Autism Spectrum Disorder (ASD) Services has increased, driving significant waiting list pressures, particularly in Clinical Health Psychology and Learning Disability Psychology. A targeted programme of waiting list initiatives has been introduced to address extended waiting times for initial psychology and diagnostic assessments in the Adult ASD service. Although the longest waiting time is presently 4.2 years, the programme has delivered a modest 2.5% reduction in those awaiting assessment and has played a critical role in preventing waiting times from rising to an estimated six years.

Working with our partners in health and community

We have established the Northern Partnership and Population Health Committee, a sub committee of the Trust Board, unique in its constitution with member representation from service users, carers, and community and voluntary partners. The Committee promotes collaborative working to improve population health and wellbeing, reduce social care and health inequalities, support carers, and strengthen prevention and early intervention across Trust services.

The Committee's work is rooted in partnership, aligning efforts across statutory services, and community and voluntary organisations to support place based delivery within local communities to deliver a more integrated approach to delivery of our services.

Our Workforce

Our people are our greatest asset. Earlier this year, our Trust completed its reaccreditation process with Investors in People, maintaining our Silver status and placing us in the top 20% of employers in the UK.

The results reflected a strong, values-led organisation known for its exceptional teamwork, genuine compassion, and deep sense of purpose. Workplace culture is an ongoing area of focus within our Trust and a significant amount of work has been ongoing to nurture an open, just and learning culture. We remain committed to prioritising our people, our values and our culture, which is the foundation on which we build.

System Oversight Measures (SOMS)

Ministerial and Department of Health priorities were set out within a Strategic Outcomes Framework (SOF) reflecting a vision of health and wellbeing for our population.

A series of System Oversight Measures (SOMS) aligned to strategic priorities was established for Health and Social Care Trusts for 2025–26, emphasising increased activity and improved productivity. Progress against these measures was monitored throughout the year through a structured reporting framework, incorporating monthly, quarterly, and annual reporting cycles.

A summary of performance against SOMs for 2025 -26 is provided below:

System Oversight Measures Targets	Current Performance	RAG
ACUTE Unscheduled		
Reduce number of patients who do not wait in Emergency Department (ED)	Average performance throughout 25/26 for Antrim resulted in a 1.9% reduction and 2.2% reduction for Causeway	
Reduce the number of patients who wait >12 hours in ED by 10%	The 10% reduction was not achieved, but a reduction of 0.65% was achieved against baseline.	
Weekend discharges - Reduce patients waiting >4 hours for discharge	Data quality is low and this metric cannot be reported on.	
Weekend discharges - Reduce patients waiting >48 hours for discharge	Data quality is low and this metric cannot be reported on.	
Scheduled Outpatients		
New OP appointment: 5% (max.) Do Not Attend (DNA) rates	Across 25/26 the average DNA rate for new appointments was 6.81%	
Review OP appointment: 8% (max.) DNA Rates	Across 25/26 the average DNA rate for review appointments was 7.09%	
Scheduled Inpatients /Theatres/Day Case		
Theatres - Main, Day Procedure Unit (DPU), Endoscopy: 5% (max.) DNA / Could Not attend (CAN)	DNA rates or same day cancellations on average were 11% in main theatres, 9.14%, and 8.85% for Endoscopy	
Run times - main / DPU / Endoscopy theatres: 90%	99.98% for main theatres, 80.19% for DPU 111.87% for Endoscopy	
Op time main theatres: 85% DPU 80%	90.28% for main theatres, 60.68% for DPU theatres	
Decrease across those specialties currently above CHKS peer group levels (reduce average Length of Stay (LOS) for elective inpatients)	General Surgery: Peer 4.30, Actual 3.27, Gynaecology Peer 1.91, Actual 2.32, Haematology Peer 10.2, Actual 10.05	
Community Care: Maximise Home Care Capacity		
10% reduction in unmet need hours by each HSC Trust by 31 March 2026	Achieved a 34% reduction on full package numbers waiting in comparison to March 2025 (from 4098 to 2703). And 33% reduction in partial packages.	
5% increase in Direct Payments in effect for service users by 31 March 2026	4.94% increase achieved in March *(how does this percentage work?)*	
Children's Social Care Reform		
To reduce unallocated cases by 10% by March 2026 (compared to position at end March 2025) for those cases > 20 days and family support cases only	Target of 43, achievement of 17 which is a 65% reduction.	
Safety and Quality		
95% compliance with Falls prevention audits	Revised report build for these metrics is in final stages of completion with strong partnership work between Trust and encompass team. Validation has begun across Trust clinical teams.	
95% compliance with skin bundle audits for pressure ulcers		
95% compliance with Malnutrition Universal Screening Tool (MUST)		
95% compliance with all elements if Palliative Care Quality indicators		
Clostridioides Difficile Infection (CDI) - Trust-specific targets to deliver a reduction in the rate of inpatient episodes of CDI, measured per 100,000 occupied beds, in patients aged two years and over by the end of the 2025/26 financial year.	For March the target number of cases was 14.9, the Trust delivered 14.1	
Methicillin-resistant Staphylococcus aureus (MRSA) - Trust-specific targets to deliver a reduction in the rate of MRSA episodes, measured per 100,000 occupied beds by the end of the 2025/26 financial year have been agreed.	The target was 4, the Trust achieved 2.	
Ministerial Access (Waiting Time) Targets at end of March 2026		
Elective: 50% Patients waiting <9weeks No patients >52weeks for a 1st New Cons-Led Outpatient Appt	In March 2026, 14.2% of patients were waiting less than 9 weeks and 52.7% (45,481 were waiting greater than 52 weeks)	
75% of patients waiting <9 weeks. No patients >26 weeks for a diagnostic test	48% of patients are waiting less than 9 weeks for a diagnostic test and 28.9% are waiting greater than 26 weeks For physiological diagnostic tests 36.6% were waiting less than 9 weeks, 39.3% were waiting greater than 26 weeks	
75% of patients waiting <9 weeks. No patients >26 weeks for an Endoscopy procedure	65% waiting less than 9 weeks; 20% waiting greater than 26 weeks	
55% of patients waiting <13 weeks. No patients >52 weeks for inpatient /day case treatment	47.4% waiting less than 13 weeks; 25% patients waiting greater than 52 weeks (1,874)	

No patients waiting >13 weeks from referral to treatment by an Allied Health Professional	57% of patients were waiting greater than 13 weeks (16,734)	
Cancer Services: 100% of Suspect Breast Cancer Referrals to be seen <14 Days	This is now a regional target and was achieved on average 10% across the year.	
98% of Patients to receive their first definitive treatment <31 days of a DTT	An average of 93% was achieved from April 2025 to February 2026	
95% of Patients red flag referred to begin definitive treatment <62 days	An average of 31% was achieved from April 2025 to February 2026.	
Unscheduled Care ED Attendances 95% patients waiting<4hrs for treatment, discharge, admission	Across the year an average of 37% of patients waited less than 4 hours for treatment, discharge and admission.	
Mental Health: No patients waiting >9 weeks for CAMHS appointment	9.5% of patients waiting > 9 weeks	
No patients waiting >9 weeks for adult MH appointment	4.9% of patients waiting > 9 weeks	
No patients waiting >9 weeks Dementia Service Appointment	45.2% of patients waiting > 9 weeks	
No patients waiting >13weeks for psychological therapies appointment	60.9% of patients waiting > 9 weeks	

Serious Adverse Incidents		
Number of Terms of Reference overdue (4 weeks from date of notification of SAI)	Position at end of March 2026 = 0	
Number of SAI Review Reports overdue (Level 1 - 8 weeks)	Position at end of March = 11	
Number of SAI Review Reports overdue (Level 2 - 12 weeks)	Position at end of March = 6	
Number of SAI Review Reports overdue (Level 3 - date as agreed by SPPG/PHA and HSC Trust)	Position at end of March 2026 = 0	
Number of action plans overdue for Combined Level 2 and Level 3 SAIs (12 weeks)	Position at end of March 2026 = 0	

In summary, overall performance in 2025/26 demonstrated strong (Green) delivery in community care, children's services, infection prevention and selected areas of elective productivity. This included a reduction of over 30% in unmet home care need, a 65% reduction in unallocated children's cases, MRSA performance significantly below target, and main theatres consistently exceeding productivity benchmarks.

Moderate (Amber) performance was evident where progress was achieved but targets were not fully met, including modest improvements in Emergency Department breaches, review outpatient "did not attend" DNA rates maintained within threshold, further reductions in endoscopy waits, and strengthened quality audit assurance through enhanced reporting and validation processes.

Significant (Red) challenges remained across key access standards, with continued under performance against the Emergency Department four hour target, elective, diagnostic, inpatient/day case, allied health professional and mental health waiting time standards, alongside mixed performance in cancer pathways.

Taken together, the position reflects meaningful progress across priority areas, while highlighting ongoing system wide pressures that will require sustained reform and transformation in 2026/27.

Staff Absence

For 2025/26, the Trust had a sickness absence compliance target of 7.25%. The top five reasons for absences are stress, work related stress, grief/bereavement, post-surgical debility and anxiety. As is the normal pattern for the winter months, absence rose to 9.00% in December 2025 with a final 2025/26 outcome of 8.20%.

The Trust Supporting Attendance Management Group (with representation from all Divisions) continues to meet regularly covering matters such as health and wellbeing initiatives e.g. Public Health Agency (PHA) funded horticulture programme; Occupational Health (OH) programmes e.g. Fatigue Management; working groups e.g. Management of Stress and; audits being undertaken by HR e.g. management of short-term absence and return to work meetings.

HR also continues to review and amend the Supporting Attendance Toolkit (launched in 2023 and held on Trust Staffnet) supporting managers to adhere to the Managing Attendance Policy. The Trust Staffnet also has a dedicated section titled 'Your Health' and this includes information and links to a wide variety of resources for staff on financial, emotional, physical, lifestyle and team wellbeing.

HR continues to support Divisional absence case discussions (ACD's) providing robust advice and guidance to managers to facilitate a timely and supportive return to work. HR also provides comprehensive bi-monthly employee relations reports which include key absence metrics and the identification of hot spot concerns.

Staff Appraisal

Staff appraisals are a crucial way in which the Trust can nurture its people, enable its talent and build our teams. They are platforms for reflection, planning, recognising high performance, and thinking about what support we might need to achieve personal, team and organisational goals, for the benefit of staff and the wider provision of services for patients and service users.

For 2025/26, the Trust was set an annual Agenda for Change (AfC) staff appraisal compliance target of 70%. At 2025/26 year-end, 66% of staff have undertaken an annual appraisal conversation.

Anti-Fraud and Bribery

The Trust operates a zero tolerance approach to Fraud and Bribery and has policies and procedures in place to combat and investigate instances. Action is led by the Trust's Head of Financial Governance in their role as Trust Fraud Liaison Officer and supported by the Counter Fraud and Probity Service in BSO. All actions which are believed to result in financial loss to the Trust are automatically reported to the Police Service of NI.

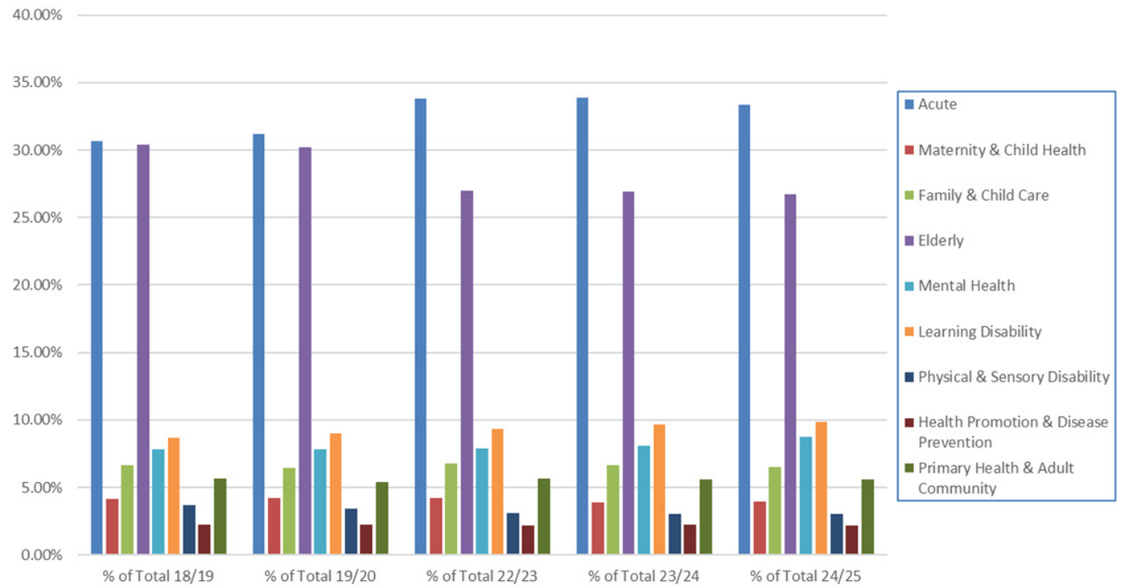
Long Term Expenditure Plans

Within the HSC sector, plans are formed in partnership with many stakeholders and are impacted by the availability of resources such as staff and revenue and capital funds. Over five years the Programme of Care (POC) profile below, shown as a percentage of total expenditure, has remained relatively static. Expenditure plans by POC are not expected to vary materially in the future but will continue to be monitored closely given the financial context and the need to deliver savings. While the Trust has returned to 'business as usual' from a service perspective there continues to be COVID-19 expenditure, particularly with regards to Personal Protective Equipment (PPE), albeit this has reduced significantly.

Whilst 2026/27 will continue to be financially challenging for the Trust, it is expected that the Trust will continue to operate on a going concern basis.

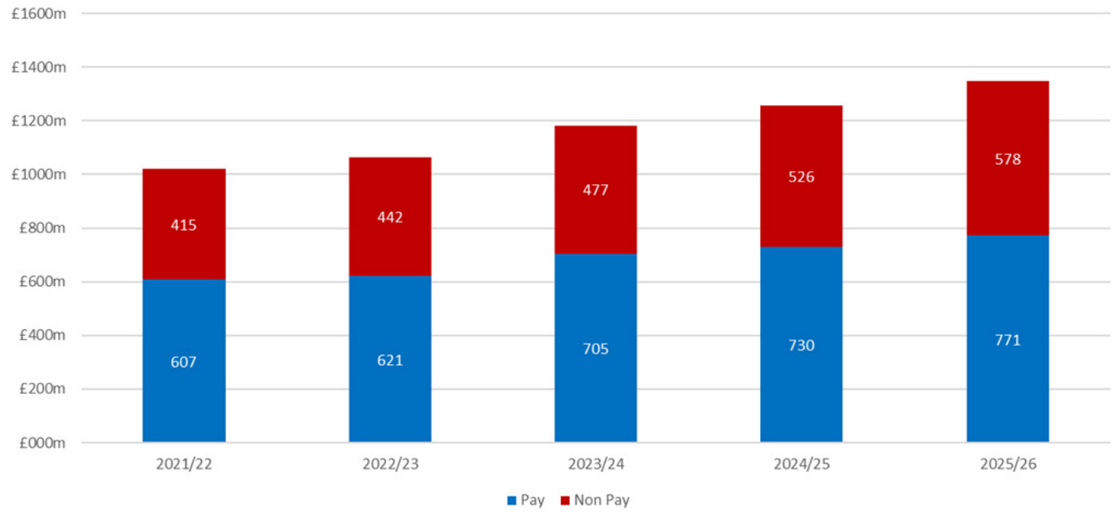
Programme of Care Expenditure Trend Analysis (2018/19 – 2024/25*)

Graph 4: Five year Programme of Care Expenditure Trend Analysis



* Source: annual Costing Financial Return. Returns for 2020/21 and 2021/22 were stood down due to COVID-19. Last return submitted was for 2024/25. Return for 2025/26 due in November 2026.

Graph 5: Analysis of Outturn Total Revenue Expenditure (2020/21- 2025/26)

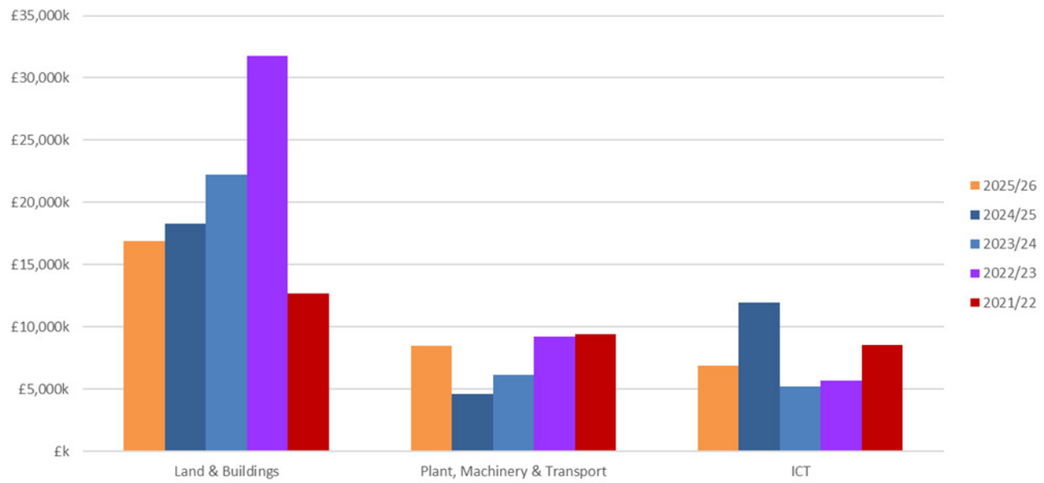


The graph above sets out our total revenue expenditure, split by Salaries and Goods and Services in the past five years.

Further divisional analysis can be found within the segmental information shown in Note 2 to the Accounts.

The Trust receives capital funds to purchase or enhance assets for use by the Trust and the trends are subject to change dependent on the approved business cases in each year, the position over the main categories for the past five years is set out below:-

Graph 6: Analysis of Outturn Total Capital Expenditure (2021/22 – 2025/26)



Further detail on specific Capital Schemes may be found within the Accountability Report and within Notes 5 and 6 of the Accounts.

The Trust continues to wait on the outcome of the DOH 10-year Capital Plan which will follow the agreement of the budget by the Executive and then approval of the plan by the Minister for Health. This is expected in September 2026.

The Trust completed with the Royal Institute of British Architects (RIBA) stage 3 design of the new Mental Health Inpatient Service (Birch Hill Centre for Mental Health) in October 2024. Planning permission was approved in June 2024. Stage 4 design was due to start in March 2025 but due to funding uncertainty has not commenced. The addendum for the increased cost and programme was submitted to the DOH in October 2025 but is not being considered by the DOH at this time until the funding issue is resolved.

Stage 4 design is nearing completion for the AAH electrical infrastructure project. The Trust is waiting on the approval of the addendum for the increased cost and timeframe before we can go to tender.

A business case for the development of a new Alongside Midwifery Led Unit was approved in March 2024. Construction commenced on site in May 2025 and is expected to be completed in July 2026. Planning approval was also secured for the extension to the Robinson Hospital, with the contractor commencing work on site in May 2026. In addition, the Trust has been working with Macmillan Cancer Support in the development of an Information Centre on the AAH site. The contractor started on site in February 2026 with Macmillan funding of £2.5m.

Further detail is provided under the Capital Development Programme on page 109.

The Trust's 10-year capital plan, which was re-submitted to the DoH in August 2025 and includes major capital investment projects for the AAH site:

- a new Intensive Care Unit and entrance to the west of the site;
- additional theatre capacity (Phase 1);
- a new Woman's and Children's Unit and associated car parking;
- refurbishment and extension of hospital sterilisation and decontamination units (HSDU);
- Aseptic suite; and
- 72 bed ward block.

Other capital projects include:

- a new residential unit for children with complex needs;
- replacement of 2 adult centres in Ballymena and Larne; and
- a new Health and Care Centre in Newtownabbey.

Prompt Payment

The DoH requires that Trusts pay their non HSC trade payables in accordance with applicable terms and appropriate Government Accounting guidance. The Trust's payment policy is consistent with these requirements and its measure of compliance are that 95% of all valid invoices should be paid within 30 days and 70% of all valid invoices within 10 days.

The Trust's performance for 2025/26 was achieved and is set out below:

Table 1: Prompt Payment

Prompt Payment	Number	£000s
Total Bills Paid	448,948	755,480
Total Bills Paid within 30 days of receipt of an undisputed invoice	428,480	726,427
% Bills Paid within 30 days of receipt of an undisputed invoice	**95.44%**	**96.15%**
Total Bills Paid within 10 days of receipt of an undisputed invoice	367,085	658,920
% Bills Paid within 10 days of receipt of an undisputed invoice	**81.77%**	**87.22%**

Late Payment Charges	£
Amount of compensation paid for payment(s) being late	9,580
Amount of interest paid for payment(s) being late	910

NICS Prompt Payment tables are published annually on the Department of Finance's website at https://www.finance-ni.gov.uk/publications/nics-prompt-payment-tables

Estates Environmental and Sustainability

During 2025/26, the Trust achieved a reduction in average net energy intensity, decreasing from 342 kWh/m² to 334 kWh/m². This improvement reflects a combination of targeted energy saving initiatives, a reduction in fossil fuel consumption, and increased on site renewable electricity generation following the commissioning of the 1.2 MWp solar photovoltaic system at Causeway Hospital (see Graph 1). Note that there was no Invest to Save Funding, from the Department of Economy (DfE), during the reporting year.

The Trust achieved a reduction in energy related carbon emissions of approximately 1,539 tonnes during 2025/26, demonstrating measurable progress toward lowering its carbon footprint while continuing to meet essential service and clinical demands.

Energy

In March 2019, the Energy Management Strategy and Action Plan to 2030 for Northern Ireland Central Government was published, setting a target to reduce net energy consumption by 30% by 2030, relative to a 2016/17 baseline, across the public sector. Net energy consumption is defined as total energy consumed minus energy generated on site.

In addition, the Climate Change Act (Northern Ireland) 2022 establishes legally binding emissions reduction targets for 2030 and 2040, with a requirement to achieve net zero greenhouse gas emissions by 2050. The Act places a statutory duty on all Government Departments and public bodies to exercise their functions in a way that is consistent, so far as possible, with delivering these targets.

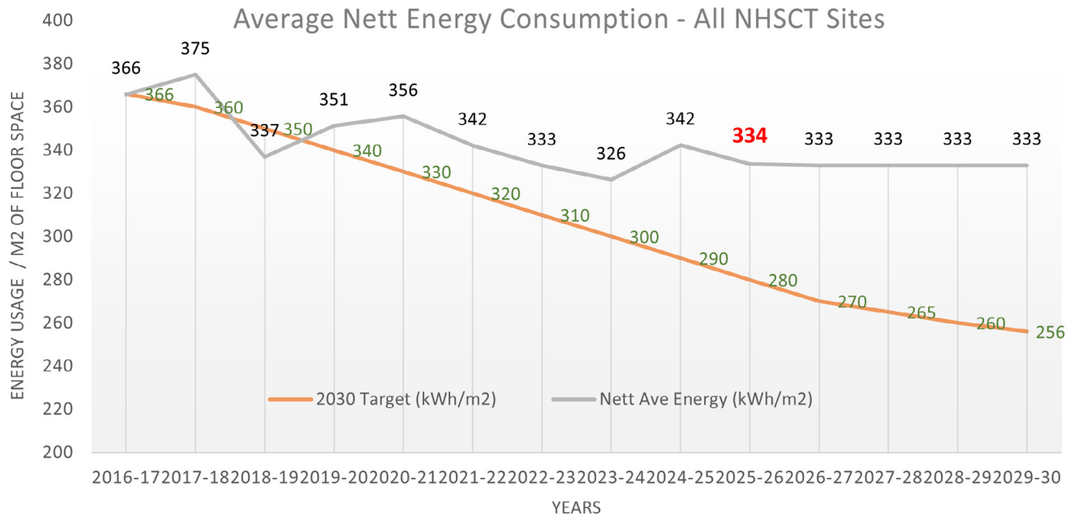
The Trust's Estates Energy Team is actively working to reduce net energy consumption and to support progress towards the statutory targets set out within the Climate Change Act (NI) 2022, recognising the central role that energy performance plays in achieving carbon reduction and long term sustainability objectives.

Energy use across the Trust estate represents a significant proportion of its overall carbon footprint. Many healthcare facilities operate within aging estate infrastructure, which presents challenges in terms of efficiency and performance. Inefficient building fabric, plant and systems increase the energy required to heat and power buildings, resulting in higher associated carbon emissions. This performance is reflected in the Trust's energy intensity (measured as kWh per square metre), which remains above both the Northern Ireland Government building average and the Department of Health median.

Between 2011 and 2017, the average energy intensity across all Northern Ireland Government buildings was 301 kWh/m², while the median energy intensity for Department of Health buildings in 2016 was 220 kWh/m². The Trust's 2016/17 baseline energy intensity was 366 kWh/m². In line with the Central Government target to achieve a 30% reduction by 2030, this equates to a Trust target of approximately 256 kWh/m².

Graph 7 illustrates the Trust's projected net energy consumption trajectory. Based on current estate configuration, clinical demand, and known constraints associated with aging infrastructure, achieving the full 2030 target presents a significant challenge.

Graph 7: Average Nett Energy Consumption – All NHSCT Sites



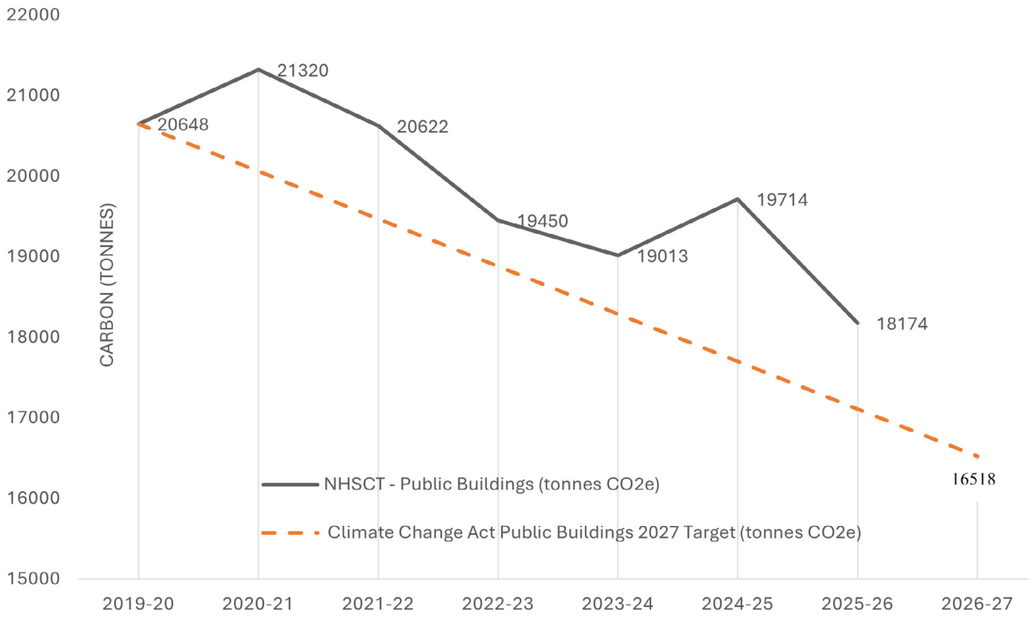
Public Buildings – Climate Change Act (NI) 2022

The Department for the Economy, with reference to the Climate Change Committee advice report, has determined that there should be a 20% reduction in CO2 emissions by 2027 (from a 2019 baseline) in order to move towards attaining a 48% reduction in Greenhouse Gas (GHG) emissions by 2030, based on the 1990 baseline.

Graph 8 sets out the Trust's performance against the recommended 20% reduction, by 2027 target, to 16518 tonnes of CO2. The Trust's CO2 production peaked in 2020/21 at 21,320 tonnes.

The Trust has returned to a downward emissions trajectory, with total CO_2 emissions reducing to approximately 18,174 tonnes in the most recent reporting year. This demonstrates continued progress toward the 2027 interim target, while highlighting the ongoing scale of reduction required to align fully with public sector climate objectives.

Graph 8: NHSCT – CO2 Public Building Target for 2027



2025/26 marked the first year in several years in which the Trust did not receive Invest to Save funding from the Department for the Economy (DfE). Notwithstanding this funding constraint, the Trust has continued to progress its transition towards Net Zero by investing in energy efficiency and carbon reduction initiatives through Backlog Maintenance funding. The combined schemes delivered during 2025/26 are forecast to achieve a total carbon reduction of approximately 863 tonnes of CO_2.

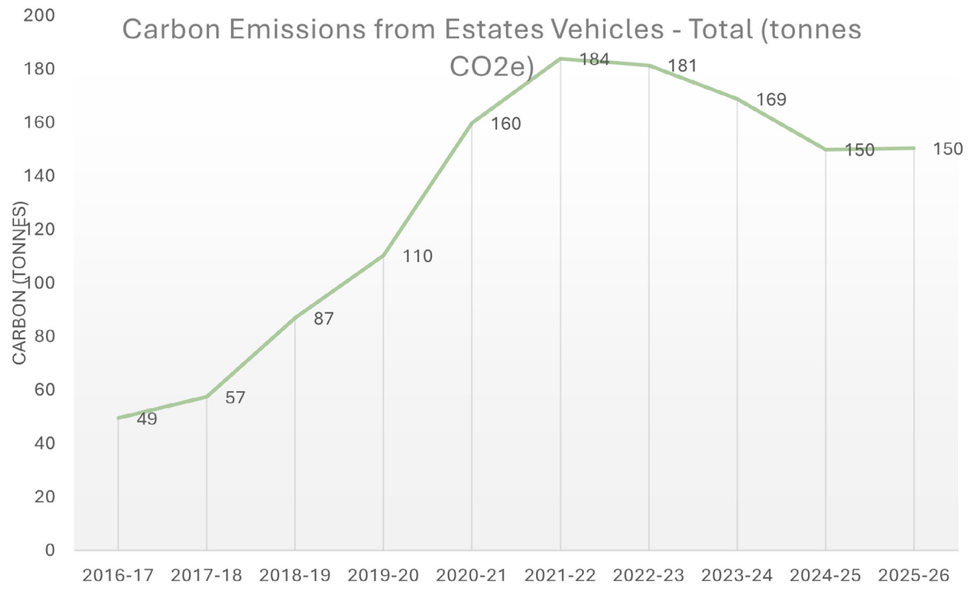
These included:

2025 - 2026 Projects	Forecasted Annual Carbon Reduction (Kgs)
Wilson House Window replacement scheme	9,740
Whiteabbey Wards 9 &10 Window replacement scheme	9,583
Antrim Area Hospital accommodation Window replacement scheme	22,277
Braid Valley Hospital loft insulation scheme	34,090
Pinewood residential home loft insulation scheme	1,345
Spruce House loft insulation scheme	20,759
Maghera Day loft insulation scheme	16,479
Bush House loft insulation scheme	18,939
Ballymoney Health Centre hot water system refurb	2,292
Robinson Hospital hot water system refurb	7,712
Causeway Hospital rear carpark LED scheme	777
Causeway Hospital 1st floor wards LED scheme	62,016
Lisgarel residential home LED scheme	24,197
Clonmore, Joymount & Drumross LED scheme	17,254
Wilson House boiler house refurb	13,854
Pinewood residential home boiler house refurb	532,244
The Cottage boiler house refurb	7,229
Antrim Area Hospital accommodation boiler house refurb	26,000
Hollybank Hostel boiler house oil to gas	20,914
44 King Street boiler house oil to gas	850
Robinson Hospice / Horticulture Heating project	254
Roddens Residential Home Chiller / Freezer room scheme	8,818
George Sloan boiler refurb scheme	5,121

During 2025/26 the Estates vehicle carbon emissions remained consistent with the previous year.

The primary fuel source is diesel and Graph 9 below is a measurement of only the Carbon emissions.

Graph 9 – Carbon Emissions from Estates Vehicles



During 2026/27, the Trust's Estates Energy Team will continue to explore and review a range of opportunities to further reduce the Trust's reliance on fossil fuel based energy sources. This work will focus on identifying practical and cost effective interventions that support decarbonisation of the estate, improve energy performance and contribute to the Trust's longer term Net Zero objectives, while ensuring the continued delivery of safe and resilient healthcare services.

As at April 2026, there has been no confirmation of continued funding from the Department for the Economy (DfE) Energy Invest to Save scheme for the 2026/27 financial year. In the absence of clarity on external capital funding, the Estates Directorate will adopt a flexible and adaptive approach, prioritising alternative mechanisms to drive energy efficiency and carbon reduction.

This will include continued investment through backlog maintenance and local capital programmes, targeted optimisation of existing building services and controls, energy performance monitoring, and the identification of low and no cost operational improvements. The Trust will also continue to assess opportunities for further renewable energy deployment, plant replacement at end of life, and improvements to building fabric where these can deliver measurable carbon and energy benefits.

Through this approach, the Trust remains committed to maintaining momentum in its energy transition, mitigating the impact of funding uncertainty, and delivering progressive improvements in sustainability performance consistent with statutory climate change obligations.

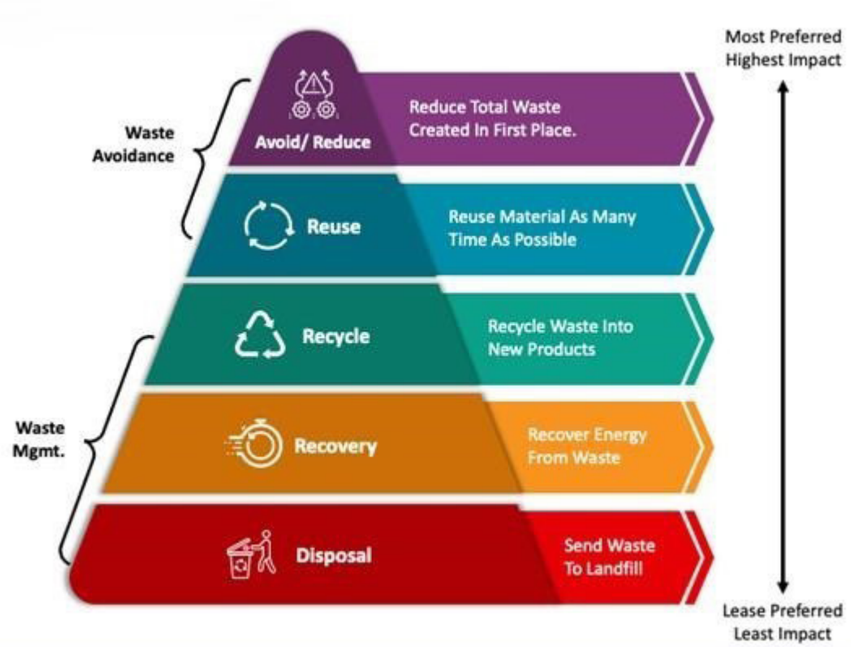
Waste Management

Waste management focuses on the strategic objectives set out in the Annual Waste Strategy and the key agenda of a safe and sustainable waste management system through the Trust Waste Policy and Guidance.

The focus during 2025/26 included:

- **Sustainable procurement** via tendering waste services and incorporating environmental Key Performance Indicators (KPIs);
- **Improving waste classification, segregation** and moving waste up the hierarchy, by implementing the offensive waste stream into more specialised departments and educating staff;
- **Reducing the production of waste** by auditing how staff use PPE (gloves and aprons) within ICU and CCU at Causeway hospital; and
- **Supporting the circular economy** via the Wrap-it Portal and the use of clothing bank donation stations in partnership with the Northern Ireland Hospice.

Waste Hierarchy



Sustainable Procurement

Sustainable procurement is the purchasing of products and services which deliver environmental and social value and is fundamental in applying the circular economy and waste hierarchy.

During 2025/26, the regional tender for primary containers for clinical waste was awarded and will be implemented 1st August 2026. The present plastic containers are composed of at least 30% Post Consumer Resin (PCR) to comply with the UK Plastic Packaging Tax. The Supplier will be expected to provide products with at least 30% recycled content and will be required to seek to maximise the use of recycled content and have a plan to work towards fully recycled products whilst remaining compliant with UN packaging.

Currently there are no options to purchase non-plastic containers however within the new contract there is the option for cardboard containers. These are made from recycled board and paper, decreasing the reliance on fossil fuels needed to make plastic containers. The carbon footprint for cardboard containers is less across the whole product lifecycle and requires much less energy to produce and ultimately dispose of it.

In support of the NI Climate Change Act 2022, suppliers must be registered on the NHS Evergreen Sustainable Supplier Assessment platform. This is a developing strategy which strives to ensure that the supplier is committed to achieving Net Zero by 2050.

The service yard at Antrim Area Hospital was very congested with an aging compactor for recyclable waste, skips for general non-recyclable waste, storage and recycling containers for other categories of waste, as well as Estates vehicles, delivery lorries and external contractor vehicles.

Two waste compactors were tendered and purchased to address both the environmental and financial issues in December 2025. The replacement of the current recyclable waste compactor and the implementation of the general waste compactor will reduce the need for additional skips, which frees up space in the service yard and provides a cleaner, better organised environment for everyone using the service yard.

The new compactors offer greater efficiency by compressing waste materials to significantly reduce their volume. The general waste collections will be reduced from six times per week to one resulting in collection savings of £20,000 per year. Less collections means less traffic, lower fuel consumption, a significant reduction in the NHSCT's CO2 emissions from 12,480kg to 2,080kg per year and less greenhouse gasses (GHG). This will contribute to the Trusts commitment to the Climate Change Act (NI) for carbon and GHG emission to net zero by 2050 and the Trusts overall sustainability ethos.

Improving Waste Classification and Segregation

Managing healthcare waste in a safe and efficient manner, in compliance with the relevant legislation, contributes towards reducing whole-life carbon emissions.
Infectious waste (clinical waste) requires greater processes, in terms of higher energy and transport requirements, to render it safe for disposal or further use, than non-infectious waste (offensive waste) or domestic waste. The failure to correctly segregate clinical waste from non-infectious (offensive and domestic) waste means the entire waste stream may be over-managed.

The implementation of the offensive waste stream was actioned across the Trust clinical facilities during 2024/25 and concluded in Causeway hospital during 2025/26. This project continues to contribute to the significant decrease in the production of clinical waste.

To help staff improve on how to correctly segregate waste, several waste initiatives were broadcast via Corporate Communications to coincide with national events. This included Plastic Free July and Recycle Week (22nd to 26th September 2025).

Staff were encouraged to reduce the use of single use plastic items within their department and to consider using reusable more durable items.

Recycle Week provided information for staff on how our domestic waste is recycled and processed, (60% recycled and 40% recovered for fuel) which means the Trust domestic waste is 'zero to landfill'. Also, the importance of recycling and how we can improve.

Reducing the Production of Waste

When used in clinical settings, non-sterile gloves are an essential component of Personal Protective Equipment (PPE) and are one of the most common items of single-use plastic within healthcare. The environmental burden of PPE is huge but can be reduced by optimising glove usage and waste management. When used inappropriately, gloves can be associated with poor hand hygiene and skin health, plastic waste, and health care associated infections (HCAIs).

The 'Gloves are Off' campaign was established to gather evidence on how staff use PPE, rightly or wrongly for all disciplines of staff. Observational audits were set up during March and April 2026 in ICU and CCU in Causeway Hospital to record when gloves and aprons are being worn and hand hygiene practices of staff.

Once complete the audit findings will be evaluated to:

- Identify the clinical activities during which gloves and aprons are used and assess the appropriateness of PPE use;
- Compare PPE procurement levels before and after the audit period;
- Measure changes in the volume of PPE waste generated; and
- Quantify the environmental impact through carbon emission calculations

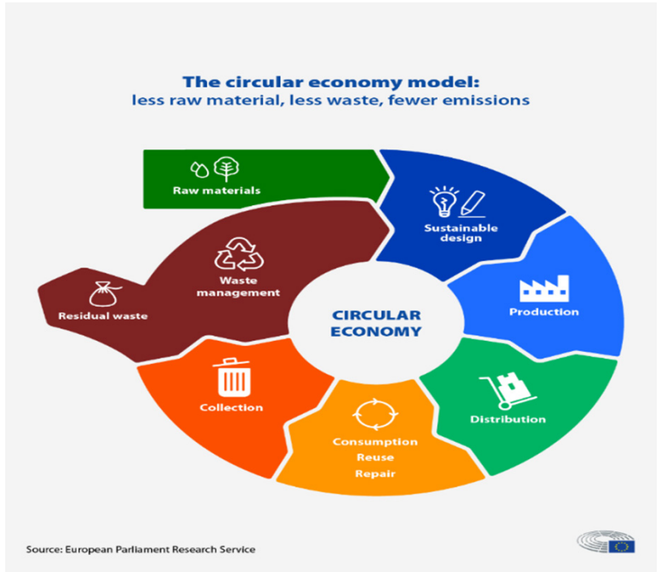
This campaign will help educate staff to choose the correct PPE confidently resulting in personal, environmental and financial benefits.

Supporting the Circular Economy

The circular economy is being supported through the reuse of items across the Trust, using the Wrap-It platform. Extending the life-cycle of furniture and consumables by reusing not only saves money in disposal costs and purchasing new items, but also improves the Trust's carbon performance.

Since the implementation of Wrap-It in 2019, to April 2026 the Trust has reduced:

- 77,573kg of CO2
- 32,122kg of waste
- £183,633 of spend



Telecommunications

The Trust recognises that the management of its telephony and mobile estates plays an important role in supporting environmental sustainability and reducing carbon emissions associated with healthcare delivery. Telecommunications are increasingly viewed not only as operational enablers, but also as tools to support more efficient use of resources and lower environmental impact.

The Trust continues to progress the reduction of legacy fixed line telephony infrastructure, moving away from traditional, resource intensive systems toward more efficient, digital first solutions. This transition reduces reliance on energy consuming on site equipment, minimises physical cabling requirements and supports better utilisation of shared network infrastructure. The identification and removal of redundant or under used lines has further reduced unnecessary energy consumption and associated emissions.

The mobile communications estate enables more agile and flexible ways of working across clinical and non clinical services, reducing the need for travel between sites and supporting more efficient service delivery. By facilitating rapid communication, remote decision making and mobile access to systems, the Trust's mobile estate contributes to a reduction in transport related carbon emissions, particularly across geographically dispersed sites.

Environmental sustainability is embedded within the management of mobile devices through standardisation and lifecycle optimisation. The Trust seeks to extend the usable life of mobile handsets where safe and appropriate, reducing the frequency of replacement and the environmental impact associated with manufacturing, transport and disposal. Where devices reach end of life, they are reused, refurbished or recycled through approved routes to minimise electronic waste and support circular economy principles.

Through the continued rationalisation and optimisation of its telephony and mobile estates, the Trust is reducing its digital carbon footprint while maintaining reliable and resilient communications. These measures support the Trust's broader sustainability objectives by lowering energy use, reducing waste, limiting unnecessary travel and promoting more efficient use of resources across its estate.

Operational Areas – Biodiversity

Under the Wildlife and Natural Environment Act (Northern Ireland) 2011, all public bodies have a statutory duty, when exercising their functions, to further the conservation of biodiversity where this is consistent with the proper delivery of those functions. The Trust recognises this responsibility and continues to embed biodiversity enhancement across its estate.

In March 2025, the Estates Department commissioned biodiversity baseline assessments across multiple Trust sites to establish an evidence based understanding of existing conditions and to identify opportunities for enhancement. Following the recommendations of these reports, a programme of biodiversity improvement works was delivered throughout 2025/26, including further wildflower meadow creation, installation of nesting infrastructure and the expansion of the 'No Mow May' approach across the Trust estate.

The Trust has identified areas, initially across its main sites, for the development of natural wildflower meadows. These areas encourage the establishment of native, non invasive plant species, improving habitat value and supporting local wildlife. Works were undertaken sensitively to ensure the spaces remain accessible and engaging for staff, patients and visitors, promoting wellbeing alongside environmental benefit. Interpretive signage has been installed to raise awareness and educate site users on the purpose and value of these initiatives.

In May 2025, the Trust participated in the 'No Mow May' campaign across appropriate sites. This initiative supports biodiversity by allowing wildflowers to flourish, providing a vital food source for pollinators such as bees and other insects, while also contributing to reduced air pollution and increased carbon sequestration through healthier soils.

To further support local species, the Trust has installed a range of bird nesting boxes, swift boxes and insect hotels across its estate. Some of these were generously donated by partner organisations in recognition of the Trust's ongoing biodiversity work. All installations were carefully sited to ensure there was no adverse impact on infection prevention and control. In addition, the Trust has committed to incorporating swift bricks into new build developments where appropriate, recognising the declining population of swifts locally. This approach has already been implemented at the new MRI unit at Causeway Hospital, where swift bricks were installed as part of the build.

The Trust also delivered a significant tree planting scheme at Holywell Hospital, successfully planting 1,000 native trees on previously unused farmland. This was complemented by the installation of additional bird nesting boxes within the newly established native woodland, further enhancing habitat diversity and ecological resilience at the site.

Capital Development

In the 2025/26 financial year, the Trust progressed a number of capital project schemes, described below.

Birch Hill Centre for Mental Health

This major capital investment will see the development of a new-build 134 bed inpatient hospital for sub-specialties including acute, psychiatric inpatient care unit (PICU), dementia assessment, addictions and functionally mentally ill. During the year, the Trust was due to commence Stage 4 Technical Design once Outline Business Case addendum approval was received from the Department of Health. This has not been received and the scheme is effectively paused at this point with no capital funding received in 2025/26. We await the outcome of the DOH 10–year Capital Plan which will follow the agreement of the budget by the Executive and then approval of the plan by the Minister for Health. This is expected in September 2026. The major planning application was approved by Antrim and Newtownabbey Borough Council in June 2024, marking a significant milestone for the project. The addendum to the original business case was resubmitted to the Department of Health in October 2025 but the Trust have been advised that the DOH will not consider the addendum until the outcome of the 10–year capital review is complete.

Electrical Infrastructure Improvements at Antrim Area Hospital

There is no ability to maintain existing high voltage and low voltage switchgear without a major interruption to the hospital. There is also no capacity within the existing infrastructure to facilitate any new capital development on site. The hospital standby generators are due to be replaced in order to provide a fully resilient standby power supply for the site. The investment will address resilience and capacity issues within the electrical infrastructure due to the increasing demand for electrical power on the site. This project is currently at the end of Stage 4 Technical Design and is awaiting addendum approval to the original Outline Business Case resubmitted to the Department of Health in December 2025.The Trust is currently working with the Department on viable and affordable options. Once this is approved the Trust will go out to tender for a contractor.

Interim Alongside Midwifery Led Unit

Works began on site in May 2025. This investment will provide a three-bed midwifery led birthing unit on the Antrim Area Hospital site, adjacent to the existing maternity unit. The project is due to complete in July 2026 and will provide increased patient choice for maternity care for mothers within the Trust area.

Robinson Hospital Extension

A contractor is in the process of being appointed to build a 5 single bedded ensuite room extension to the Robinson Hospital. The contractor commenced on site in May 2026. This will increase the number of ensuite bedrooms and improve patient experience. The project is being funded from Charitable Trust Funds.

Macmillan Cancer Information and Support Centre

The Trust has been working with Macmillan in the development of an Information and Support Centre on the Antrim Area Hospital site. The contractor has been appointed and has been on site since February 2026. Macmillan is funding the majority of this investment.

Human Resource Policies

Health, Wellbeing and Inclusion

As a large public sector employer we are committed to promoting, supporting and responding to the health, wellbeing and inclusion needs of our staff. We want to nurture an environment that prioritises staff health and wellbeing, and creates an inclusive culture where diversity is embraced and celebrated. Our Health Wellbeing and Inclusion strategy, covering the period 2024–27, was launched in August 2024 and incorporates our workplace Equality, Diversity and Inclusion (EDI) framework bringing together the Trust's S75 Equality Scheme and Disability Action Plans with its people priorities.

The workplace framework is overseen by the EDI Steering Group chaired by the Director of Finance/Deputy CEO with representatives of each divisional area. The group meet quarterly to oversee the implementation of our workplace framework and a range of EDI initiatives during the past year including:

- World Autism Acceptance Month April 2025;
- LGBTQ+ Pride July 2025;
- International Day of Persons with a Disability December 2025;
- Race Equality Week February 2026; and
- International Women's Day March 2026.

The Trusts values are underpinned by a comprehensive suite of policies that are in place to ensure legislative compliance and to promote EDI within the workplace:

1. Equality and Diversity Policy;
2. Joint Declaration of Protection;
3. Disability Equality Policy and the Reasonable Adjustment Toolkit;
4. Gender Identity and Expression Workplace Policy;
5. Conflict, Bullying, Harassment Policy; and
6. Flexible Working Policy and Toolkit.

These policies apply across HSC and are agreed regionally.

The Trust provides equality and human rights training to all staff and induction training for all new starts.

Further Disclosure

Pension liabilities and sickness absence data can be found within the staff report.

Suzanne Pullins,
Interim Chief Executive/Accounting Officer
25 June 2026

Accountability Report

Corporate Governance Report

Overview

The purpose of the Accountability Report is to meet our key accountability requirements to the Northern Ireland Assembly. The report contains three sections: the Corporate Governance Report, the Remuneration and Staff Report; and the Accountability and Audit Report.

The purpose of the Corporate Governance Report is to explain the composition and organisation of the Trust's governance structures and how these support the achievement of the Trust's objectives.

The Remuneration and Staff Report sets out the Trust's remuneration policy for Directors, reports on how that policy has been implemented and sets out the amounts awarded to Directors. In addition the report provides details on overall staff numbers, composition and associated costs.

The Accountability and Audit Reports bring together the key financial accountability documents within the annual accounts. This report includes an overview of the financial resources and performance of the Trust and the External Auditor's certificate and opinion on the financial statements.

Non-Executive Directors' Report

In 2025/26 the challenge for the Trust has been the effective planning and delivery of services under increasing demand and shortage of resources. In that context, the Trust Management Board is focused on determining the key operational priorities and balancing corporate risks in the prioritisation of front line services to manage delivery. We share a common goal to promote the health and wellbeing of our local population by supporting the continued efforts of our incredible staff and our heartfelt thanks go to all of our staff, our volunteers and our independent/ community sector stakeholders for all that you do in partnership to deliver the myriad of services to our communities.

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

During 2025/26, we welcomed the appointment of Paul Turley and Michael Keating as a NEDs. We would like to pay tribute to George Platt whose tenure as a NED ended during 2025/26 and thank them for the support, wisdom, insight and the independent voice he brought to the Trust Board.

Despite changes in post holders during the year, the role of the NEDs has provided continuity of support, challenge and guidance through the Board and its sub-committees, to assist the Trust in delivering for everyone using our services, both at our hospitals and in our many community settings. In delivering their roles, the NEDs act as chairs of sub-committees of the Board, namely the:

- Audit Committee;
- Remuneration Committee;
- Charitable Trust Funds Advisory Committee;
- Outcomes and Assurance Committee;
- Organ Donation Committee; and
- Strategic Change and Improvement Capability Committee.

Leadership of these Committees focuses on continuous improvement and strong governance and accountability throughout the Trust. We recognise the importance of high quality documentation for decision-making and record keeping, as well as active management and regular review of corporate risks. The Governance Statement provides additional detail on all Committees and Board meetings held during 2025/26.

In their roles, the NEDs provide assurance that the Board has complied with its Section 75 equality and good relations duties by ensuring any policies developed or renewed are subject to the consideration of the groups that may be impacted.

The Board has complied with the Corporate Governance Code in the key areas of leadership, ensuring that a clear vision for the Trust was articulated. In considering any new policies, the NEDs look to satisfy themselves as to how these will contribute to achievement of the Trust's vision and objectives, and are influenced by the Trust's appetite to risk.

In summary, it is the collective view of the NEDs that the Trust Board has been effective in managing and controlling the resources for which it is responsible. Whilst there will always be room for improvement, e.g., adherence to Social Care Procurement and Contract Management arrangements, NEDs are satisfied that the Trust has undertaken significant work to improve its compliance with policies and procedures issued by the Department of Health which contribute to the governance, assurance and risk management processes throughout the Trust.

Directors' Report

The role of the Trust Board is to direct and control the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions.

The Trust Board is comprised of the Executive Directors of the Trust and Non-Executive Directors. There was considerable turnover in the composition of the Trust Board during the year (as outlined within the Governance Statement) but the final membership at year end was:

i. Non-Executive Directors

- Anne O'Reilly Chair;
- Glenn Houston;
- Carol Diffin;
- Kathy Mackenzie;
- George Platt; (finished term 31 January 2026)
- Scott Armstrong;
- Paul Douglas;
- Paul Turley; (joined 1 April 2025)
- Janet Gray and
- Michael Keating. (joined 1 February 2026)

ii. Executive Directors

- Jennifer Welsh — Chief Executive (Resigned 30 September 2025)
- Suzanne Pullins — Interim Chief Executive (Started 1 October 2025)
- Owen Harkin — Executive Director of Finance (and Deputy Chief Executive)
- Stevie Lennon — Interim Executive Director of Finance (Started 18 August 2025)
- David Watkins — Executive Director of Medicine (Ended 19 September 2025)
- George Gardiner — Executive Director of Medicine (Started 1 November 2025)
- Maura Dargan — Executive Director of Social Work (and Divisional Director of Children and Young People's Division)
- Suzanne Pullins — Executive Director of Nursing, Midwifery and Allied Health Professionals (and Interim Divisional Director of Paediatrics, Women's Services and Corporate Support) (Ended 30 September 2025)
- Gill Murphy — Interim Executive Director of Nursing, Midwifery and Allied Health Professionals (and Interim Divisional Director of Paediatrics, Women's Services and Corporate Support) (Started 23 October 2025)

iii. Directors

- Jacqui Reid — Director of Human Resources, Organisation Development and Corporate Communications
- Gillian Traub — Director of Operations.

Please see the Governance Statement for a full listing of other senior staff who are Divisional Directors.

A declaration of Board Members' interests is maintained and available on the Trust's website under the following link:

https://www.northerntrust.hscni.net/registerofinterests

Any relevant disclosures are detailed in Annual Accounts Note 20 Related Party Transactions, where applicable.

The Executive and Senior Management Teams, in supplement to the Director of Finance, have responsibility for the preparation of the Annual Report and Accounts. As far as the Directors are aware, there is no relevant audit information which has not been shared with the Trust's auditor. They have taken all steps that they ought to have taken as Directors in order to make themselves aware of such information and to ensure that the Trust's auditor, in turn, has been made aware of that information. The Board are content with the quality and accuracy of the data presented to assist them in the decision making process.

Since April 2025, eleven personal data related incidents were reported to the Information Commissioner's Office (ICO). Further information is disclosed within the Governance Statement.

The auditor for the Trust is the Comptroller and Auditor General (C&AG). The notional cost of the audit for the year ending 31 March 2026 which pertained solely to the audit of the accounts is £92,800 made up as follows, Public Funds £85,000 and Charitable Trust Funds £7,800.

Statement of Accounting Officer's Responsibilities

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

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

- Observe the Accounts Direction issued by the DoH including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis, including those judgements involved in consolidating the accounting information;
- State whether applicable accounting standards as set out in FReM have been followed, are disclosed and explain any material departures in the financial statements;
- Prepare the financial statements on the going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the DoH as Principal Accounting Officer for Health and Personal Social Services resources in NI has designated the Chief Executive of the Trust as the Accounting Officer for the Trust. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Trust's assets, are set out in the formal letter of appointment of the Accounting Officer issued by the DoH, Chapter 3 of Managing Public Money NI (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the NI Audit Office auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

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

The Partnership Agreement between the Department of Health and the NHSCT sets out the partnership arrangements and in particular, it explains the overall governance framework within which the NHSCT operates, including the framework through which the necessary assurances are provided to stakeholders.

For 2025/26, the Trust had the following key relationships through which it demonstrated the required level of accountability:

- With the Strategic Planning and Performance Group Commissioners through service level agreements, to deliver health and social care services to agreed specifications. The Trust has established engagement processes with the Strategic Planning and Performance Group, which includes the Public Health Agency for appropriate areas. For example, regular meetings are held with Local Commissioning Group (LCG) representatives to discuss local services;
- With colleague agencies in HSC, through close and positive working arrangements;
- With local communities, through holding public Board meetings, and publishing an annual report and accounts;
- With patients and service users, through involvement and engagement, carer support and more broadly via the delivery of health and social care in line with best practice standards, regional guidelines and in the fulfilment of our statutory functions; and
- With the Department of Health, through the performance of functions and meeting statutory financial duties. These are monitored through formal reporting mechanisms and Accountability Review meetings which are held twice yearly with relevant Trust senior staff in attendance.

Compliance with Corporate Governance Best Practice

The Board of the Trust applied the principles of good practice in Corporate Governance and continued to further strengthen its governance arrangements. The Trust does this by undertaking continuous assessment of its compliance with Corporate Governance Best Practice. The current Integrated Governance and Assurance Framework Strategy and Committee Structure was reviewed and updated during 2024/25 year. This updated strategy was approved by Trust Board on 24 April 2025 and became operational on 27 May 2025. The Terms of Reference for a Patient Safety and Quality Committee have been drafted, and work is progressing to incorporate this into the Trust's Integrated Governance and Assurance Framework.

The current strategy sets out the strategic context, responsibilities, management and accountability arrangements, to manage risk effectively in the organisation. The current framework continues to facilitate Trust Board members in their role of focusing on risks and events that may compromise the achievement of strategic objectives and assessing the effectiveness of the management of principal risks.

The framework includes arrangements by which assurance is provided to the Board on risk management, governance and internal control, clearly setting out the complex structure within the organisation. To ensure the quality and robustness of the Integrated Governance and Assurance Framework, it is evaluated and reviewed by the Board annually to ensure that it is achieving its principal objective.

Following an independent review of the Trust's Self-Assessment in Autumn 2025, which provided an assurance to Trust Board, and correspondence indicating that the Board Governance Self-Assessment Tool was being withdrawn, the Chair, Vice-Chair, Head of Office and Business Support Manager carried out a light-touch review in April 2026. The Trust will develop an assessment method based on NIAO guidance going forward.

The Trust Board receives reports and assurances, both through its delegated Committees and from independent sources as described within this Governance Statement. The quality of these assurances is assessed by the Trust Board by way of challenge and scrutiny, at both Committee and Board level.

The Trust Board has complied with the Corporate Governance Code, in particular in the key area of leadership and how a clear vision for the organisation is articulated in line with the organisation's strategy and objectives. Policy activities contribute towards the achievement of this vision including the management of risk. The review of the Integrated Governance and Assurance Framework Strategy and Committee Structure which were approved by Trust Board in April 2025 took into account the requirements of The UK Corporate Governance Code 2024.

Governance Framework

The Trust Board is the primary governing body of the Trust. It is constituted by the Department of Health and is responsible for the strategic direction and control of the Trust. The membership is shown in the table below, together with attendance at Board meetings. There is no minimum attendance requirement and the quorum for a Board Meeting is half the total number of the Board (including at least two Executive Directors and two Non-Executive members). The notice of Board meetings is advertised on the Trust's website and social media channels, along with Board agenda, minutes and papers, where appropriate. Non-Executive Directors and Executive Directors are members of the Board, and the other Directors and Divisional Directors attend Trust Board meetings.

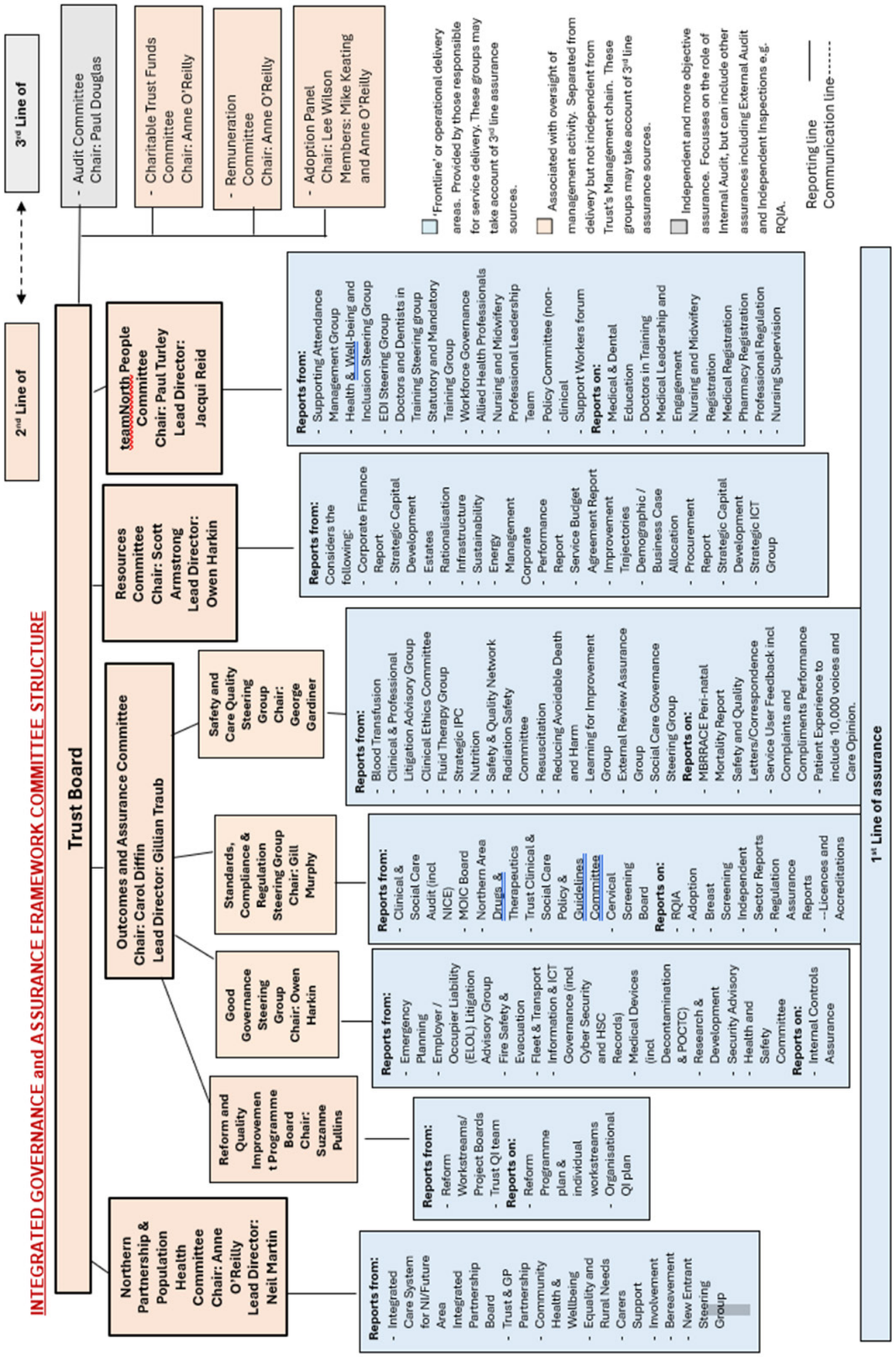
During 2025/26, seven Trust Board meetings were held in public, and the following table provides information on attendance.

Name of Director	No of Meetings attended	No of Possible Meetings	Comments
A O'Reilly Chair*	7	7	
C Diffin Non Executive Director*	7	7	
K Mackenzie Non Executive Director*	6	7	
S Armstrong Non Executive Director*	6	7	
G Platt Non Executive Director*	5	6	Term ended 31st January 2026
P Douglas Non Executive Director*	7	7	
Dr J Gray Non Executive Director*	6	7	
P Turley Non Executive Director*	7	7	

M Keating Non Executive Director*	1	1	Term commenced 1st February 2026
J Welsh Chief Executive*	3	3	Left Trust 30th September 2025
S Pullins Interim Chief Executive*	4	4	Appointed from 1st October 2025
O Harkin Deputy Chief Executive/Executive Director of Finance*	2	2	
S Lennon Interim Executive Director of Finance*	5	5	In post from 18th August 2025
Dr D Watkins Executive Director of Medicine*	3	3	Term ended 21st September 2025
Dr G Gardiner Executive Director of Medicine *	3	3	In post from 1st November 2025
M Dargan Executive Director of Social Work/Divisional Director of Children and Young People's Division*	3	3	
Tracy Magill Interim Executive Director of Social Work/ Divisional Director of Children and Young People's Division*	4	4	In post from 27th May 2025 to 31st December 2025
S Pullins Executive Director of Nursing, Midwifery and Allied Health Professionals/Divisional Director of Paediatrics, Women's Services and Corporate Support*	2	3	
G Murphy Interim Executive Director of Nursing, Midwifery and Allied Health Professionals/Divisional Director of Paediatrics, Women's Services and Corporate Support*	3	3	In post from 23rd October 2025
G Traub Director of Operations	7	7	
J Reid Director of Human Resources, Organisation Development and Corporate Communications	7	7	
D Spence Divisional Director of Community Care	5	7	
Dr P Corr Divisional Director Mental Health, Learning Disability and Community Wellbeing	6	7	
L McCartney Interim Divisional Director of Surgical and Clinical Services	5	7	
A Harris Divisional Director of Medicine and Emergency Medicine	3	7	
N Martin Divisional Director of Strategic Planning Performance and ICT	7	7	
P Graffin Divisional Director of Infrastructure	7	7	

* Indicates voting Board Member. Other Directors are required to attend Trust Board but may not vote.

The governance arrangements for the Trust are based on an Integrated Governance model that links financial governance, risk management and clinical and social care governance into a single framework (see chart overleaf).



The Trust Board has four Committees to scrutinise the Trust's governance systems and to provide assurance to the Trust Board on their effectiveness;

- Audit Committee;
- Remuneration Committee;
- Charitable Trust Funds Advisory Committee; and
- Outcomes and Assurance Committee.

The Audit Committee

The Audit Committee is a Board Committee which has a central role in the Trust's Governance Framework. Its Terms of Reference include the duties set out below:

- To work with the Assurance Committee collectively to ensure an overall system of integrated governance in the Trust;
- To review the establishment and maintenance of an effective system of internal control, across the whole of the organisation's activities (both clinical and non-clinical) that supports the achievement of the organisation's objectives;
- To ensure that there is an effective internal audit function, established by management, that meets the Global Internal Audit Standards and provides appropriate independent assurance to the Audit Committee, Chief Executive and Board;
- To review the findings of the external auditor and consider the implications of, and management's responses to, their work;
- To review the financial extract of the Trust's Annual Report and the Financial Statements before recommendation to the Board; and
- To oversee the adequacy of the Trust's arrangements for ensuring that value for money is obtained in the expenditure of all public funds entrusted to its care.

The Committee has three Non-Executive members, including the Chair, and met four times during 2025/26.

The Committee, supported by the Audit Steering Group, reports to the Trust Board and provided the Board and the Accounting Officer with assurance on the adequacy and effective operation of the systems of internal control. Minutes of meetings are presented to the Trust Board detailing the key issues discussed at meetings, including the consideration of: changing financial policy; financial risk management; internal audit work plans and reports; the annual report and resource accounts and the Northern Ireland Audit Office annual Audit Strategy and Report to Those Charged with Governance.

The annual Audit Committee Report for 2025/26 summarised the work of the Committee and provided its satisfactory opinion on the comprehensiveness and reliability of the assurances available to support the Board, and specifically, the Interim Chief Executive as Accounting Officer in her accountability obligations.

The Audit Committee functions in accordance with best practice contained in the Audit and Risk Assurance Committee Handbook (NI) (March 2018) and operates under agreed Terms of Reference which are reviewed annually. During the year, the Audit Committee completed the Northern Ireland Audit Office Self-Assessment Checklist and no issues were identified.

The Audit Committee has unfettered access to internal and external auditors in order to gather independent assurance over the adequacy of the governance framework and the Chair meets independently with representatives at intervals during each year. Northern Ireland Audit Office has subcontracted the audit for 2025/26, and representatives of the Northern Ireland Audit Office, their subcontractors and the Head of Internal Audit attend Audit Committee meetings.

The Remuneration Committee

The Remuneration Committee is a Committee of the Trust Board tasked with the responsibility for approving the remuneration of Executives. The Committee is chaired by the Trust Chair and is comprised of three Non-Executive Directors in total. It met three times during 2025/26.

The main functions of the Committee are as follows:

- To advise and make recommendations to the Board on performance, development, succession planning, appropriate remuneration and terms of service for the Chief Executive and all Senior Executives, guided by Department of Health policy and best practice, and on the advice of the Chief Executive and other Senior Executives as appropriate;
- To provide advice to the Board on remuneration, including all aspects of salary and other contractual terms, as well as arrangements for termination of employment of Senior Executives;
- To ensure robust objectives, performance measures and evaluation processes are in place within the Trust in respect of Senior Executives;
- To ensure that the Chief Executive and Senior Executives are fairly rewarded for their individual contribution to the organisation, having proper regard to the organisation's circumstances and performance and to the provision of national arrangements;
- To monitor and evaluate the performance and development of the Chief Executive; and
- To oversee appropriate contractual arrangements for the Chief Executive and Senior Executives including the proper calculation and scrutiny of termination payments, taking account of relevant guidance as appropriate.

The Outcomes and Assurance Committee

The Outcomes and Assurance Committee met on four occasions during 2025/26. The Outcomes and Assurance Committee is a standing committee of Trust Board. The purpose of the Outcomes and Assurance Committee is to review the effectiveness and reliability of the Trust's assurances regarding governance arrangements, risk management and the control environment. The committee is chaired by a Non Executive Director.

The Outcomes and Assurance Committee is a key committee of the Trust Board, carrying significant responsibility and a large volume of work. This work is dispensed through three Steering Groups and a Programme Board:

- Safety and Care Quality Steering Group;
- Good Governance Steering Group;
- Standards, Compliance and Regulation Steering Group; and
- Reform and Quality Improvement Programme Board.

The Steering Groups are chaired by Executive Directors and form part of the second line of assurance within the Integrated Governance and Assurance Framework. The Steering Groups support the delivery of the Trust's vision, goals and corporate objectives, identifying the gaps in controls and the constraints that prevent their achievement.

The Charitable Trust Funds Advisory Committee

A Non-Executive Director chairs the Charitable Trust Funds Advisory Committee with senior staff, including the Director of Finance, in attendance. The Committee oversees the administration of Charitable Trust Funds in line with the Trust's Standing Financial Instructions. During 2025/26 the Committee met on three occasions. The role of the Committee is to oversee the administration, including banking arrangements, investment and disbursement of Charitable Trust Funds. It also ensures that a strategic approach is adopted with regard to charitable expenditure and that Directorates produce and implement annual expenditure plans relating to all funds at their disposal. While financial activity is included within the consolidated accounts of the Trust, a separate annual report and accounts in respect of Charitable Trust Funds and the work of the Advisory Committee are prepared annually and approved by Trust Board.

Other Assurance Groups

The Trust has a Procurement Board with representation from key procuring Directorates and Business Services Organisation Procurement and Logistics Service (PaLS). It oversees and reports on the procurement and contract management arrangements for the Trust, ensuring best practice in compliance with Northern Ireland procurement policy and internal controls for all non-payroll expenditure. The Procurement Board is supported in its work and planning by the Operational Procurement Group which addresses the practical implications of change management for the Trust and provides highlight reports and assurance to the Board.

The Trust is supported in its procurement by the Department's two Centres of Procurement Excellence (CoPEs): Business Services Organisation Procurement and Logistics Service (BSO PaLS) and the Department of Finance Construction and Procurement Delivery Health Projects Division (CPD–Health Projects).

Social Care procurement is an area of particular importance and is reviewed in the context of the Light Touch Regime (LTR). In order to minimise the risk of non-compliance with the Procurement Act Regulations (2023), all Department of Health Arm's-Length Bodies rely on CoPE cover for social services under the LTR. Over-threshold procurement for Social Care is being progressed by PaLS via the Social Care Procurement Board reporting to the Regional Procurement Board.

Business Planning and Risk Management

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

Business Planning Processes

The Trust's vision, values and corporate priorities are set out in a Corporate Plan, which is subject to Departmental approval. The current Corporate Plan covers the years 2024/25 to 2027/28. Flowing from the Corporate Plan, each Division produces an annual Divisional Plan, which details its aims and objectives for the year.

The Department established a Strategic Outcomes Framework (SOF) for 2024/25 and 2025/26, with a suite of strategic outcomes depicting the condition of health and wellbeing that we want to achieve for our population and associated key indicators. It is accompanied by a set of System Oversight Measures (SOMs), which provide the short-term Ministerial and Departmental priorities to the HSC system. The SOMs were monitored throughout 2025/26 as a measure of performance for all Trusts.

The achievement of plans and performance internal to the Trust are progressed through Divisional Accountability meetings across the year, as well as through the Trust's performance management arrangements and Service Delivery Plans. The Trust received a Limited Assurance finding from an Internal Audit into the revenue business case process and has updated its RBC policy and PPE reporting processes to implement the agreed recommendations.

Two Trust Board committees, the Resources Committee and Outcomes and Assurance Committee, monitor the Trust's performance against objectives in service delivery and reform. The Trust Board receives a monthly Performance Report setting out performance against regional targets, System Oversight measures trajectories and other key performance indicators.

System Oversight Measures (SOMS) submissions have been submitted with varying levels of confidence due to ongoing work to develop reports from the encompass system. Validation continues to progress to ensure confidence levels reach a high standard for the Trust's performance reporting.

Risk Management

The Trust complies with The Orange Book on management of risk and is committed to ensuring that risk management arrangements are an integral part of the organisation's culture. The Assurance Framework including the Principal Risk Document describes the Trust's objectives, identifies potential risks to their achievement, the key controls through which these risks will be managed and the sources of assurance about the effectiveness of these controls.

The Risk Management Strategy describes the ongoing processes in place to identify and prioritise the risks to the achievement of the organisation's objectives and the systems that are in place for the identification, analysis, control and review of risks and explains its approach to risk appetite. The strategy is underpinned by the Trust's Risk Register Production and Management Guidance. All Directors, Assistant Directors, Clinical Directors, Clinical Leads, Clinicians, Senior Managers, Facility/Ward Managers and Heads of Department ensure that all activities within their area of responsibility are assessed for risk and that any identified risk is eliminated, mitigated or controlled. Managers and staff at all levels have responsibility to proactively identify hazards and potential risks to meeting objectives. These may relate to patient and service user safety and wellbeing, quality of service, staff wellbeing, financial resources, targets / standards and reputation.

Risk can be identified from a number of information sources such as adverse incidents, complaints, legal proceedings or risk assessments. Each risk record includes a description of the risk, current control measures in place to manage the risk, an assessment of the impact and likelihood of realisation of the risk (initial, current and target risk levels) as well as action necessary to treat/remove the risk.

The Trust has documented its Risk Appetite Statement within its Risk Management Strategy, and this was approved by Trust Board at a workshop in February 2026. The Trust defines risk appetite as 'The amount of risk that an organisation is prepared to accept, tolerate, or be exposed to at any point in time.' Trust Board has considered the level of risk that it is prepared to accept for key aspects of the delivery of health and social care.

The Principal Risk Document highlights the key risks to the achievement of the organisation's objectives. This tool was developed to ensure there is a comprehensive method for the effective, focused identification and management of the principal risks that arise in meeting the corporate objectives. The Principal Risk Document is used to provide the Trust Board with a simple and comprehensive account of those risks identified, actions required and outstanding gaps in control. There were no risks added to or removed from the Principal Risk Document during the year. This document was last presented to the Trust Board in January 2026 and the Outcomes and Assurance Committee in March 2026. During the year assurance maps for 6 Principal Risks and 3 Corporate Risks, providing assurance over key controls and control gaps, were presented to Outcomes and Assurance Committee.

The Corporate and Divisional Risk Registers are used to support ongoing review and update of the Principal Risk Document. The Trust's Risk Management Strategy sets out the systems and processes by which risks are identified and controlled.

An Internal Audit of Risk Management was last undertaken during 2024/25, and this provided a satisfactory level of assurance.

There are structured processes in place for incident reporting and the review and learning from Serious Adverse Incidents (SAIs). The Trust has in place a Corporate Trigger List, which identifies incidents that must be reported by all staff, onto the Trust's Incident Reporting System, Datixweb. In addition, Trigger Lists are in place within all Divisions, which also include service specific reportable incidents. These arrangements are supported by Risk Management Awareness training, which is available as an e-learning package and is mandatory for all staff.

As at 20 March 2026 the Trust had a total of 14 overdue SAI Reports compared to 75 as at 31 March 2025. The Trust continues to work towards Strategic Planning and Performance Group agreed targets for the reduction in the number of overdue reports. Progress is monitored through bimonthly meetings between the Strategic Planning and Performance Group and the Trust and also the HSC Support and Intervention Framework.

During the year, the Trust trained 100 staff in the methodology and processes for completing a SAI review. Family/service user involvement is intrinsic within the SAI review process, and the outcome of each SAI is focused on internal and regional learning.

The Trust is committed to promoting and maintaining an open, just and learning environment in which the emphasis is placed on learning lessons and being open and transparent when care goes wrong. The Trust has processes in place for learning from experience, learning from serious adverse incidents, complaints, litigation and external reviews/inspections.

Information Risk

Information risks are managed within the context of the Trust's Risk Management Strategy. Such risks are identified and documented at a number of levels including the Corporate Risk Register. Information Governance (IG) is a Principal Risk for the Trust, and this is reviewed at the quarterly Information Governance Forum chaired by the Trust's Senior Information Risk Owner (SIRO). Assurances are provided to the Good Governance Steering Group and up to Assurance Committee, on IG Incidents, Freedom of Information and Data Protection Act request compliance, mandatory training compliance and update on internal audit recommendations progress.

Information Governance incidents are reported through the Trust's incident reporting system, Datixweb. The number of Information Governance incidents reported during the period 1st April 2025 to 31st December 2025 was 368, which is an increase of 58 for the same period in the previous year, attributed in part to the implementation of encompass and also in part to an increase in lost/missing records. Incidents and trends are reviewed by the Trust's Information Governance and ICT Forum and learning is shared across divisions. There were 7 personal data breach incidents reported to the Information Commissioner's Office (ICO) during the period 1 April 2025 to 28 February 2026. Three incidents have been closed by the ICO with no further regulatory action. The Trust awaits a response in respect of the remaining four.

Information security remains as a Principal Risk during the year due to the increasing sophistication of cyber attacks. The Trust Information and Communications Technology (ICT) Service continues to hold ISO270001 and achieved recertification in July 2025. This gives assurance with regards to Cyber and Information Security, along with ISO20000 (International standard for IT Service

Management) Accreditations, most recently achieved in 2024. The Trust is also working with the Competent Authority (DoF) to address the requirements of the Network and Information Security (NIS) Regulations. Assurances are provided to the Good Governance Steering Group and up to the Assurance Committee in respect of ICT compliance in this regard.

The Trust has identified and provided training to its Senior Information Risk Owner (SIRO), Information Asset Owners (IAO), Assistant Information Asset Owners (AIAO) and Information Asset Administrators (IAA). Other roles, such as the Trust's Personal Data Guardian, Information Governance staff (includes the Data Protection Officer and the Freedom of Information Practitioner), ICT Governance Manager and Information System Managers, all contribute to the management of information risk. In addition, the Trust has an established Information Governance and ICT Forum, which reports to the Risk and Assurance Group via the Good Governance Steering Group. The Information Governance Forum oversees and directs an improvement programme that addresses the risk areas identified.

The Trust has an Information Asset Register with assets aligned to relevant business areas and identified responsible Information Asset Owners. This along with the development of the Trust's Information Sharing Register ensures that all information used for operational and reporting purposes is handled appropriately and in accordance with Trust policies, particularly where it is used by third parties or other government bodies.

Fraud Risk

The Trust takes a zero-tolerance approach to fraud in order to protect and support its key public services. The Trust Fraud Liaison Officer (FLO) promotes fraud awareness, and provides advice to employees on what may constitute fraud and reporting arrangements. The FLO co-ordinates investigations, in conjunction with the Counter Fraud and Probity Services (CFPS), provided regionally by the Business Services Organisation and in accordance with the Trust's Anti-Fraud and Bribery Policy and Response Plan.

The Trust requires mandatory triennial training of all staff in fraud awareness and issues regular reminders to staff on the risk of fraud.

Raising Concerns (Whistleblowing)

The Trust is committed to Raising Concerns (Whistleblowing) as a key component of our Open, Just and Learning (OJL) Culture with several Raising Concerns promotional events included in the Trust's OJL week in September 2025. The Trust's Openness Champion also participated in these events. The 'See Something, Say Something' campaign was also promoted at the Trust's Leadership Conference on 19th June 2025 – with staff available to provide advice and respond to any questions.

The Trust's Raising Concerns in the Public Interest (Whistleblowing) Policy, based on the HSC Framework & Model Policy was approved by Policy Committee on 13 June 2024 and is made available on the Trust Policy Library and through the dedicated page on the Trust's staff intranet where staff are encouraged to 'See something, say something'.

A dedicated Raising Concerns email account to enable staff to directly contact Human Resources (HR) staff with their concerns is available. Throughout 2025/26, eight formal concerns were raised, and impartial and independent investigating officers were appointed. In each instance, relevant Directors agree the Terms of Reference for the investigations. The outcomes of investigations are shared with the Divisional Director and relevant Executive Director, for professional scrutiny and sign-off.

The Team North Welcome for new staff is based on the NURTURE programme which sets out the Trust's expectations in relation to an open, just and learning culture, including our Raising Concerns in the Public Interest (Whistleblowing) Policy. Regular updates on all formal concerns are provided to Executive Team, and the annual Raising Concerns (Whistleblowing) Report is submitted to the Audit Committee and subsequently made available on Staffnet. Action Plans for all recommendations from the investigations are follow up and signed off by the Divisional Director and Executive Director.

All Managers are required to complete the mandatory e-learning Openness programme every three years with 62% compliance as at 31 March 2026.

Equality and Personal and Public Involvement

The Board has complied with its Section 75 equality and good relations duties. Section 75 duties are integral to the Trust's Assurance Framework; the Trust prioritises Section 75 within all aspects of its business agenda and has established a range of governance, management and reporting mechanisms to reflect this.

The Trust's Northern Partnership and Population Health Committee (formerly Equality, Engagement, Experience and Employment Steering Group) ensures compliance, advice and monitoring of the Trust's statutory obligations under Section 75, providing assurance the Trust is acting in line with relevant legislative requirements in relation to Equality and Rural Needs. The Committee ensures a shared vision for population health with partners external to the organisation, including oversight and accountability for the Trust's focus on population health and wellbeing, health and social care inequalities and support for carers. The Committee reports to Trust Board and meets formally four times yearly. The Committee is chaired by the Trust Chair or nominated Non-Executive Director and has a unique membership of internal and external stakeholders including representatives from service users, carers and the community and voluntary sector.

The Trust's policy development process ensures all Trust policies are screened for equality impact during development and review. All quarterly screening outcome reports are made available on the Trust's website.

Service users and carers are at the heart of everything the Trust does. The involvement of service users and carers enables the Trust to shape services, improve patient experience, and use resources in the ways that have the greatest impact on health and wellbeing. The Trust actively and regularly involves people, who receive and deliver services, in its decision-making and planning processes to make sure its priorities are influenced by the people who supply and use its services.

The Trust stakeholder involvement plan, entitled 'Connecting Patient and Client Experience, Personal and Public Involvement, and Co-production 2022–2025', sets out the Trust's vision, commitment and integrated approach to Patient and Client Experience (PCE), Personal and Public Involvement (PPI) and Co-Production - activities. Within the Trust, this includes Patient Experience Standards, the Patient Experience Collaborative, real time feedback, Care Opinion and 10,000 More Voices, Personal and Public Involvement and Co-Production. The Plan is underpinned by the Trust's strategic vision, to provide compassionate care with our community, in our community and was co-produced with services users, carers and staff. The Trust is currently co-designing a new Involvement and Engagement Strategy 2026 to 3031, which will ensure that the voice of patients, carers, families and communities are embedded at every level of the organisation, shaping how we design, deliver, and improve services.

Ensuring involvement is at the core of the Trust's business agenda, a range of governance, management and monitoring mechanisms are in place to reflect this.

The Northern Partnership and Population Health Committee provides assurance that the Trust is meeting all of its statutory responsibilities and is responsible for overseeing the Trust's approach to personal and public involvement and patient experience.

The Trust evaluates and evidences the effectiveness and impact of involvement through the completion of the regional PPI monitoring tool and assurance framework and submits it to the PHA on a six-monthly basis. A three-monthly Care Opinion accountability framework monitoring report is submitted to the PHA. Information and data from both of these mechanisms are included in the Involvement Annual Report to evidence performance reporting requirements.

Having the best health and wellbeing for everyone in the Trust's communities can only be achieved by putting people at the heart of its work. For effective involvement, people need to feel supported, and for their contribution to be valued, respected and have an impact. The Trust has established, and continues to support, a number of service user panels in partnership with service users, carers and the community and voluntary sector. These User Panels are established groups of individuals and representative organisations who have a keen interest in the standard and quality of Trust services. They work in partnership with Trust staff to ensure their views are part of the planning, delivery and monitoring of services. Each panel is user-led, chaired by a service user or carer, and provides an opportunity for stakeholders and their representatives to be involved in the developing and planning of services.

The Trust's new co-produced five-year Carer Strategy 2026 to 2031 is currently open for public consultation to seek views from carers, families, staff and community partners. The strategy aims to improve and coordinate support for carers and is based on feedback from carers and staff.

The Trust's Involvement Network continues to offer a number of involvement opportunities. There are over 300 service users, carers and community representatives working with Trust staff to develop services. Whether this is co-designing a new service, co-producing training or having input into information provided, they are a key resource for the Trust. Over the last year, members have participated in 100 involvement opportunities.

The Engagement Advisory Board continues to ensure that the Trust is approaching engagement in a way that meets the needs and interests of all communities, with a focus on targeting the most hard to reach. Board Members have a wealth of lived experience and are active members within their communities. The Engagement Advisory Board meets on a three-monthly basis and is chaired by a service user. This year members have been involved in and provided guidance on the review of the Delayed Discharge Policy, Patient Initiated Follow Up project, and the consultation and pilot of Body Worn Cameras.

It is important that Trust staff have the appropriate training and support to achieve effective service user and carer involvement. This year 914 staff have taken part in the Trust's Specialist Involvement training programme.

As the Trust continues to deliver on transformation, using involvement methodologies will support it to listen to the voices of those people within communities who have lived experience of using services. The Trust continues to embed Care Opinion across the Trust. This online user feedback system allows service users and carers to provide anonymous feedback about health and social care services. Since the launch of Care Opinion in August 2020, 3820 stories have been received. Of the stories received, 83% of those that left feedback had a positive experience. The other stories enable the Trust to support learning and improvements.

The Trust is piloting live patient feedback at the point of care. This initiative supports the Northern Trust Quality Strategy 2024–2027 and aims to make services more responsive to what matters most to patients. By gathering feedback in real time, we can identify areas for improvement quickly, celebrate positive staff contributions, and ensure patient voices shape service design and outcomes. The feedback mechanism is designed to complement existing tools such as Care Opinion, this approach ensures that feedback is not only collected in real time, but also used to inform service improvements, staff training needs, and positive recognition for staff. In December 2025 the Trust launched our first pilot in the Causeway Ambulatory Unit. The pilot ran for 2 weeks and during this time 90% of patients were very satisfied with the overall care they had received. The Trust is now working with General Surgery and Cancer (Chemotherapy Treatment) to pilot live feedback in another two areas.

As part of the implementation of Shared Decision Making (SDM), the Trust continues to actively support SDM pilot projects across service areas, in collaboration with the 10,000 More Voices initiative. These pilots are designed to gather feedback on Service User experience of SDM in practice. The first three pilots have concluded. The fourth SDM project is on Do Not Attempt Cardiopulmonary Resuscitation (DNACPR) decisions and conversations.

The data from these projects are analysed and shared with the service for learning and improvements.

The Trust also continues to collect and report on complaints, comments and suggestions made by members of the public and service users received through the Your Views Matter process.

Main Sources of Independent Assurance

The Trust receives independent assurances from a number of sources during the financial year:

- Business Services Organisation Internal Audit – through a programme of annual audits, based on an analysis of risk, under an Annual Service Level Agreement;
- Regulation and Quality Improvement Authority (RQIA) – responsible for the registration and inspection of a wide range of health and social care services and provide assurance on the extent to which services provided by the Trust, or those commissioned from third party providers, comply with applicable quality standards;
- Annual Business Services Organisation assurance in respect of Shared Services functions via Service Level Agreements, Key Performance Indicators and customer fora;
- Medicines and Healthcare products Regulatory Agency (MHRA) regulates medicines, medical devices and blood components for transfusion through regular inspections and reports; and
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges.

Northern Ireland Audit Office also provides an external audit independent opinion to the Assembly on whether the Trust's accounts for Public Funds, Funds held on behalf of Patients and Residents and Charitable Trust Funds present a true and fair view of the Trust's financial activities and the regularity of transactions.

The Trust also receives assurances from internal sources, on the effectiveness and operation of controls across a range of governance areas. These include:

- Principal Risk Document;
- Risk Registers;
- Board-appointed committees including the Assurance Committee, Audit Committee, Remuneration Committee and Charitable Trust Funds Advisory Committee; and

- Reports from Directors at Board Meetings.

The Board assures itself on the quality of information that comes to it, through various methods, including:

- Feedback from Directors on whether the information meets their needs;
- Open debate, via workshops, on issues facing the Trust; and
- Use of patient and staff stories to confirm/assure on the Trust's standard of services.

Until encompass go-live in November 2024 the Trust Board received a monthly Performance Report on progress against Service Delivery Plan and other Ministerial targets. Each operational Division has a monthly performance scorecard to provide feedback at Divisional Accountability meetings. The Trust Director of Finance provides a report to the Trust Board each month on its financial performance and its capital schemes. Commentary is included on the statutory duty of breakeven, financial risk, budgetary position and assumptions.

Internal Audit

The Trust utilises the Internal Audit function provided by the Business Services Organisation, which operates to defined standards and whose work is informed by an analysis of the risks to which the Trust is exposed, against which annual audit plans are based.

Internal Audit's review of the status of recommendations, due to have been implemented by 31 March 2026, determined that a total of 82% (2024/25 – 83%) were fully implemented, with 17% (2024/25 – 15%) partially implemented and 1% (2024/25 – 2%) in which implementation had not yet begun. This outcome was in line with the corporate target and represents the importance placed by the Trust on compliance with recommendations. The Audit Committee and Audit Steering Group have been focused, and will continue to focus, on Priority 1 recommendations and those not yet fully implemented.

In addition, there are four outstanding regional IT recommendations dating from 2018/19, which are the responsibility of Digital Health and Care Northern Ireland in the Department of Health, to implement. The risk to cyber security which the recommendations seek to address remains with the HSC.

At year end, fifty-two of the open outstanding Priority 1 and 2 audit recommendations related to significant findings which caused limited / unacceptable assurance to be provided in individual previous audit reports. Of these 52 recommendations, 26 (50%) were implemented, leaving 26 (50%) open, outstanding significant audit recommendations, all of which are partially implemented.

In 2025/26 Internal Audit completed the full programme of audits planned. The table below provides a summary of the outcome of the Internal Audit Assignments for 2025/26.

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE	SUMMARY OF SIGNIFICANT FINDINGS RE LIMITED / PARTIALLY LIMITED REPORTS
Corporate Risk Based Audits		
Management of General Surgical Triage *(Substantive Follow Up on previous Unacceptable assurance report in 2024/25)*	Limited	Internal Audit provide limited assurance in relation to the management of General Surgery Triaging on the basis that organisation and management of triage sessions is not effective even though triage sessions are included on Consultant job plans. There is not yet reporting within the Trust assurance framework on time taken to triage against IEAP targets, this despite Internal Audit being able to obtain these reports within the Trust during fieldwork
Laboratory Services	Limited	Internal Audit can provide limited assurance in relation to Laboratory Services. Limited assurance has been provided on the basis of governance and reporting of Laboratory Services through the Trust / Divisional assurance framework is not sufficiently defined or developed
Health Visiting	Limited	Internal Audit are providing limited assurance in relation to Health Visiting on the basis that this service has significant resourcing challenges which results in delays in conducting visits and health promotion activities. This has an impact on the KPIs and governance arrangement across this service.
Mental Capacity Act	Satisfactory	
Medical Recruitment and Retention	Limited	Internal Audit has provided limited assurance on Medical Recruitment and Retention, due to the Trust having no formal strategy in place, and the Trust is failing to meet 5 of the 6 recruitment timeliness KPIs. Additionally, there is no end-to-end measurement of recruitment timeliness from resignation or leaver notification through to requisition submission to HR.
Medicines Homecare Services	Limited	Internal Audit is providing limited assurance in relation to Medicines Homecare Management, this is where there is a

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE	SUMMARY OF SIGNIFICANT FINDINGS RE LIMITED / PARTIALLY LIMITED REPORTS
		requirement for clinical checks on Homecare Medicines prescriptions, prior to order and administration.
IT Audit – Asset Management	Split Assurance: Satisfactory: IT Asset Lifecycle Management (that are the responsibility of Digital Services to allocate) Limited: Trust wide utilisation of IT Assets and IT Asset Lifecycle Management (that are the responsibility of Estates i.e. iPhones, Telephony)	Internal Audit are providing Satisfactory assurance in relation to the IT Asset lifecycle management of those IT assets that are the responsibility of ICT to procure, configure and deploy and to ensure security posture. We found that there are generally robust controls across the management of these IT Assets. Internal Audit are providing Limited assurance in relation to the utilisation of some types of IT Assets types across the Trust
Governance including Controls Assurance Audits		
Delivery of the People and Culture Plan	Satisfactory	
Management of Clinical Audit	Satisfactory	
Claims Management	Satisfactory	
Business Continuity Planning *(Substantive Follow Up on previous Limited assurance report in 2023/24)*	Limited	Internal Audit continues to provide limited assurance on the management of Business Continuity. While some control improvements have been implemented, further work is required to fully deliver the significant recommendations. Plan testing remains inconsistent and needs to be more fully embedded, with outcomes and learning reflected within the Trust's assurance framework.
Medical Job Planning	Satisfactory	

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE	SUMMARY OF SIGNIFICANT FINDINGS RE LIMITED / PARTIALLY LIMITED REPORTS
Medical Devices *(Substantive Follow Up on previous Limited assurance report in 2023/24)*	Satisfactory	
Financial Audits		
Payments to Staff – with a focus on Nursing and Midwifery	Split Assurance: Satisfactory: Payments to Staff – with a focus on Nursing and Midwifery Limited: Management of Hours Owed as per eRoster and Management of Enhanced Shift Payments	Internal Audit are providing satisfactory assurance in relation to Payments to Staff with a specific focus on payments to nursing and midwifery staff Limited assurance is being provided in relation to Management of Hours Owed as per eRoster and Management of Enhanced Shift Payments
Non-Pay Expenditure – Children and Young Person Division	Split Assurance: Satisfactory for Non-Pay Expenditure but Limited for Contract Management arrangements	Internal Audit provided satisfactory assurance in relation to Non-Pay Expenditure on the basis that controls over expenditure are generally operating effectively. Limited assurance is being provided in relation to contract management arrangements. Limited assurance is provided on the basis that across the sample tested, robust contracts were not always in place. There is a need for training programme to help build understanding of the process for robust management of contracts going forward.
Management of Waiting List Initiative Contracts with Independent Sector Providers	Limited	Internal Audit is providing Limited assurance in relation to the Management of Waiting List Initiatives Contracts with Independent Sector Providers (ISP). Oversight / governance arrangements need to be reviewed and strengthened as assurances in respect to key clinical

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE	SUMMARY OF SIGNIFICANT FINDINGS RE LIMITED / PARTIALLY LIMITED REPORTS
		governance areas from ISPs are not requested for review and sharing within the Trusts assurance framework.
Management of Client Monies in Independent Sector Homes and Adult Supported Living Facilities	Split Assurance: Satisfactory: Management of Client Monies in all 8 homes visited Limited: Trust Monitoring Arrangements of Service Users Finance	Internal Audit are providing Satisfactory assurance in relation to the Management of Client Monies however Limited Assurance in relation to the Trust's monitoring arrangements for residents' finances by Key Workers as this does not occur consistently
Private, Paying and Change of Status Patients	Limited	Internal Audit are providing Limited assurance in relation to Private, Paying and Change of Status Patients. The functions, roles and responsibilities, performance management and oversight arrangements of the Private, Paying and Change of Status Patients process are not clearly defined.
Management of Non-Emergency Transport	Limited	Internal Audit is providing limited assurance in relation to Non-Emergency Transport. A root cause is a lack of robust and effective contract management of non-emergency transport (which has previously identified as a theme regionally across Health and Social Care audits of contracts in recent years).

Business Services Organisation Assurances

The BSO provides a range of services to and on behalf of the Trust, under annual service level agreements, these include;

- The Directorate of Legal Services;
- Procurement and Logistics Services, which is the HSC's Centre of Procurement Expertise;
- Information Technology Services;
- Counter Fraud and Probity Services; and
- Shared Services encompassing Payroll, Recruitment, Accounts Payable and Receivable and Business Services.

A number of audits (summarised below) have been conducted in BSO Shared Services as part of the BSO Internal Audit Plan. While the recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward, the Trust closely monitors performance at a number of customer fora and takes action where necessary.

Shared Service Audit	Assurance
Payroll Shared Service	Satisfactory
Accounts Receivable	Satisfactory
Accounts Payable Shared Service	Satisfactory

Overall Opinion

In 2025/26 Internal Audit completed the full programme of works planned but in her annual report, the Head of Internal Audit provided the following Limited opinion on the Trust's system of internal control.

"Overall, for the year ended 31 March 2026, I can provide Limited on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Limited assurance has been provided in a significant proportion (almost half) of the audits in 2025/26 and two thirds of the audits contained at least an element of Limited assurance. The Limited assurances provided in respect of Business Continuity Planning, Management of General Surgical Triage, Laboratory Services, and Management of Private, Paying and Change of Status Patients are of particular note. The number of significant audit findings reported this year is higher than previous years.

Whilst providing Limited assurance, I acknowledge the generally good performance of the organisation in addressing Internal Audit recommendations and that Satisfactory assurance has been provided in some core areas such as: Management of Clinical Audit, Delivery of the Trust's People and Culture Plan, Payments to Staff, and Medical Job Planning.

I advise the Trust to focus on addressing the key issues (above) and the themes identified in the 2025/26 audits, primarily the need to develop: Utilisation of and reporting from Epic; Contract Management; and implementation of recommendations in relation to Business Continuity Planning and Management of General Surgery Triage. I also advise specific Management focus on addressing the significant audit recommendations in the 2025/26 Limited assurance audits."

Regulation and Quality Improvement Authority (RQIA)

I confirm implementation of the accepted recommendations made by RQIA, and that the Trust has received one final RQIA Review report since April 2025:

- Inspection of Outpatient Departments (Northern Health and Social Care Trust).

No new RQIA reviews have commenced.

Since April 2025, the Trust received 55 reports relating to routine inspections (announced and unannounced) of Trust facilities. Areas for improvement were identified for 41 facilities inspected, for which Improvement Plans have been completed and returned to RQIA. Progress against improvement plans is monitored by the Divisional Governance Teams. In 14 of the facilities inspected no areas were identified for improvement.

Other Reports

I confirm that the Trust is not in receipt of any other inspection reports since April 2025.

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of the effectiveness of the system of internal governance. My review is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, 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 by the Trust Board, the Audit and Outcomes and Assurance Committees and other related sub-committees, and a plan to address weaknesses and ensure continuous improvement to the system is being developed.

I am concerned that significant weaknesses were identified within elements of the Trust's governance, risk management and control framework which, if not addressed, could impact the achievement of system objectives. The Trust's system of internal control is underpinned by a comprehensive committee structure which provides oversight of all aspects of governance, including clinical quality, risk management (including organisational controls) and financial management.

Overall, a robust system of internal control is in place which supports the delivery of the Trust's policies, aims and objectives. However, in light of the limited overall assurance opinion issued by the Head of Internal Audit for 2025/26, and the number and breadth of internal control divergences identified, priority will be given to addressing both outstanding recommendations from previous years and those areas receiving limited assurance during the year.

The Trust Board regularly considers reports generated from the Assurance Framework. These reports contain information on levels of assurance, gaps in assurance or controls and action plans to mitigate any shortfalls.

The Audit Committee agree a programme of internal audit assignments on a three-year cycle, ratified annually, which is informed by an analysis of the risk to which the Trust is exposed, alongside discussions with members of the Executive Management Team and the Head of Internal Audit.

The Register of Interests maintained by the Board Secretary (available at https://www.northerntrust.hscni.net/registerofinterests), records declarations made by Board Members and is reviewed on an annual basis, or earlier if changes are notified by Board Members. In addition, Board members provide an annual statement confirming their compliancewith the Code of Conduct and Accountability.

In conclusion, as Accountable Officer, I am satisfied by the assurances provided by the regular reports from the Outcomes and Assurance Committee and the Annual Report from Audit Committee, in respect of the reliability and integrity provided by both Committees and of their comprehensiveness in meeting the needs of the Board and myself as Accounting Officer. It is my opinion that the Committees will provide the direction needed to ensure that sustained improvements are maintained to ensure that a sound system of internal control is in place. I am of the opinion that, when having considered the full range of assurances, the combined assurances available are sufficient to support the Trust Board and me in discharging our respective governance and accountability responsibilities.

Internal Governance Divergences

Progress on Prior Year Control Issues – Ongoing

Residential Childcare and Placement Availability

Residential Care and Foster Care placement availability is challenging on a regional and local level and there continues to be a significant reduction in enquiries to the regional Foster Care Recruitment Team for the Northern Trust area. There has been a sustained increase in the number of Looked After Children within the Trust area, with a further 3% increase between 31 March 2025 (879) and 30 September 2025 (903). By 10 March 2026, the number had reduced by 4 to 899, however placement availability remains an issue. Whilst the majority of young people continue to be provided with appropriate care placements, an increasing number of young people with challenging and complex needs have been cared for in unregulated arrangements. RQIA had served an improvement notice on the Trust given that the pattern of operating unregistered Children's Homes has persisted, and there is a continued reliance upon unregistered Children's Homes to meet the placement needs of the increasing Looked After Children population. The Trust had implemented an action plan in an effort to minimise further use of this type of arrangement with wide ranging actions e.g. Fostering Support Hub for fragile placements; enhanced support for Foster Carers; increase in recruitment of Foster Carers and seeking to identify resource for an additional kinship team. The Trust has further plans to increase placement availability, however these will require time to implement, and it is unlikely to avoid additional emergency unregulated arrangements in the intervening period. With respect to children with a Disability, Whitehaven has now reopened with reduced capacity for residential short breaks, given two young people are currently accommodated. Eden View remains closed to short breaks due to ongoing workforce issues. The Trust is acutely aware of the impact this has on families and young people and continues to work towards reopening services for this cohort of young people at the earliest juncture.

Aseptic Facilities

Aseptic processing is the manipulation of sterile medicinal starting materials and components in such a way that they remain sterile and uncontaminated whilst being prepared for presentation in a form suitable for administration to patients. Examples of aseptically prepared products in the Northern HSC Trust are total parenteral nutrition and parenteral systemic anti-cancer treatment (SACT) and monoclonal antibodies. As such, it is a critical and high-risk process that must be carried out by highly trained staff in facilities with pharmaceutical clean rooms and associated equipment (e.g. isolators, laminar airflow cabinets) that comply with the current standards of Good Manufacturing Practice (GMP).

The NI Regional Quality Assurance Service undertakes audits of all aseptic units against UK national standards. The Antrim Pharmacy and Laurel House cancer unit aseptic facilities were rated as overall HIGH risk to patient safety in the 2022/23 audits. Re-audits have been completed in 6–monthly

intervals and the risk rating has remained as HIGH for both facilities. These facilities are more than 25 years old and do not meet the national standards for aseptic preparation; they require urgent investment to prevent them presenting unacceptable risk to patient safety. A Pharmaceutical Quality System (PQS) has been established which records and reviews the microbiological and environmental monitoring of the facilities. Monthly 'high risk facility' meetings are held to review all aspects of the management and monitoring of the facilities and agreed actions recorded. In January 2026, the Laurel House aseptic unit closed one of the two isolator rooms to allow remedial works to the fabric of the room. The full schedule of work could not be completed with rescheduling of contractors underway. The room will remain closed until the work is completed. Should the unit be required to evoke contingency arrangements, the room could be used following risk assessment and reduction in the expiry date of the aseptically prepared products. The PQS demonstrates that the facilities are currently maintaining a level of control in terms of the fabric and finishings and environmental monitoring. There is active engagement with the Capital Development team and a preferred location and design of a new build has been prepared which would combine both Trust facilities into one unit. A regional review of aseptic services has been completed which includes the development of a Strategic Outline Case for NI Trust Pharmacy Aseptic Services to address the rising demand in cancer services and unmet need. The regional capital investment proposal included replacement facilities for the Trust and the requirement has been added to the Trust's Capital plan. Whilst the Trust has undertaken preliminary design work it awaits a decision in relation to capital funding.

The risk of not providing replacement facilities to the standard is that a decline in the ageing facilities coupled with the potential loss of environmental and microbiological control would lead to significantly reduced assurances of providing safe aseptic products for immunocompromised patients. In operational service delivery terms this would significantly jeopardise and likely prevent Pharmacy from being able to provide aseptic services to Northern Trust patients (outpatients and inpatients). There are no contingency facilities available in NI.

Dysphagia

Dysphagia management and the risks associated with the provision of food and drinks to people diagnosed with dysphagia, continues to be an area of focus and remains a principal risk to the Trust. The Trust Dysphagia Group provides leadership across the Trust to drive and embed key actions such as the implementation of the Food and Drink Safety Pause, prior to serving meals or drinks. The Trust Dysphagia Group has progressed actions to implement all of the recommendations for HSC Trusts set out in the National Confidential Enquiry into Patient Outcome and Death (NCEPOD) Report 'Hard to Swallow', and the RQIA of the Implementation of Recommendations to reduce Choking Incidents in the Trust.

The Clinical Education Centre regional eLearning programme is now available for staff working with adults and children (excluding neonates, where bespoke training materials are available).

An Internal Audit of Dysphagia Management was conducted in 2023/24, providing limited assurance and an action plan to take forward the recommendations of the report is overseen by the Trust Dysphagia Group. Significant progress has been made to develop electronic monitoring of role specific compliance with dysphagia training.

Regrettably, the Trust was advised by the Health and Safety Executive NI in August 2023, that it had referred a further incident, which occurred in March 2022, to their Major Investigation Team, relating to the death of a patient associated with an episode of choking. This investigation remains ongoing and a number of Trust staff have been interviewed.

Recruitment and Retention

There continues to be ongoing and significant workforce challenges across nursing, social work, and medical staffing within the Trust, with ongoing challenges to secure staffing across these professions. This remains a risk to the delivery of sustainable services.

The Trust continues to take the following actions:

- proactive nurse recruitment across Trust services, including nursing assistant recruitment, with sustained effort to recruit to areas that are challenging to staff consistently;
- proactive engagement with university students, through information sessions, careers fairs and positive practice learning experience, has supported positive recruitment of newly qualified nurses for February 2026;
- international nurse recruitment, which has continued to provide a steady number of arrivals since 2017; 286 internationally-educated nurses arrived in the Trust between April 2017 and January 2026, 10 of these being Mental Health nurses. Of the 286, 253 remain employed in the Trust. The Regional International Nurse Recruitment Campaign has now come to an end;
- continue to deliver sustained work to stabilise the substantive workforce, with the aim of reducing reliance on temporary and flexible nursing staff;
- established a Medical Workforce Recruitment Group, actively addressing current medical vacancies by working with Operational Divisions to agree and implement practical solutions to fill posts, including consideration of skill-mix options, the development of specialist posts, and targeted approaches aligned to International Medical Recruitment and wider workforce sustainability plans.
- In parallel to the above, the outworkings of the Regional Medical and Dental Agency Framework Group – established to review the previous framework, assess agency/locum utilisation across Trusts, and identify areas of high agency demand in advance of the procurement process, has now been completed. The new Regional Medical and Dental Agency Framework has been awarded and implemented from 2 March 2026. The Trust continues to maintain robust oversight through the ongoing review of medical locum usage via Retinue and in-house monitoring, working collaboratively with all Operational Divisions to reduce unwarranted reliance on agency cover, strengthen controls, and prioritise safe, sustainable staffing arrangements.
- The Trust's social work vacancy position has improved during the period, with vacancies reducing following recent recruitment activity (including 49 new appointments in July 2025). However, workforce pressure remains due to sustained growth in demand and the continued creation of new posts linked to policy/legislation and service expansion. In addition, recruitment remains cyclical, with a limited annual entry point for newly qualified social workers, meaning some vacancies will persist between intakes. While the Social Work Workforce Review (2022) recommended an additional 60 university places per year to address the historic deficit, the Department of Health has agreed 40 additional places, primarily aligned to the further roll-out of Multi-Disciplinary Teams in primary care. Any material increase in workforce supply is therefore not expected to be realised until at least 2027;
- ongoing review of the efficiency of nursing resources and appointment of a safe staffing lead nurse;
- review and monitoring of utilised nursing hours to assess the usage of contract agency;
- a Nurse Stabilisation Group has been established to develop and lead the planning and actions required to achieve maximum effectiveness of the Trust's available funding / resources associated with the Nursing and Midwifery Workforce (Funded Staffing Level) to deliver Trust workforce stability, patient safety and financial benefits realisation;
- new electronic rostering system in place for those who had existing rosters. Improved functionality and oversight will be available to support monitoring of safe staffing and efficiency and utilisation of nursing hours;
- progressing a regional refresh of Delivering Care;

- the Trust's retention programme has progressed into its next phase, building on early learning and strengthening implementation. In partnership with Queen's University Belfast and the Department of Health (Office of Social Services), the Trust continues to pilot a research-informed "theory of change" model focused on improving retention through strengthened professional identity, peer support and timely, reflective, compassionate support during critical care episodes. This work is intended to reduce burnout risk and improve staff experience and stability, recognising that retention remains a key enabler alongside ongoing recruitment activity; and
- collaborative work with NIMDTA, through the Single Lead Employer process, to deliver an improved employment experience for Doctors and Dentists in Training.

Financial Breakeven Position

The Trust engaged with the Department of Health (DoH) and the Strategic Planning and Performance Group (SPPG) throughout the 2025/26 Financial Plan process. An initial financial plan was submitted in February 2025, identifying an estimated deficit of £41m. Following confirmation of additional allocations and review of cost pressures, this reduced to £35m in April 2025. Further savings were identified in June 2025, and DoH confirmed deficit funding of £13m, reducing the forecast deficit to £18.1m. In September 2025, the Permanent Secretary wrote to all Trusts requesting plans to achieve break-even for 2025/26, including graduated savings scenarios. During September and October 2025, the Trust identified further savings of up to £10.8m, bringing total savings and cost avoidance measures to £33.6m for the year. Against the remaining deficit of £7.3m, the Trust developed additional scenarios in line with its statutory duty to break even and Circular HSC(F) 37/2023 HSC Break-Even and Financial Recovery. These scenarios were assessed as high or catastrophic in terms of their impact on services, staff and the wider HSC system. Implementation would have required approval from the Minister, DoH, SPPG and the Trust Board; this approval was not given. As a result, the Trust was unable to eliminate the residual deficit. Subsequent additional funding from SPPG for services included within the deficit forecast reduced the remaining operational deficit to £6.6m.

In addition, the pay award for 2025/26 was not fully funded, resulting in a pay award deficit of £19.5m. Combined with the operational deficit, this gave a total in-year deficit of £26.1m. Following agreement with HM Treasury for access to a Reserve Funding Claim, and the subsequent application of funding by the Northern Ireland Executive, the Trust received £26.1m in funding, enabling it to achieve break-even in 2025/26.

While the Trust has achieved break-even for 2025/26, the underlying fundamentals have not changed and a recurrent deficit remains and there is an anticipated additional savings requirement from DoH in 2026/27, as set out in the financial section of the Planning Guidance. The Trust has submitted a response outlining the savings that can be delivered; however, these will not be sufficient to achieve break-even in 2026/27. Accordingly, this Internal Control divergence will continue into the next financial year.

Budget Position and Authority

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

Cyber Security

The Trust continues to work with colleagues through the Regional Cyber Security Programme Board to address issues highlighted from external assessment and audit, to take common, consistent actions to monitor and continually strengthen cyber security issues.

As an Operator of Essential Services (OES) the Trust has completed a Cyber Assessment Framework (CAF) self-assessment for the Network and Information Systems (NIS) Competent Authority in May 2025 and received the report from the Competent Authority in December 2025. The Trust must also complete an external audit by the end of 2026 as specified by the Competent Authority. The Trust tracks progress against the Network and Information Security recommendations and the ongoing programme of work identified in the CAF. The Trust has brought in staff, "at risk," to manage the ongoing legal requirement both within ICT and Governance. A proposal to increase staffing in the area of Operational Security has been agreed and recruitment for phase 1 of this plan is underway.

The Trust ICT Department has achieved the updated ISO27001 and was most recently externally audited and accredited in July 2025. An ongoing risk is the lack of momentum regarding the Business Case approval for a Regional Security Operations Centre and SIEM solution.

Neurology

The Trust is committed to the sustainability of the neurology service, in conjunction with regional colleagues and SPPG, but continues to find it difficult to secure sufficient resource to adequately meet demand.

The first of the joint Northern / Belfast HSCT Consultant Neurologist posts aimed at addressing this took up post at the start of March 2021. The Trust has secured funding for two further Consultant Neurologists but has been unable to appoint to the posts. The Trust continues to have a presence from Consultant Neurologists from the Belfast Health and Social Care Trust and active support from the Belfast Neurology Team.

Recruitment remains an issue for Neurology and the Trust has submitted this as part of the Support and Intervention Framework with SPPG. The Trust is also actively engaged in the Neurology Alliance created by SPPG to address Neurology stability and reform.

The Trust has had periods of locum cover but this causes an increased issue with need for supervision that cannot be provided on site and when a locum leaves it can create a waiting list of patients not assigned to a consultant. The Trust is currently working with the South Eastern Health and Social Care Trust (SEHSCT) to establish an alliance to provide Neurology cover from SEHSCT but funded from NHSCT. This service remains at risk until this alliance can be established and staff in place.

Acute Mental Health Inpatient Bed Pressures

Pressures on mental health inpatient bed capacity have been noted on the Corporate Risk Register since 2017. Bed pressures have been sustained and significant over the course of 2025/26. These pressures pose an associated and continued negative impact in the areas of patient safety, experience, therapeutic outcomes and staff experience. The Royal College of Psychiatrists Guidance recommends 85% occupancy level for Mental Health inpatient wards; however the Trust overall occupancy frequently runs in excess of 100%, with additional contingency beds routinely required across all admission wards. Over-occupancy increases the risk in terms of patient safety, violence and aggression, incidents of self-harm and patients absconding from the wards and potentially coming to harm or risking public safety.

In addition, frequently throughout 2025/26 it has been necessary to operate a waiting list for admissions to a mental health inpatient bed. A regionally developed clinical prioritisation tool is used to determine the order of admissions.

Patients awaiting a mental health admission, including patients being detained under the Mental Health Order (MHO), are being managed in Emergency Departments, general hospital wards and in the community. These delays create pressure in these areas and on Approved Social Work Services who are required to remain with them until a bed is available. Furthermore, due to the delay in access to assessment and treatment the individual's assessment and treatment is delayed.

Flow across mental health beds has been limited, due to both the acuity of the patient population, (which has led to longer length of stay) and to insufficient access to placements in the community, to meet the needs of those people with complex mental health needs and dementia. Work is ongoing within the Trust on an Acute Mental Health Quality Improvement initiative, aimed at reducing the length of stay for Mental Health Inpatient Services. To date, this work has contributed to a reduction in overall numbers of delayed discharges, while also streamlining the admission process via a single point of access work stream. A Facilitated Early Discharge practitioner has been put in place in 2025 – 26 to support early discharge from inpatient care to Home Treatment Team. Engagement fora have been established to engage, prepare and support providers, regarding the likely future needs of Trust community placements, particularly those more complex requirements. As a result of this engagement, additional enhanced care and dementia beds have been opened by local providers. These beds have supported more timely and sustained discharges for some individuals, and engagement with providers continues.

Emergency General Surgery and Elective Surgery

Following the publication, in June 2022, of the Department of Health's review of General Surgery in Northern Ireland, it became clear that Causeway Hospital was not commissioned in line with a number of standards, required to be able to deliver emergency general surgery in the longer term. To be able to meet these standards, surgical ambulatory services in Causeway Hospital have been developed resulting in the opening of the Surgical Ambulatory Unit in February 2024. The Trust held a public consultation on proposals to reconfigure General Surgery services between 23 August and 29 November 2024. The Trust consultation outcomes report was presented to Trust Board on 22 May 2025 which received approval and was subsequently submitted to the Department of Health the following day for consideration by the Minister for Health. SPPG commissioned GIRFT (Getting it Right First Time) to independently review the proposed Reconfiguration of General Surgery at Northern Health and Social Care Trust. This review was completed at the end of March 2026 and a number of recommendations including how the proposal should proceed will now go forward for Ministerial approval.

Estate Risk

The age, condition and nature of the Trust Estate, continues to pose potential risks which are exacerbated by limited capital investment in major renewal and replacement projects. In line with best practice throughout the UK, the Trust commissions independent 'Six facet' surveys annually to assess the condition of the estate. The most recent survey carried out in July 2025 has estimated a backlog maintenance liability of £245m. This information forms part of the Trust's annual Property Asset Management Plan, which is submitted to the Property Management Branch at the DoH.
The Trust receives an annual capital allocation from the DoH specifically for backlog maintenance. The Estates Department prioritises this funding on risk reduction works in key areas like building fabric, mechanical and electrical infrastructure, fire safety, asbestos, lifts etc.

In 2025/26 this allocation was £5m. With this relatively low level of investment, the trend is for the backlog maintenance liability to increase year on year as buildings and plant continue to deteriorate. The Trust Estates Department continues to maintain all buildings and plant whilst highlighting any concerns and escalating risks as they become apparent. One such risk, which is now on the Trust's Corporate Risk Register, is the electrical infrastructure at Antrim Area Hospital. A planned upgrade has been fully designed however final business case approval has not yet been granted by DoH. This scheme, when complete, will reduce the electrical risk and potential failure of medical devices on the Antrim Hospital site.

The delay in capital funding being allocated to the next stage of Birch Hill (new Mental Health Hospital) increases the risk of maintaining Holywell Hospital. There are significant concerns on the estate and without adequate funding this site will continue to deteriorate into the future.
During 2025/26, continued significant pressures were also experienced on the revenue servicing and maintenance budgets, thus increasing potential risks to the safety of medical equipment, infrastructure and deterioration of the environmental condition of the Estate.

Changes to legislation, Health Technical Memoranda and Health Building Notes put maintenance revenue budgets under further pressure. While the return of Health Estates to the Department of Health has enabled Trust staff to communicate such pressures, including the funding required to enable compliance, the lack of funding will have an overall long-term impact on the physical estate.

Waiting List Initiative Procurement

In common with the other provider Trusts, the Trust does not have a compliant route to the procurement of Independent Sector Elective Access activity. The Trust spent approximately £25m on this activity in 2025/26, procured through Direct Award Contracts. The Trust has escalated this gap along with the need for development of a regional Centre of Procurement Expertise (COPE) for Independent Sector Elective Access activity and a compliant procurement mechanism.
While the Trust has agreed internal processes for selecting providers and assessing value for money, the ongoing and extensive use of Direct Award Contracts, carries a risk of legal challenge which could significantly impact the Trust's ability to procure waiting list initiative activity.

Reporting from encompass

Significant progress has been made since encompass go-live in November 2024, and the Trust continues to work very closely with DoH, the central encompass team and Epic to support further development of the required reports for statutory, regulatory and performance reporting. Once built these have required extensive data validation, much of which is ongoing with close liaison with SPPG and Hospital Information Branch. Similar issues have been experienced by other Trusts post go-live. A regional reporting oversight process has been established with representation from the Department of Health and SPPG. System build and data quality work is ongoing, with senior oversight internally.

General Surgery Triage

Internal Audit provided an unacceptable assurance in relation to the Management of General Surgery. The audit identified significant delays in triaging of red flag and urgent referrals and a lack of effective management contributing to the triage backlog. The audit made 3 recommendations for improvement. Management action has been identified to address the recommendations and work is ongoing to ensure surgical triage is completed with no delays to patient pathways. Internal Audit has completed a re-audit of surgical triage in 2025/26 and significant improvements have been made and assurance has now moved to limited assurance. Management actions and ongoing monitoring are in place with presentation of triage reports monthly at Trust Board.

Internal Control Divergences Arising During the Year

Cellpath Governance Statement Disclosure (under Irregular Expenditure)

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

In order to ensure continuity of this critical service delivery, in February 2026 the DOH Accounting Officer authorised the award of a contract for the delivery of cellular pathology services in the absence of a DoF-approved business case. Vital equipment supporting this service had reached or was close to reaching end of life and this posed a significant risk to service continuity.
The two options available were to either award the contract renewal based on 2023 tender prices that expired at the end of March 2026 or to recommence a lengthy procurement process, requiring the use of an estimated 70 plus Direct Award Contracts in the interim, likely at a higher cost and continuing to expose the service to an unacceptable level of risk.

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

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

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

This contract has a duration of 8 years and the Trust plan to also spend £15.4m in future years.

In response to the identified control divergence, the Trust is strengthening pre procurement controls to ensure that procurement activity does not proceed without an appropriate, completed and formally approved business case in line with Trust business case guidance.

The Trust has also been engaging with BSO PaLS to strengthen the latest Service Level Agreement to set out clear responsibilities for both parties in terms of ensuring that relevant business cases are approved in advance of the procurement proceeding and PALS request for new tender documentation also seeks assurance concerning appropriate business case approval. These actions address the underlying control weakness and establish a more robust and consistent assurance framework across both local and shared service arrangements.

Business Continuity

In 2023/24 Internal Audit undertook an audit of Business Continuity. The Internal Audit report provided Limited Assurance and made 10 recommendations for improvement. There were 3 significant findings and 3 key findings. In 2025/26, Internal Audit undertook a follow up audit on the recommendations from the 2023/24 audit.

Whilst the follow up audit noted that 6 of 9 recommendations (1 recommendation from the previous audit was superseded) are fully implemented, 3 recommendations (including in relation to 2 of the significant findings), whilst demonstrating progress, remain partially implemented. 86% of Priority 1 areas have a completed Business Impact Assessment/Business Continuity Plan completed in a new agreed format, however overall, 45% of all service areas still require this to be completed in the new format.

In addition, testing of the plans needs to be further embedded across the Trust. Recommendations are being taken forward with progress monitored via weekly Governance Reporting and oversight by the Emergency Planning and Business Continuity Committee.

GMC Enhanced Monitoring Visit – General Surgery

General Surgery at Antrim Area Hospital is in ongoing enhanced monitoring with NIMDTA which commenced in December 2023 following a Deanery visit and follow-up meeting. There were 15 areas for improvement with 5 currently closed off and 10 ongoing. The issues are in relation to educational and clinical governance, patient safety, workload, trainee and trainer support and undermining behaviours.

NIMDTA request regular updates on the Trust action plan and arrange 6 monthly follow-up meetings to monitor progress. The Deanery conducted a joint visit with NIMDTA in October 2024 and a further visit in 2025 but a number of areas of concern remain. NIMDTA continue to monitor the enhanced monitoring requirements outlined in the action plan, alongside additional deanery requirements, as part of their local monitoring processes. The service has engaged fully with NIMDTA to address the issues raised and is working with our trainees to improve their training experience.

Workload pressures within the team remains an area for concern and will not be fully addressed until the reconfiguration of General Surgery within the Trust but additional staff and improved team structures have alleviated a number of these pressures. The service has made significant progress in the identified areas for improvement and is taking positive steps towards closing off the remaining actions.

Inappropriate access

The Trust is investigating an incident of inappropriate access to patient records involving a number of staff. The incident has been reported to the Information Commissioner's Office and employee relations processes will be instigated as appropriate in line with Trust policy.

Internal Control Divergences Closed During the Year

Budget Position and Authority

The Budget (No. 2) Act (Northern Ireland) 2025, which received Royal Assent on the 11th July 2025, provides the statutory authority for the Executive's 2025/26 expenditure plans. Following the re-establishment of the NI Assembly the production and approval of the NI Budget is much more secure and therefore this will now be closed as an internal control divergence.

Payments to Medical Staff and Job Planning

Following a limited assurance Internal Audit on Medical Job Planning on the basis that there were a significant proportion of Consultants / SAS Doctors that did not have up to date job plans in place, the correct process for completing job plans as well as processes for payments to medical staff.

Internal Audit has now provided a satisfactory assurance in relation to Medical Job Planning. Sufficient action has been taken to address 11 of the 12 recommendations arising from the Payments to Staff and Job Planning audit. This represents a significant improvement from the limited assurance position reported in 2023/24.

A number of enhancements have been implemented to strengthen the control environment, particularly in relation to the Job Planning process and the completion, review, and oversight of Job Plans and payment processes. These improvements have addressed key weaknesses previously identified and have contributed to increased consistency, assurance, and governance. This will now be closed as an internal control divergence.

Management of Medical Devices

Following a limited assurance Internal Audit on Management of Medical Devices in 2023/24, management had agreed actions to address Internal Audit recommendations, including validating the Trust's Medical Device Asset Management System (eQuip), for all assets for which the Trust has responsibility. Servicing requirements were updated on the new eQuip system. A follow up audit was undertaken by Internal Audit and this provided satisfactory assurance.
A replacement medical device programme has been established for current need within the Trust. This 15 year rolling programme will require approximately £40m capital funding. This has been raised with the Department of Health Investment Directorate to establish a process to take forward.

This will now be closed as an internal control divergence.

Joint Advisory Group (JAG) Accreditation

The Endoscopy Service at Whiteabbey Day Procedure Unit received notification from JAG on 28 January 2020, advising that, "'the service had not been able to demonstrate adherence to JAG standards and accreditation had been withdrawn." Full JAG assessment will be required to regain accreditation.

The JAG on Gastrointestinal Endoscopy is not a mandatory requirement for performing endoscopy but is a quality assurance body that sets standards for endoscopy services in the UK. The Trust Endoscopy service recognises the value that JAG accreditation brings in terms of external validation, assurance of quality, and continuous improvement.

The service continues to work through the JAG accreditation framework which has changed recently, this has moved away from a periodic, inspection-based model of assessment to a more continuous quality assurance approach. The service is identifying areas for further development. This will now be closed as an internal control divergence.

Contract Renewal Business Cases

The Trust has updated its Revenue Business Case policy to reflect the requirement to carry out adequate and proportionate processes at time of contract renewal or extension. This will now be closed as an internal control divergence.

Payroll and Recruitment Services

The Payroll Shared Services Centre (PSSC) has received a Satisfactory Internal Audit Assurance again in 2025/26 following a Satisfactory Internal Audit Assurance in 2024/25, previously they had consistently received Limited Internal Audit Assurance since 2014/15.

The Payroll Quality Improvement Project continues with six strands addressing the remaining recommendations. The Payroll Quality Improvement Project aims to improve the quality and accuracy of payroll processing in specific areas of service delivery.

The Trust continues to participate annually in the following governance structures in support of these strands;

- Shared Services Regional Customer Services Forum; and
- Regional Payroll Customer Services Forum, in order to monitor operation, progress and governance of key decisions in relation to payroll.

In light of the Satisfactory Internal Audit Assurance received in each of the previous two financial years, this matter will now be closed as an internal control divergence.

Conclusion

The Northern Health and Social Care Trust has reflected carefully on the Limited overall assurance rating issued by the Head of Internal Audit for 2025/26. As Accounting Officer, I recognise the significance of this opinion and the requirement to strengthen the rigour of the Trust's system of accountability to support my responsibilities for the propriety, regularity and value for money in the use of public funds, in accordance with Managing Public Money Northern Ireland (MPMNI).

In response, the Trust will urgently address the corrective actions arising from the Limited assurance position and has initiated a focused programme of remedial action to address the underlying causes identified through internal audit. This includes strengthening governance, risk management and internal control arrangements in those areas where internal audit has provided Limited assurance during 2025/26, alongside completion of outstanding remediation in areas first identified in prior years (including 2023/24). An action plan with clear ownership and oversight arrangements is being put in place to ensure that recommendations are implemented in a timely manner and that improvements are sustained and embedded.

Notwithstanding these improvement requirements, for the year ended 31 March 2026, I am satisfied that the assurances provided through the Trust's wider governance framework, and in particular the work of the Outcome and Assurance Committee and the Audit Committee, are sufficient to support an effective system of integrated governance on which I can rely in discharging my responsibilities as Accounting Officer.

Suzanne Pullins,
Interim Chief Executive/Accounting Officer
25 June 2026

Remuneration and Staff Report

Remuneration Report

Scope of the Report

The Remuneration Report summarises the remuneration policy of the Trust and particularly its application in connection with senior managers.

The report also describes how the Trust applies the principles of good corporate governance in relation to senior managers' remuneration in accordance with HSS (SM) 3/2001 issued by DoH.

Remuneration and Terms of Service Committee

The Board of the Trust, as set out in its Standing Orders and Standing Financial Instructions, has delegated certain functions to the Remuneration and Terms of Service Committee including the provision of advice and guidance to the Board on matters of salary and contractual terms for the Chief Executive and Senior Executive Directors of the Trust, guided by DoH policy.

The members of the Remuneration Committee in 2025/26 were:

- Anne O'Reilly, Chair;
- Janet Gray, Non-Executive Director;
- George Platt, Non-Executive Director (until January 2026); and
- Mike Keating, Non-Executive Director (from March 2026).

The Remuneration Committee met on three occasions during the 2025/26 financial year to consider the starting salaries of the new Senior Executives appointed in-year, the performance assessment of all Trust Senior Executives and to approve the work objectives of the Chief Executive and Senior Executive Directors.

Early Retirement and Other Compensation Schemes

There were no early retirements or payments of compensation for other departures relating to current or past Senior Executives in 2025/26.

Remuneration Policy

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

Performance of Senior Executives is assessed using a performance management system which comprises individual appraisal and review and rates performance according to the relevant Senior Executive circular standards of performance. Their performance is then considered by the Remuneration Committee as presented by the Chief Executive (for Directors) and the Chair (for the Chief Executive) and the performance level approved against the achievement of regional, organisation and personal objectives. The relevant importance of the appropriate proportions of remuneration is set by the DoH under the performance management arrangements for senior executives.

Service Contracts

For the year 2025/26, all Senior Executives, except the Trust's Executive Director of Medicine, were employed on the DoH Senior Executive Contract. The contractual provisions applied are those detailed within DoH Senior Executive circulars.

The Trust's Executive Director of Medicine is employed under a contract issued in accordance with HSC Consultant Terms and Conditions of Service (NI) 2004.

Pay Awards

The 2025/26 pay awards for AfC and Medical and Dental staff were paid in February 2026. The DoH issued the relevant circulars in December 2025, effective from 01 April 2025.

The DoH issued 2025/26 pay arrangements for Senior Executives in January 2026. This was applied in March 2026, backdated to 01 April 2025.

In December 2025, the DoH issued a direction to uplift the payments made to Chairs and Non-Executive members, effective from 01 August 2024.

Notice Period

For Senior Executives, a three-month notice period is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice.

Retirement Benefit Costs

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

The costs of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement. As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The Government Actuary's Department published their actuarial valuation of the HSC Pension Scheme as at 31 March 2020 in October 2023. The outcomes of the 2020 valuation were an increased employer contribution rate of 23.2% from 1 April 2024 and no cost control mechanism breach. The 2020 valuation for the HSC Pension scheme reflected current financial conditions and financial assumption methodology agreed by the Actuary's Department and Department of Health NI.

Premature Retirement Costs

Section 16 of the Agenda for Change Terms and Conditions Handbook (issued on 14 February 2007 under cover of the DHSSPS Guidance Circular HSS (AfC) (4) 2007) sets out the arrangements for early retirement on the grounds of redundancy and in the interest of the service. Further Circulars were issued by the Department HSS (AfC) (6) 2007 and HSS (AfC) (5) 2008 setting out changes to the timescale for the operation of the transitional protection under these arrangements.
Staff made redundant, who are members of the HSC Pension Scheme, have at least two years' continuous service and two years' qualifying membership and have reached the minimum pension age, currently 50 years, can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months' pay. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment. However, if the redundancy payment is not sufficient to meet the early payment of pension cost the employer is required to meet the additional cost.

Senior Employee's Remuneration (including salary) and Pension Entitlements (audited)

The following sections provide details of the remuneration and pension interest of the most senior members of the Trust.

Table 2: Single Total Figure of Remuneration - NEDs

Single Total Figure of Remuneration								
Non-Executive Members	**Salary £'000s**		**Benefits In Kind* (to nearest £100)**		**Pension benefits** (to nearest £'000)**		**Total (to nearest £'000)**	
	2025/26	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**
E O'Reilly	35 – 40	30 – 35	200	100	N/A	N/A	35 – 40	30 – 35
C Diffin	5 – 10	5 – 10	100	0	N/A	N/A	5 – 10	5 – 10
K MacKenzie	5 – 10	5 – 10	0	0	N/A	N/A	5 – 10	5 – 10
G Platt (1)	5 – 10	5 – 10	100	0	N/A	N/A	5 – 10	5 – 10
S Armstrong	5 – 10	5 – 10	0	0	N/A	N/A	5 – 10	5 – 10
P Douglas	5 - 10	0 – 5	0	0	N/A	N/A	5 - 10	0 – 5
J Gray	5 - 10	0 – 5	0	0	N/A	N/A	5 - 10	0 – 5
P Turley (2)	5 - 10	N/A	0	N/A	N/A	N/A	5 - 10	N/A
M Keating (3)	0 - 5	N/A	0	N/A	N/A	N/A	0 - 5	N/A

* Benefits in kind relate to the taxable benefits in kind on travel expenses reimbursed and leased cars where applicable.

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

Table 3: Single Total Figure of Remuneration – Executive Team/Divisional Directors

Single Total Figure of Remuneration								
Executive Team & Divisional Directors	**Salary* £'000s**		**Benefits In Kind** (to nearest £100)**		**Pensions benefit*** (to nearest £'000)**		**Total (to nearest £'000)**	
	2025/26	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**	**2025/26**	**2024/25**
J Welsh (4)	90 - 95	160 - 165	100	200	102	33	190 - 195	195 - 200
O Harkin	140 - 145	135 - 140	0	0	110	29	250 – 255	165 - 170
M Dargan	125 - 130	115 – 120	0	0	67	20	195 – 200	135 - 140
S Pullins	150 - 155	120 - 125	0	0	119	24	270 – 275	145 - 150
D Watkins (5)	150 - 155	230 - 235	0	(100)	50	137	200 – 205	365 - 370
S Lennon (6)	100 - 105	N/A	0	N/A	156	N/A	255 – 260	N/A
G Gardiner (7)	100 - 105	N/A	1400	N/A	48	N/A	150 – 155	N/A
G Murphy (8)	95 – 100	N/A	0	N/A	155	N/A	250 – 255	N/A
N Martin	105 - 110	100 - 105	0	0	51	74	155 – 160	175 – 180
P Corr	115 – 120	125 - 130	0	0	88	29	205 - 210	155 – 160
A Harris	100 - 105	95 - 100	0	0	121	45	225 – 230	140 – 145
J Reid	140 - 145	100 - 105	0	0	40	21	180 – 185	125 - 130
D Spence	95 - 100	95 - 100	0	0	47	20	145 – 150	115 – 120
P Graffin	95 - 100	95 - 100	300	1,200	101	18	200 – 205	110 - 115
G Traub	140 - 145	125 - 130	0	0	121	25	260 – 265	150 - 155
L McCartney	95 - 100	20 - 25	0	0	113	101	205 – 210	125 - 130
JT Magill (9)	100 - 105	N/A	100	N/A	121	N/A	225 - 230	N/A

* Salary includes accrual for 2025/26 pay awards, where applicable, and excludes payments in respect of any prior year pay awards

** Benefits in kind relate to the taxable benefits in kind on travel expenses reimbursed and leased cars where applicable.

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

1. G Platt left 31/01/2026. Estimated full year salary £5 - £10K.
2. P Turley commenced Directorship 01/04/2025.
3. M Keating commenced Directorship 01/02/2026. Estimated full year salary £5–£10k.
4. J Welsh left 30/09/2025. Estimated full year salary £180–£185K.
5. D Watkins ceased Directorship 21/09/2025. Estimated full year salary £320–£325K.
6. S Lennon commenced Directorship 18/08/2025. Remuneration disclosed includes pay relating to their employment with the Trust prior to their appointment to the Board. Estimated full year salary £110–£115K.
7. G Gardiner commenced Directorship 01/11/2025. Estimated full year salary £245–£250K.
8. G Murphy commenced Directorship 03/10/2025. Remuneration disclosed includes pay relating to their employment with the Trust prior to their appointment to the Board. Estimated full year salary £110–£115k.
9. JT Magill commenced Directorship 27/05/2025 and ceased Directorship 31/12/2025. Remuneration disclosed includes pay relating to their employment with the Trust prior to their appointment to the Board. Estimated full year salary £110–£115K.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period 1 April 2015 to 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

The Executive Team (ref page 60) are shaded in the above table with the Divisional Directors unshaded. Please note Divisional Directors are employed on AfC contracts, and the Executive team are held on either DoH Senior Executive Contract or HSC Medical Consultant Terms and Conditions. For titles, please refer to page 56.

Senior Executive Pay Structure Reform

In 2025, with effect from 1 April 2023, DoH introduced a Senior Executive Pay Structure Reform which impacts all Senior Executives in post at 1 April 2023. An incremental scale has been introduced, initially an 8–point scale, annually reducing by 1 point to achieve a 5–point scale by year 4 (1 April 2026). All incremental progression is subject to satisfactory performance, as considered by the relevant Remuneration Committee applying the standards as set out in the revised Performance Management Framework. The DoH will introduce a new performance framework, setting expectations of organisational and personal objectives which must be met to merit a satisfactory rating. There shall be no further individual performance related pay elements or bonuses.
The estimated impact of these changes are reflected within the above tables.

Pension Benefits (audited)

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

Table 4: Pension Benefits

Executive Team & Divisional Directors	Accrued pension at pension age as at 31/3/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/26	CETV at 31/3/25	Real increase in CETV
	£000s				
J Welsh	65 to 70 + lump sum 155 to 160	5 to 7.5 + lump sum 5 to 7.5	1561	1,192	130
O Harkin	95 to 100 + lump sum 0	5 to 7.5 + lump sum 0	1705	1,495	98
M Dargan	50 to 55 + lump sum 125 to 130	2.5 to 5 + lump sum 5 to 7.5	1215	872	98
S Pullins	65 to 70 + lump sum 170 to 175	5 to 7.5 + lump sum 10 to 12.5	1653	1,191	138
D Watkins	80 to 85 + lump sum 205 to 210	2.5 to 5 + lump sum 0 to 2.5	1994	1,858	52
S Lennon	30 to 35 + lump sum 75 to 80	7.5 to 10 + lump sum 15 to 17.5	636	N/A	156
G Gardiner	70 to 75 + lump sum 175 to 180	2.5 to 5 + lump sum 2.5 to 5	1698	N/A	103
G Murphy	35 to 40 + lump sum 90 to 95	7.5 to 10 + lump sum 15 to 17.5	890	N/A	190
N Martin	30 to 35 + lump sum 70 to 75	2.5 to 5 + lump sum 2.5 to 5	685	578	64
P Corr	55 to 60 + lump sum 140 to 145	2.5 to 5 + lump sum 7.5 to 10	1319	1,245	329
A Harris	45 to 50 + lump sum 125 to 130	5 to 7.5 + lump sum 10 to 12.5	1193	925	156
J Reid	30 to 35 + lump sum 30 to 35	2.5 to 5 + lump sum 0 to 2.5	668	312	57
D Spence	35 to 40 + lump sum 85 to 90	2.5 to 5 + lump sum 2.5 to 5	782	641	63
P Graffin	35 to 40 + lump sum 85 to 90	5 to 7.5 + lump sum 10 to 12.5	771	604	115
G Traub	45 to 50 + lump sum 110 to 115	5 to 7.5 + lump sum 10 to 12.5	934	672	129
L McCartney	40 to 45 + lump sum 100 to 105	5 to 7.5 + lump sum 10 to 12.5	938	794	137
JT Magill	30 to 35 + lump sum 75 to 80	7.5 to 10 + lump sum 10 to 12.5	799	N/A	149

Cash Equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme.
A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and from 2003–04 the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken. The Lifetime Allowance ended in April 2024 and was replaced by the Lump Sum Allowance and the Lump Sum and Death Benefit Allowance.

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of

1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes

As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

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

Real Increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period (which therefore disregards the effect of any change in factors).

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

Fair Pay Disclosures (Audited)

Pay Ratios

The Trust is required to disclose the relationship between the remuneration of the highest paid Director within the Trust and the lower quartile, median and upper quartile remuneration of the Trust's workforce.

The banded remuneration of the highest paid Director in the Trust in the financial year 2025/26 was £245k - £250k (2024/25: £230k - £235k).

The relationship between the mid-point of this band and the remuneration of the Trust's workforce is disclosed below:

Table 5: Remuneration Percentiles

2025/26	25th percentile	Median	75th percentile
Total remuneration (£)	£29,556	£37,796	£48,298
Pay ratio	8.37	6.55	5.12

2024/25	25th percentile	Median	75th percentile
Total remuneration (£)	£27,988	£36,484	£46,149
Pay ratio	8.31	6.37	5.04

Total remuneration includes salary, non-consolidated performance related pay and benefits in kind (audited)

The calculation does not include severance payments, employer pension contributions and the cash equivalent of pensions. The calculation also excludes agency staff because inclusion of these costs has a limited impact on the ratios.

The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £29,556 (24/25: £27,988), £37,796 (2024/25: £36,484) and £48,298 (24/25: £46,149) respectively.

In 2025/26 four (2024/25: eight) employees received remuneration in excess of the highest paid Director.

Remuneration ranged from £24,465 to £303,326 (2024/25: £23,615 to £313,181).

Percentage Change in Remuneration

The Trust is also required to disclose the percentage change from the previous financial year in the salary and allowances (and performance pay and bonuses, if applicable) of the highest paid director and of their employees as a whole.

The percentage changes in respect of the Trust are shown in the following table. It should be noted that the calculation for the highest paid Director is based on the mid-point of the band within which their remuneration fell in each year.

Table 6: Remuneration Changes

Percentage change for:	2025/26 v 2024/25	2024/25 v 2023/24
Average employee salary and allowances	5.95%	5.92%
Highest paid Director's salary and allowances	6.45%	6.90%

The Trust does not pay performance pay or bonuses.

The movement in the pay ratio between 2025/26 and 2024/25 is consistent with pay award and progression policies across the Trust.

The Medical Director post was held by two individuals during the year (Dr D Watkins to 21st September 2025; Dr G Gardiner from 1st November 2025) The highest paid director band and pay ratios are presented on an annualised full time equivalent basis. The remuneration tables disclose each individual's remuneration for the period served in post, with a note below detailing the full year equivalent salary.

Staff Report

Staff Costs (Audited)

The following tables set out the Trust's staff costs:

Table 7: Staff Costs

Staff costs comprise:	Permanently employed staff	Others	2026 Total	2025 Total
	£000s	£000s	£000s	£000s
Wages and salaries	506,737	94,313	601,050	576,520
Social security costs	61,093	3,253	64,346	52,089
Other pension costs	104,287	3,362	107,649	103,837
Sub-Total	672,117	100,928	773,045	732,446
Less recoveries in respect of outward secondments			(3,983)	(5,632)
Total net costs			**769,062**	**726,814**

Of which:	Charged to Administration	Charged to Capital	Charged to CTF	Total
	£000s	£000s	£000s	£000s
Northern HSC Trust	771,124	1,870	51	773,045
Total	771,124	1,870	51	773,045

HSC Pension Arrangements

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. A valuation of the HSC Pension Scheme was completed on 1 November 2023 (the '2020' valuation). This valuation is an actuarial assessment of past and future pension benefits building up within the Scheme and is carried out on a four-year cycle.

Pension benefits are administered by BSO HSC Pension Service. Two schemes are in operation, HSC Pension Scheme and the HSC Pension Scheme 2015. There are two sections to the HSC Pension Scheme (1995 and 2008) which was closed with effect from 1 April 2015, except for some members entitled to continue in this Scheme through protection arrangements. On 1 April 2015, a new HSC Pension Scheme was introduced. This new scheme covers all former members of the 1995/2008 Scheme not eligible to continue in that Scheme as well as new HSC employees on or after 1 April 2015. The 2015 Scheme is a Career Average Revalued Earnings (CARE) scheme.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the DoH. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the different HSC Pension Schemes and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the HSC Pension Schemes including the scheme valuation outcomes. Further information on this will be included in the HSC Pension Scheme accounts.

The following table sets out member contribution rates that apply to both HSC Pension Schemes from 1 April 2025.

Table 8: Member Contribution Rates

Pensionable salary range	Contribution rates (before tax relief and based on actual annual pensionable pay)
Up to £13,259	5.2%
£13,260 to £27,288	6.7%
£27,289 to £33,247	8.5%
£33,248 to £49,913	10.0%
£49,914 to £63,994	10.9%
£63,995 and above	12.7%

These salary ranges will change each year in line with any annual increase to Agenda for Change pay scales. This means that members will be less likely to move into a higher contribution tier because of a national pay award.

A NEST (National Employment Saving Trust) Scheme had been brought into operation for eligible employees from 2016/17.

Further details about the HSC pension arrangements can be found at the website http://www.hscpensions.hscni.net

Average Number of Persons Employed (Audited)

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

Table 9: Average Number of Persons Employed

	Permanently employed	Other	2026 Total	2025 Total
	No	No	No	No
Medical and dental	432	439	871	806
Nursing and midwifery	3,686	263	3,949	3,931
Professions allied to medicine	916	18	934	940
Ancillaries	811	113	924	912
Administrative and clerical	1,731	78	1,809	1,861
Ambulance staff	0	0	0	0
Works	169	3	172	168
Other professional and technical	768	8	776	752
Social Services	2,438	62	2,500	2,487
Other	0	0	0	0
Less average staff number relating to capitalised staff costs	(29)	(1)	(30)	(33)
Total average number of person employed	10,922	983	11,905	11,824
Of Which:				
Core Department	(86)	0	(86)	(129)
Total net average number of person employed	**10,836**	**983**	**11,819**	**11,695**

Of which:	2026 Composition
Northern HSC Trust	11,818
Charitable Trust Fund (re-charged)	1
	11,819

Trust Management Costs

	2026 £000s	2025 £000s
Trust Management Costs	47,679	47,233
Income:		
RRL	1,256,868	1,170,349
Income per Note 4	92,790	86,271
Total Income	**1,349,658**	**1,256,620**
% of total income	**3.53%**	**3.76%**

The management costs have been prepared on a consistent basis from previous years and have been based on the appropriate elements contained in the circular HSS (THR) 2/99.

Staff Redeployed

As with 2024/25, there were no redeployment initiatives during 2025/26.

Staff Turnover

The table below provides an analysis of staff turnover in the period, being defined as the number of leavers over the average number of staff in the period:

Table 10: Staff Turnover

Contract Type	2025/26		2024/25	
	No of Leavers	%	No of Leavers	%
Permanent	840	6.67%	904	7.3
Temporary	138	32.78%	159	30.9
	978	**7.51%**	**1,063**	**8.24**

Staff Engagement

The Trust holds Silver accreditation with Investors in People (IIP), which is subject to periodic review. During 2025-26, the Trust was successfully re-accredited at Silver level for a further three-year period. This independent assessment provided an opportunity to reflect on the Trust's people and culture arrangements, including the impact of the People and Culture Plan, and to hear directly from staff about their experience of working within TeamNORTH.

Human Resource Policies

Information on key Human Resource policies can be found on page 52.

Retirements Due to Ill-Health

During 2025/26 there were 29 (2024/25: 54) early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £264k (£531k in 2024/25). These costs are borne by the HSC Pension Scheme.

Reporting of Early retirement and Other Compensation Scheme – Exit Packages (Audited)

As with 2024/25, there were no early retirement exit packages.

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

Compensation packages payable to a former senior manager - £nil (2024/25 £nil).

Amounts payable to third parties for the service of a senior manager – £nil (2024/25 £nil).

Staff Composition by Gender

The following table provides an analysis of the number of employed staff as at 31 March 2026 by gender:

Table 11: Staff Composition by Gender

NHSCT Staff Composition as at 31 March 2026										
Gender	**Directors***		**Non-Executive Directors**		**Senior Staff****		**Other Staff**		**Trust Total**	
	H'count	**As %**	**H'count**	**As %**	**H'count**	**As %**	**H'count**	**As %**	**H'count**	**As %**
Female	10	63%	4	50%	30	65%	11,088	85%	11,132	85%
Male	6	38%	4	50%	16	35%	1,936	15%	1,962	15%
Total	**16**		**8**		**46**		**13,024**		**13,094**	

* Executive Team and Divisional Directors

** Senior staff are considered to be those operating at Assistant Director level

Staff Absence

The Trust was set a target of 7.25% by the DoH for staff absence. The Trust absence for 2025/26 was 8.37% excluding Homecare staff.

Off Payroll Engagements

The Trust did not have any off-payroll engagements in 2025/26 that were in excess of £245 per day and/or that lasted longer than six months.

Consultancy

Expenditure on Consultancy in 2025/26 was £nil (2024/25 £nil).

Contingent Labour

Expenditure on temporary (agency) staff in 2025/26 was £71m, £27k of which was capitalised (2024/25 £72m of which £51k of which was capitalised).

77% (2024/25 78%) of the costs incurred were in respect of nursing, midwifery medical and dental support staff. Agency staff are engaged to cover temporary placements that may arise due to staff vacancies, maternity or sick leave and to over issues of acuity or demand pressures, e.g. seasonal pressure.

Assembly Accountability and Audit Report

Financial Resources

The Trust managed revenue expenditure of £1,398m in 2025/26, £2.3m of which related to COVID-19.

The Trust employed an average of 11,819 staff serving a population of approximately 470,000 residents and manages a wide and geographically dispersed estate at a value of £475m.

The Trust continues to experience cost pressures particularly in relation to: unscheduled care, ED activity growth; children's services; mental health and disability services; pay and price inflation as well as demographic growth linked to an increasing elderly population and inflationary pressures.

The Trust developed a Financial Plan during the year, submitting a draft for response to SPPG in February 2026 and a final submission on 30 April 2026. This response included a Savings Plan towards the Trust savings target of £31m. These savings were a mix of recurrent and one-off cost containment measures and non-recurrent slippage on new investments.

While the Trust achieved financial balance in 2025/26, this outcome was attributable in part to a significant level of non-recurrent measures within the Trust and also deficit funding from SPPG and DoH. The Trust, therefore, begins 2026/27 with a funding gap, potential new demand pressures and a requirement to achieve savings which it continues to review with Commissioners and DoH to formalise into a 2026/27 Financial Plan. Indications are that 2026/27 COVID-19 funding will continue to be restricted to key areas and is expected to be at worst, similar to 2025/26 levels and that costs that continue should only be in response to the most recent guidance.

Financial Targets

The Trust has continued to improve the safety and responsiveness of services for its patients and clients and was still able to achieve its statutory financial targets, as outlined below:

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

The above achievements have been delivered through a combination of sound financial governance, control and management and the ongoing efforts of staff.

Financial Governance

The Trust has continued to maintain sound systems of internal financial control which are designed to safeguard public funds and assets. The same high degree of security is maintained over the patients' and residents' monies and CTFs administered by the Trust.

The internal control framework relies on a combination of robust internal governance structures, policies and procedures, control checks and balances, self-assessments and independent reviews. The Chief Executive's assurances in respect of this area are set out in the Governance Statement within this report.

In terms of financial management and control across the Trust, a detailed financial plan is prepared and approved by the Trust Board at the beginning of each financial year and budgets are allocated to Directorates. Financial performance is monitored and reviewed through detailed financial reporting to Directors and budget managers on a monthly basis. This is supported by a programme of regular

Accountability meetings with Directorates and Divisions during which financial performance forms a significant part of the agenda. An aggregate summary of the financial position to date and forecast year end position is presented by the Director of Finance to Trust Board each month with supporting narrative to ensure a clear understanding of underlying issues and trends.

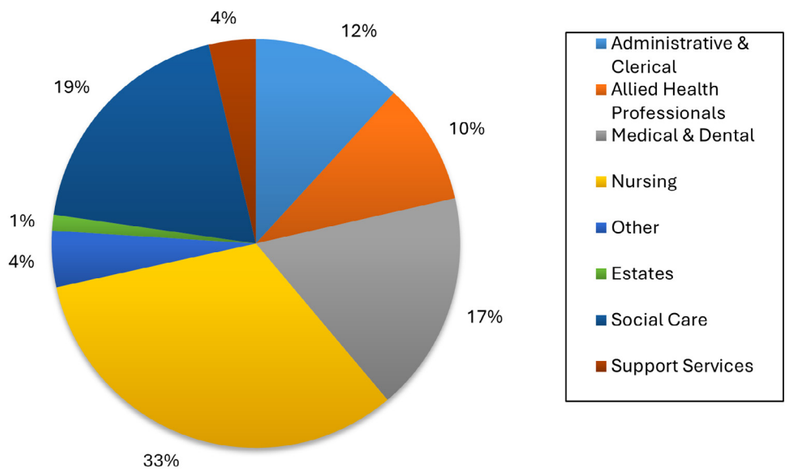
Income and Expenditure

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

The largest cost incurred by the Trust is staff salaries, representing over 57% (£771m) of total expenditure covering a range of staff groups such as nursing, medical, diagnostic, social services and allied health professionals.

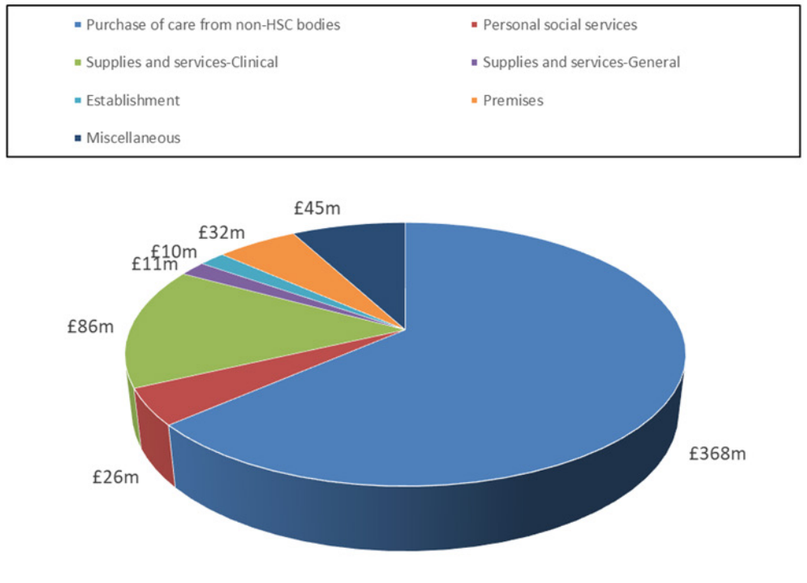
The chart below shows the percentage of payroll spend (£771m) for the professional staff groups with the largest spend residing in the nursing category.

Graph 10: Analysis of Staff by Function



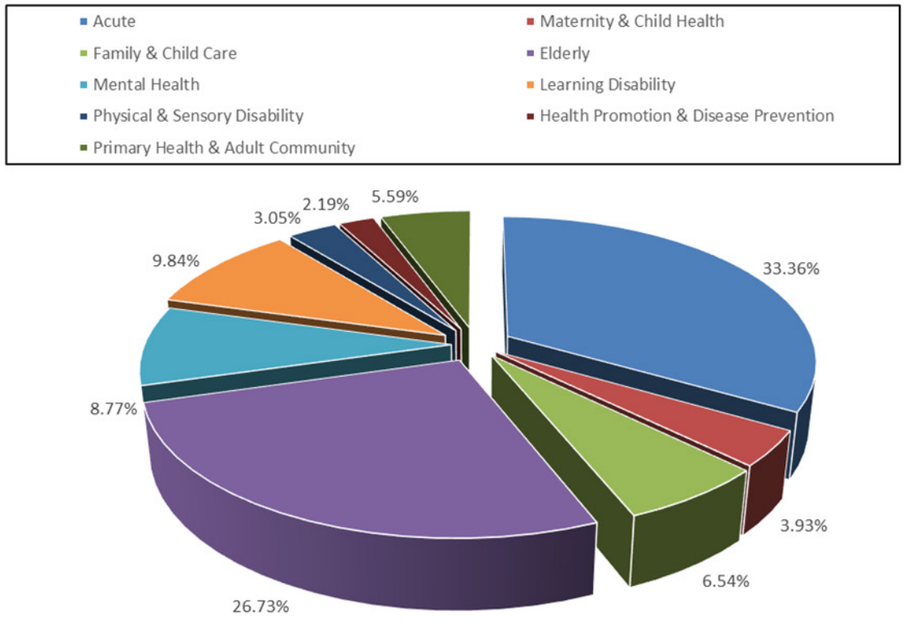
The Trust incurred £578m of non pay expenditure (operating expenses excluding staff costs) during 2025/26 and the chart below provides an analysis of this.

Graph 11: Analysis of Non Pay Expenditure



In 2025/26 the Trust provided services for a range of programmes of care as detailed in the graph below (most recent source Trust Financial Returns).

Graph 12: Expenditure by Programme of Care



Income

The majority of income, 99%, comes from DoH, through SPPG and the Public Health Agency. The Trust also receives income for medical education from NI Medical and Dental Training Agency (NIMDTA).

The income received by the Trust is used to deliver health and social care services for the population of the Trust region which covers 1,733 square miles spanning four council areas (Antrim and Newtownabbey District, Causeway Coast and Glens District, Mid and East Antrim District and Mid Ulster District) making it the largest geographical Trust in NI.

Fees and Charges (Audited)

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

Remote Contingent Liabilities (Audited)

The Trust has no remote contingent liabilities that I am aware of (2024/25 £nil).

Capital Development Programme

For the 2025/26 financial year the Trust managed gross capital expenditure to the value of £32.6m to deliver capital projects.

We are delighted to say that the following schemes progressed during 2025/26, with a minor surplus against the Capital Resource budget of £3k.

Table 13: Capital Schemes

Capital Scheme	Expenditure 2025/26 £m	Total Value of Project £m
Mental Health Inpatient Facility	£0.4m	£88.21m
Alongside Midwifery Led Unit	£3.5m	£5.7m
Medical Devices	£4.3m	£4.3m
Implementation of Rapid Diagnosis Centres	£0.6m	£4.0m
ICT	£6.0m	£6.0m
Community Mental Health Team Accommodation at Carrickfergus Health Centre	£1.3m	£1.4m
Mid Ulster Hospital CT Scanner	£0.7m	£0.7m
Vehicle Replacement	£2.0m	£2.0m
Children's Respite Facilities	£0.6m	£0.6m
Trustwide Asbestos Removals	£0.24m	£0.24m

The above table sets out some of the capital schemes which happened during the financial year but the total capital expenditure of £32.3m is broken down as follows:

- £17.3m on general capital which included spend on capital estate's schemes, medical devices and vehicles;
- £5.1m on backlog maintenance;
- £0.4m on Mental Health Inpatient Facility;
- £3.9m on Alongside Midwifery Led Unit; and
- £6.0m on Trust's ICT infrastructure totalled

Charitable Trust Funds

CTF management and activity, including expenditure and income, is an integral part of the successful operation of the Trust. The Trustees (The Trust Board) work diligently to ensure that these funds are put to the most appropriate and effective use for the benefit of patients, residents and clients using Trust services as intended by the donors in the:

- provision of comforts;
- purchase of equipment and services; and
- research into any aspect of the work of the Trust.

During the year these funds supported initiatives as wide as the provision of a greenhouse to enable service users to participate in horticulture activity at a day centre to the purchase of diabetes products for children to ensure insulin pump devices do not become disconnected or fall off, reducing anxiety and concern, etc.

CTFs are managed under the same exacting governance arrangements and controls as public funds. In 2025/26, CTF income amounted to £1,057k and expenditure was £1,507k including £8k notional audit fee. Total fund balances as at 31 March 2026 amounted to £8,249k.

Investments showed an unrealised gain of £886k on their share valuation at 31 March 2026.

The annual accounts are prepared on a consolidated basis including both public and CTF transactions.

There is also a separate CTF Annual Trustees Report and Annual Accounts available for 2025/26. This is subject to audit.

Losses and Special Payments (Audited)

Losses and Special Payments require specific approvals with delegated limits for approval set by DoH. Losses over a particular threshold require approval by the DoH.

Table 12: Losses and Special Payments

Losses Statement	2025/26	2024/25
Total Number of Losses	277	250
Total Value of Losses (£000)	350	485
Individual Losses over £300,000	**2025/26**	**2024/25**
	£000	**£000**
Cash Losses	0	0
Administrative Write Offs	0	0
Fruitless Payments	0	0
Store Losses	0	0

Table 12: Losses and Special Payments (continued)

Special Payments	2025/26	2024/25
Total Number of Special Payments	113	138
Total Value of Special Payments (£000)	4,545	13,178

Individual Special Payments over £300,000	2025/26 £000	2024/25 £000
Compensation Payments:		
- Clinical Negligence (2 cases*/2 payments)	1,298	9,066
- Public Liability	0	0
- Employers Liability	0	350
- Other	0	375
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0
Total Special Payments	1,298	9,791

* Details of these cases are not being disclosed as this would conflict with a legal obligation arising as a result of the Data Protection Act 2018

Other Payments

There were no other payments made during the year.

Regularity Statement (Audited)

The Trust's financial and governance framework incorporates the Trust's Management Statement and Financial Memorandum with DoH, DoH circulars, the Trust's Standing Orders and Scheme of Reservation and Delegation, Standing Financial Instructions and financial procedures, processes and controls. These are designed to ensure that the expenditure and income, reported for the year ended 31 March 2026, has been applied to the purposes intended by the NI Assembly and that transactions conform to the authorities which govern them.

The Trust maintains a Register of Interests and a Gifts and Hospitality Register, against which decisions on acceptance are made in line with Policy.

Further details on expenditure trends, risks and long-term expenditure plans are set out within the Governance Statement and Performance Report.

Suzanne Pullins,
Interim Chief Executive/Accounting Officer

25 June 2026

Northern Health and Social Care Trust – Public Funds

The certificate and report of the Comptroller and Auditor General to the Northern Ireland Assembly

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Health and Social Care Trust (NHSCT) for the year ended 31 March 202 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the group's and the NHSCT's affairs as at 31 March 2026 and of the group's and the NHSCT's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of NHSCT in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that NHSCT's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on NHSCT's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for NHSCT is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

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

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Board and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

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

In my opinion, based on the work undertaken in the course of the audit:

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

Matters on which I report by exception

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

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

Responsibilities of the Board and Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Northern Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Northern Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on the Northern Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading Commission and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
    - » performing analytical procedures to identify unusual or unexpected relationships or movements;
    - » testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
    - » assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
    - » investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

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

Report

I have no observations to make on these financial statements.

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

30 June 2026

Financial Statements

Introduction

The financial statements and notes to the accounts of the Trust for 2025/26 are included on pages 120 to 163.

The Patients and Residents Monies Accounts for 2025/26 are included on pages 168 to 169.

Charitable Trust Fund Accounts for 2025/26 are issued separately however they are consolidated within the public fund accounts to meet the requirements of the relevant consolidation accounting policy.

Northern HSC Trust Accounts for the year ended 31 March 2026

Foreword

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

Certificates of the 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 120 to 163) which I am required to prepare on behalf of the Northern HSC Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Northern HSC Trust and with the accounting standards and policies for HSC bodies approved by the DoH.

Stephen Lennon
Interim Director of Finance
25 June 2026

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 120 to 163) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

Anne O'Reilly
Chair
25 June 2026

Suzanne Pullins
Interim Chief Executive
25 June 2026

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

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	NOTE	2026 £000s Trust	CTF	Consolidated	2025 £000s Trust	CTF	Consolidated
Income							
Revenue from contracts with customers	4.1	85,767	0	85,767	79,947	0	79,947
Other operating income*	4.2	7,023	788	7,811	6,324	676	7,000
Total operating income		92,790	788	93,578	86,271	676	86,947
Expenditure							
Staff costs	3	(771,124)	(51)	(771,175)	(730,463)	(56)	(730,519)
Purchase of goods and services	3	(499,685)	0	(499,685)	(447,820)	0	(447,820)
Depreciation, amortisation and impairment charges	3	(36,529)	0	(36,529)	(49,478)	0	(49,478)
Provision expense	3	(11,671)	0	(11,671)	(119,222)	0	(119,222)
Other expenditures	3	(78,449)	(1,448)	(79,897)	(78,003)	(1,446)	(79,449)
Total operating expenditure		(1,397,458)	(1,499)	(1,398,957)	(1,424,986)	(1,502)	(1,426,488)
Net operating expenditure		**(1,304,668)**	**(711)**	**(1,305,379)**	**(1,338,715)**	**(826)**	**(1,339,541)**
Finance income	4.2	0	269	269	0	262	262
Finance expense	3	(120)	0	(120)	(128)	0	(128)
Net expenditure for the year		**(1,304,788)**	**(442)**	**(1,305,230)**	**(1,338,843)**	**(564)**	**(1,339,407)**
Adjustment to net expenditure for non cash	22.1	47,993	0	47,993	168,561	0	168,561
Net expenditure funded from RRL		(1,256,795)	(442)	(1,257,237)	(1,170,282)	(564)	(1,170,846)
Revenue Resource Limit (RRL)	22.1	1,256,868	0	1,256,868	1,170,349	0	1,170,349
Add back charitable trust fund net expenditure*	8	0	442	442	0	564	564
Surplus / (Deficit) against RRL		**73**	**0**	**73**	**67**	**0**	**67**

OTHER COMPREHENSIVE EXPENDITURE

Items that will not be reclassified to net	NOTE	2026 £000s Trust	CTF	Consolidated	2025 £000s Trust	CTF	Consolidated
Net gain/(loss) on revaluation of property, plant and equipment	5.1 /5.2 /9	13,347	0	13,347	6,539	0	6,539
Net gain/(loss) on revaluation of intangibles	6.1 /6.2 /9	0	0	0	0	0	0
Net gain/(loss) on revaluation of charitable assets	8	0	886	886	0	(184)	(184)
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March		**(1,291,441)**	**444**	**(1,290,997)**	**(1,332,304)**	**(748)**	**(1,333,052)**

The notes on pages 125 to 163 form part of these accounts.

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

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

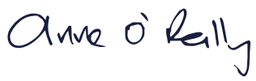
Consolidated Statement of Financial Position as at 31 March 2026

This statement presents the financial position of Northern HSC Trust. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

		2026		2025	
	NOTE	Trust	Consolidated	Trust	Consolidated
Non Current Assets		£000s	£000s	£000s	£000s
Property, plant and equipment	5.1/5.2	521,293	521,293	512,012	512,012
Right-of-use assets	5.1	3,388	3,388	3,264	3,264
Intangible assets	6.1/6.2	4,431	4,431	4,487	4,487
Financial assets	8	0	8,311	0	7,425
Total Non Current Assets		**529,112**	**537,423**	**519,763**	**527,188**
Current Assets					
Assets classified as held for sale	10	25	25	2	2
Inventories	11	5,126	5,126	4,693	4,693
Trade and other receivables	13	34,753	34,763	31,381	31,387
Other current assets	13	3,805	3,814	5,391	5,395
Cash and cash equivalents	12	4,843	4,897	3,667	4,084
Total Current Assets		48,552	48,625	45,134	45,561
Total Assets		**577,664**	**586,048**	**564,897**	**572,749**
Current Liabilities					
Trade and other payables	14	(156,078)	(156,213)	(171,703)	(171,750)
Other liabilities	14	(1,177)	(1,177)	(961)	(961)
Provisions	15	(41,930)	(41,930)	(45,079)	(45,079)
Total Current Liabilities		(199,185)	(199,320)	(217,743)	(217,790)
Total assets less current liabilities		**378,479**	**386,728**	**347,154**	**354,959**
Non Current Liabilities					
Other payables >1 yr	14	(2,035)	(2,035)	(1,968)	(1,968)
Provisions	15	(211,440)	(211,440)	(203,826)	(203,826)
Total Non Current Liabilities		(213,475)	(213,475)	(205,794)	(205,794)
Total assets less total liabilities		**165,004**	**173,253**	**141,360**	**149,165**
Taxpayers' Equity and other reserves					
Revaluation reserve		235,532	235,532	222,672	222,672
SoCNE reserve		(70,528)	(70,528)	(81,312)	(81,312)
Other reserves - charitable fund		0	8,249	0	7,805
Total equity		**165,004**	**173,253**	**141,360**	**149,165**

The financial statements on pages 120 to 124 were approved by the Board on 25 June 2026 and were signed on its behalf by;

The notes on pages 125 to 163 form part of these accounts.



Anne O'Reilly
Chair
25 June 2026

Suzanne Pullins
Interim Chief Executive
25 June 2026

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

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Northern HSC Trust during the reporting period. The statement shows how the Northern HSC Trust generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the Northern HSC Trust. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to future public service delivery.

	NOTE	2026 £000s	2025 £000s
Cash flows from operating activities			
Net surplus after interest/Net operating expenditure		(1,305,499)	(1,339,670)
Adjustments for non cash transactions		47,945	168,485
(Increase)/decrease in trade and other receivables		(1,795)	(6,635)
(Increase)/decrease in inventories		(432)	(122)
Increase/(decrease) in trade payables		(15,254)	(14,842)
Less movements in payables relating to items not passing through the Net Expenditure Account			
Movements in payables relating to the purchase of property, plant and equipment		(5,687)	5,815
Movements in payables relating to the purchase of intangibles		0	16
Movements in payables relating to finance leases		(283)	(985)
Use of provisions	15	(7,206)	(17,033)
Net cash inflow/(outflow) from operating activities		(1,288,211)	(1,204,971)
Cash flows from investing activities			
(Purchase of property, plant & equipment)		(24,939)	(39,226)
(Purchase of intangible assets)		(1,647)	(1,488)
Proceeds of disposal of property, plant & equipment		58	76
Proceeds on disposal of assets held for resale		0	0
Proceeds from sale of investments		0	0
Purchase of investments		0	0
Other investing activities		269	262
Net cash outflow from investing activities		(26,259)	(40,376)
Cash flows from financing activities			
Grant in aid		1,315,000	1,243,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		283	985
Net financing		1,315,283	1,243,985
Net increase (decrease) in cash & cash equivalents in the period		813	(1,362)
Cash & cash equivalents at the beginning of the period	12	4,084	5,446
Cash & cash equivalents at the end of the period	12	4,897	4,084

The notes on pages 125 to 163 form part of these accounts.

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2026

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

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2024		**14,255**	**216,327**	**8,553**	**239,135**
Changes in Taxpayers Equity 2024/25					
Grant from DoH		1,243,000	0	0	1,243,000
Other reserves movements including transfers		194	(194)	0	0
(Comprehensive Net Expenditure for the Year)		(1,338,843)	6,539	(748)	(1,333,052)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	82	0	0	82
Balance at 31 March 2025		**(81,312)**	**222,672**	**7,805**	**149,165**
Changes in Taxpayers Equity 2025/26					
Grant from DoH		1,315,000	0	0	1,315,000
Other reserves movements including transfers		487	(487)	0	0
(Comprehensive Net Expenditure for the year)		(1,304,788)	13,347	444	(1,290,997)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	85	0	0	85
Balance at 31 March 2026		**(70,528)**	**235,532**	**8,249**	**173,253**

The notes on pages 125 to 163 form part of these accounts.

Statement of accounting policies

1.0 Authority

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

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Trust are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

1.1 Accounting Convention

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

1.2 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant and Machinery, Information Technology, Furniture and Fittings and Assets under Construction. This includes assets donated to the Trust.

Recognition

Property, plant and equipment must be capitalised if:

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

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

Valuation

All Property, Plant and Equipment are carried at fair value.

Fair value of Property is estimated as the latest professional valuation revised annually by reference to indices supplied by Land and Property Services.

Fair value for Plant and Equipment is estimated by restating the value annually by reference to indices compiled by the Office of National Statistics (ONS), except for assets under construction, which are carried at cost, less any impairment loss.

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

The last asset revaluation was carried out on 31 January 2025 by Land and Property Services (LPS).

Fair values are determined as follows:

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

Modern Equivalent Asset

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

Assets Under Construction (AUC)

Assets classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

Short Life Assets

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

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

Revaluation Reserve

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

1.3 Depreciation

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

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset.

Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used:

Asset Type	Asset Life
Freehold Buildings	25 – 80 years
Leasehold property	Remaining period of lease
IT assets	4 - 5 years
Intangible assets	4 - 5 years
Other Equipment	3 – 15 years

1.4 Impairment Loss

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

1.5 Subsequent Expenditure

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

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

1.6 Intangible Assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible Assets under Construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example, application software is capitalised as an intangible non-current asset. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

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

Recognition

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

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

Intangible assets acquired separately are initially recognised at fair value.

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

1.7 Non-current Assets Held for Sale

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

Assets classified as held for sale are not depreciated.

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

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

1.8 Inventories

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

1.9 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary in line with Trust activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the five essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of the Trust and is recognised on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

1.10 Grant in Aid

Funding received from other entities, including DoH and SPPG, are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

1.11 Investments

The Trust does not have any investments.

CTF investments have been consolidated. These Investment Fixed Assets are shown at market value as at the Statement of Financial Position date. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Quoted stocks and shares are included in the Statement of Financial Position at mid-market price excluding dividend.

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

1.12 Cash and Cash Equivalents

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

1.13 Leases

Under IFRS16 leased assets which the Trust has use/control over and which it does not necessarily legally own are to be recognised as a 'Right Of Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below DoH's threshold limit which is currently £5,000.

Short Term Leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short term leases and neither should the underlying asset be capitalised. Lease agreements which contain a purchase option cannot quality as short term. Examples of short term leases are software leases, specialised equipment, hire cars and some property leases.

Low Value Assets

An asset is considered 'low value' if its value, when new, is less than the capitalisation threshold. The application of the exemption is dependent on considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new. Examples of low value assets are tablet and personal computers, small items of office furniture and telephones.

Separating Lease and Service Components

Some contracts may contain both a lease element and a service element. DoH bodies can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help DoH bodies where it is time consuming or difficult to separate these components.

The Trust as Lessee

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in calculating the Arm's Length Body (ALB) surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayers equity. After transition the difference is recognised as income in accordance with IAS 20.

Subsequent Measurement

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by;

- increasing the carrying amount to reflect interest;
- reducing the carrying amount to reflect lease payments made; and
- re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- a change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is as for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

The Trust as Lessor

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

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

The Trust will classify subleases as follows:

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the ROU asset arising from the head lease, rather than with reference to the underlying asset.

Private Finance Initiative (PFI) Transactions

The Trust has had no PFI transactions during the year.

1.14 Financial Instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The Trust has financial instruments in the form of trade receivables and payables and cash and cash equivalents.

1.15 Financial Assets

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

Financial assets are initially recognised at fair value. IFRS 9 introduces the requirement to consider the expected credit loss model on financial assets. The measure of the loss allowance depends on the HSC Body's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

- financial assets at fair value through the Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets;
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial Liabilities

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

Financial liabilities are initially recognised at fair value.

Financial Risk Management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size, therefore the Trust is not exposed to the degree of financial risk faced by business entities.

The Trust has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trust in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

Currency Risk

The Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. There is, therefore, low exposure to currency rate fluctuations.

Interest Rate Risk

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

Credit Risk

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

Liquidity Risk

Since the Trust receives the majority of its funding through its principal Commissioner which is voted through the Assembly, there is low exposure to significant liquidity risks.

1.16 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the relevant rates provided by HM Treasury.

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

1.17 Contingent liabilities/assets

In addition to contingent liabilities disclosed in accordance with IAS 37, HSC Trusts disclose for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

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

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

Employee Benefits

1.18 Short-term Employee Benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using the Trust's current WTE staff numbers and actual costs applied to the assessed average untaken leave balance determined from the results of a full analytical review and survey to ascertain leave balances as at 31 March 2025.

Retirement Benefit Costs

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

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions.

The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2025–26 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements, which are assumed to be in line with the 2022–based population projections for the United Kingdom published by the Office for National Statistics (ONS) on 28 January 2025. Financial assumptions are updated to reflect recent financial conditions. The 2024 valuation is underway but not sufficiently progressed to be used in the 2025–26 accounts.

1.19 Reserves

Statement of Comprehensive Net Expenditure Reserve

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

Whilst the balance at 31 March 2026 is currently in negative as a result of Provisions, this does not affect Going Concern.

Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets other than donated assets

1.20 Value Added Tax

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

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets other than donated assets

1.21 Third Party Assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 21 to the accounts.

1.22 Government Grants

The Trust had no Government Grants.

1.23 Losses and Special Payments

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

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance

cover had the Trust not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). The note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

1.24 Charitable Trust Account Consolidation

HSC Trusts are required to consolidate the accounts of controlled charitable organisations and funds held on trust into their financial statements. As a result the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by the FReM.

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

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

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

1.25 Accounting Standards that have been Issued but have not yet been adopted

IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

Management currently assesses that there will be minimal impact on application to the Trust's consolidated financial statements.

Analysis of net expenditure by segment

Note 2

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

Directorate	2026 Staff Costs £000s	2026 Other Expenditure £000s	2026 Total Expenditure £000s	2025 Staff Costs £000s	2025 Other Expenditure £000s	2025 Total Expenditure £000s
Community Care	121,086	181,791	302,877	115,112	160,805	275,917
Surgical & Clinical Services	146,433	46,467	192,900	139,481	42,651	182,132
Medicine & Emergency Medicine	135,097	26,285	161,382	124,510	23,090	147,600
Medical Directorate	22,935	2,827	25,762	19,952	2,927	22,879
Children and Young People	73,124	38,134	111,258	67,543	36,186	103,729
Mental Health, Learning Disability & Community Wellbeing	110,931	203,294	314,225	105,105	178,805	283,910
Nursing, Paediatrics, Women's Services and Corporate Support*	107,530	16,947	124,477	100,137	17,849	117,986
Other Trust Directorates	53,988	62,472	116,460	58,622	63,633	122,255
Expenditure for Reportable Segments net of Non Cash Expenditure*	**771,124**	**578,217**	**1,349,341**	**730,462**	**525,946**	**1,256,408**
Non Cash Expenditure			**48,237**			**168,706**
Total Expenditure per Net Expenditure Account			**1,397,578**			**1,425,114**
Income Note 4			**(92,790)**			**(86,271)**
Net Expenditure			**1,304,788**			**1,338,843**
Adjust to net expenditure per Note 22.1			(47,993)			(168,561)
Net expenditure funded from RRL			**1,256,795**			**1,170,282**
Revenue Resource Limit			**1,256,868**			**1,170,349**
Surplus / (Deficit) against RRL			**73**			**67**

Costs are allocated to each of the individual Directorates based on similarity of the nature of service provided. Management accounts are also prepared by Directorates to aid decision making by the Board, which include key performance indicators such as:

- RRL budget forecast and breakeven targets;
- deliverables within funding programmes such as demography, Transformation and new service development;
- funded staffing levels;
- agency, bank and overtime staff costs;
- R&D targets; and
- SLAs for independent sector domiciliary care and private homes.

Community Care

- Community Teams including Eldercare and Physical Disability Social Work, District Nursing, Occupational Therapy and Treatment Rooms to GP Practices;
- Eldercare and Physical Disability Nursing Home, Residential Homes, Supported Living, Domiciliary, Respite and Day Care Services;
- Specialist and Community Palliative Care services;
- Community Beds including rehabilitation and step up/down; and
- AHP and Specialist Services including Podiatry, Specialist OT, Acute OT.

Surgical and Clinical Services

- General and Breast Surgery (including in-patient, days and endoscopy);
- Theatre and Anaesthetics;
- Gastroenterology, ENT and Audiology;
- Cancer and OPD Services;
- Dental services (including Community);
- Diagnostics and AHPs (including Pathology, Radiology and Physiotherapy); and
- Administrative support to all Acute Divisions.

Medicine and Emergency Medicine

- Emergency and Urgent Assessment pathways of care;
- Acute Medicine (including Hospital Social Work);
- Alternatives to admission and Ambulatory pathways (including Care of Elderly Stroke and Rehabilitation); and
- In Hospital Specialist Medical pathways (including Rheumatology, Cardiology, Renal, Endocrine, Neurology, Cardiology, Frail Elderly, Diabetes and Dietetics).

Medical Directorate

- Medical Management and Education;
- Decontamination Services;
- Pharmacy Clinical, Dispensing and Procurement Services;
- Regional Medicines Optimisation and Innovation Centre; and
- Governance including Clinical Audit, Complaints, Health and Safety and Risk Management.

Children and Young People

- Corporate Parenting including Adoption, Fostering, Family Support and Residential Services;
- Safeguarding and Family Support, Early Years Services and Disability Services including Respite;
- Early Intervention and CAMHS;
- Speech and Language Services to both Adults and Children;
- Other Services include Autism and Attention Deficit Hyperactivity Disorder (ADHD), Paediatric Occupational Therapy;
- Regional Sexual Assault and Referral Centre;
- Social Services and Training and Governance Unit; and
- Business and Governance support to Divisions.

Mental Health, Learning Disability and Psychological Services

- Acute Mental Health including Acute Learning Disability, Dementia and Addictions, Crisis Response Home Treatment and Mental Health Liaison to Antrim and Causeway Hospitals;
- Community Teams for Learning Disability, Adult Mental Health and Older People Mental Health including dementia service users;
- Specialist Services including Condition Management, Recovery College, Wellness, Wellbeing Hubs, OT, Forensic, Promote, Brain Injury, Personality Disorders and Eating Disorders services;
- Psychology Services including Learning Disability and Acute Health psychology;
- Community Health, Wellbeing and Planning; and
- Mental Health including Dementia and Learning Disability Nursing Homes, Residential Homes, Supported Living, Domiciliary Care, Respite, Adult Centre and Day Opportunity Services .

Nursing, Paediatrics, Women's Services and Corporate Support

- Includes all Corporate Support Services to Hospitals and Community facilities (Catering, Domestic Services, Laundry, Portering and Transport);
- Includes all Acute and Community Health Services to children and adolescents including Paediatric Wards, Neo Natal unit, provision of complex health care support to children in the community;
- Corporate Nursing Services including Infection Control, Tissue Viability, Patient Pathways, Workforce and Practice Development;
- Maternity and Women's Health including Community Midwifery Services;
- Specialist Services such as Family Planning and Sexual Health Services; and
- Health Visiting and School Nursing.

Other Trust Directorates

- Chief Executive's Office;
- Infrastructure, Finance Directorate and Human Resources;
- Strategic Planning, Performance and ICT;
- Operations Directorate;
- Intermediate Care and Integrated Discharge; and
- Research and Development.

Note 3 Expenditure

	2026 £000s			2025 £000s		
Operating Expenses are as follows:-	**Trust**	**CTF**	**Consolidated**	**Trust**	**CTF**	**Consolidated**
Staff costs*:						
Wages and salaries	599,129	51	599,180	589,420	56	589,476
Social security costs	64,346	0	64,346	37,206	0	37,206
Other pension costs	107,649	0	107,649	103,837	0	103,837
Purchase of care from non-HSC bodies	368,200	0	368,200	330,061	0	330,061
Personal social services	25,870	0	25,870	24,391	0	24,391
Recharges from other HSC organisations	4,179	0	4,179	2,720	0	2,720
Supplies and services - Clinical	86,354	0	86,354	82,047	0	82,047
Supplies and services - General	10,621	0	10,621	10,204	0	10,204
Establishment	10,446	0	10,446	11,374	0	11,374
Transport	4,683	0	4,683	4,680	0	4,680
Premises	32,077	0	32,077	31,682	0	31,682
Bad debts	179	0	179	320	0	320
Rentals under operating leases	246	0	246	380	0	380
Interest charges under IFRS16	120	0	120	128	0	128
Research & development expenditure	103	0	103	152	0	152
BSO services	8,710	0	8,710	8,284	0	8,284
Training	2,082	0	2,082	1,864	0	1,864
Professional fees	964	0	964	2,032	0	2,032
Patients travelling expenses	52	0	52	55	0	55
Costs of exit packages not provided for		0	0	0	0	0
Elective care	20,657	0	20,657	12,472	0	12,472
Other charitable expenditure		1,448	1,448	0	1,446	1,446
Miscellaneous expenditure	2,674	0	2,674	3,099	0	3,099
Non cash items						
Depreciation	34,910	0	34,910	33,109	0	33,109
Amortisation	1,785	0	1,785	3,446	0	3,446
Impairments	(166)	0	(166)	12,923	0	12,923
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(50)	0	(50)	(76)	0	(76)
Loss on disposal of property, plant & equipment (including land)	2	0	2	0	0	0
Increase / Decrease in provisions (provision provided for in year less any release)	7,912	0	7,912	116,705	0	116,705
Cost of borrowing of provisions (unwinding of discount on provisions)	3,759	0	3,759	2,517	0	2,517
Auditors remuneration	85	8	93	82	7	89
Add back of notional charitable expenditure	0	(8)	(8)	0	(7)	(7)
Total	**1,397,578**	**1,499**	**1,399,077**	**1,425,114**	**1,502**	**1,426,616**

* Further detailed analysis of staff costs is located in the Staff Report on page 101 within the Accountability Report.
During the year the Trust purchased no non audit services from its external auditor (NIAO).

Note 4 Income

4.1 Income from Contracts with Customers

	2026 £000s			2025 £000s		
	Trust	**CTF**	**Consolidated**	**Trust**	**CTF**	**Consolidated**
GB/Republic of Ireland Health Authorities	245	0	245	223	0	223
Non-HSC:- Private patients	19	0	19	34	0	34
Non-HSC:- Other	1,383	0	1,383	1,187	0	1,187
Clients contributions	78,196	0	78,196	70,844	0	70,844
Seconded staff	3,983	0	3,983	5,632	0	5,632
Other income from non-patient services	1,941	0	1,941	2,027	0	2,027
Total	**85,767**	**0**	**85,767**	**79,947**	**0**	**79,947**

4.2 Other Operating Income

	2026 £000s			2025 £000s		
	Trust	**CTF**	**Consolidated**	**Trust**	**CTF**	**Consolidated**
Other income from non-patient services	6,731	0	6,731	6,103	0	6,103
Donations / Government grant / Lottery funding for non current assets	292	0	292	221	0	221
Charitable income received by charitable trust fund	0	788	788	0	676	676
Investment income	0	269	269	0	262	262
Research and development	0	0	0	0	0	0
Research and development income released	0	0	0	0	0	0
Profit on disposal of land	0	0	0	0	0	0
Interest receivable	0	0	0	0	0	0
Total	**7,023**	**1,057**	**8,080**	**6,324**	**938**	**7,262**
TOTAL INCOME	**92,790**	**1,057**	**93,847**	**86,271**	**938**	**87,209**

Note 5.1 Trust and Consolidated Property, plant & equipment - year ended 31 March 2026

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2025	56,031	380,736	26,077	13,145	75,141	12,487	32,594	1,014	597,225
Indexation	0	11,613	805	0	2,835	898	27	24	16,202
Additions	0	8,538	2,313	6,024	6,457	1,990	5,273	31	30,626
Donations / Government grant / Lottery funding	0	0	0	284	8	0	0	0	292
Reclassifications	(25)	1,480	0	(1,480)	(83)	9	(8)	0	(107)
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(477)	0	(105)	0	0	0	0	(582)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	733	21	0	1	0	0	0	755
Disposals	0	(1,176)	(350)	0	(7,182)	(299)	(864)	(140)	(10,011)
									0
At 31 March 2026	**56,006**	**401,447**	**28,866**	**17,868**	**77,177**	**15,085**	**37,022**	**929**	**634,400**
Depreciation									
At 1 April 2025	0	4,796	719	0	51,509	8,380	15,848	697	81,949
Indexation	0	604	37	0	1,695	492	5	22	2,855
Reclassifications	0	0	0	0	6	0	0	0	6
Transfers	0	0	0	0	(6)	0	0	0	(6)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(18)	0	0	0	0	0	0	(18)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	20	4	0	1	0	0	0	25
Disposals	0	(1,176)	(350)	0	(7,181)	(291)	(864)	(140)	(10,002)
Provided during the year	0	20,060	1,451	0	6,614	1,302	5,364	119	34,910
At 31 March 2026	**0**	**24,286**	**1,861**	**0**	**52,638**	**9,883**	**20,353**	**698**	**109,719**
Carrying Amount									
At 31 March 2026	**56,006**	**377,161**	**27,005**	**17,868**	**24,539**	**5,202**	**16,669**	**231**	**524,681**
At 31 March 2025	**56,031**	**375,940**	**25,358**	**13,145**	**23,632**	**4,107**	**16,746**	**317**	**515,276**
Asset financing									
Owned	56,006	375,274	26,101	17,868	23,942	5,202	16,669	231	521,293
Right-of-use	0	1,887	904	0	597	0	0	0	3,388
Carrying Amount									
At 31 March 2026	**56,006**	**377,161**	**27,005**	**17,868**	**24,539**	**5,202**	**16,669**	**231**	**524,681**

Any fall in value through negative indexation or revaluation is shown as an impairment
The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £1,209k (2024/25 £684)

Details of the last full valuation of land and buildings are detailed in Note 1.2 to the accounts

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

	2026 £000s	2025 £000s
Donations (CTF)	292	221
Donations (Other)	0	0
Total	**292**	**221**

Note 5.2 Trust and Consolidated Property, plant & equipment - year ended 31 March 2025

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2024	55,062	445,262	27,605	28,923	75,532	11,498	23,712	1,008	668,602
Indexation	0	0	0	0	233	256	7	6	502
Additions	0	12,135	1,112	5,019	3,493	1,135	10,518	0	33,412
Donations / Government grant / Lottery funding	0	0	0	158	63	0	0	0	221
Reclassifications	0	11,022	0	(11,022)	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	701	(23,607)	(1,038)	365	0	0	0	0	(23,579)
Impairment charged to the SoCNE	268	(4,751)	(1)	(10,298)	0	0	0	0	(14,782)
Impairment charged to the revaluation reserve	0	(59,325)	(1,601)	0	0	0	0	0	(60,926)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(4,180)	(402)	(1,643)	0	(6,225)
At 31 March 2025	**56,031**	**380,736**	**26,077**	**13,145**	**75,141**	**12,487**	**32,594**	**1,014**	**597,225**
Depreciation									
At 1 April 2024	0	72,936	4,628	0	48,854	7,400	13,081	567	147,466
Indexation	0	0	0	0	117	135	1	5	258
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Revaluation	0	(45,991)	(3,817)	0	0	0	0	0	(49,808)
Impairment charged to the SoCNE	0	(1,750)	(109)	0	0	0	0	0	(1,859)
Impairment charged to the revaluation reserve	0	(39,669)	(1,323)	0	0	0	0	0	(40,992)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(4,181)	(401)	(1,643)	0	(6,225)
Provided during the year	0	19,270	1,340	0	6,719	1,246	4,409	125	33,109
At 31 March 2025	**0**	**4,796**	**719**	**0**	**51,509**	**8,380**	**15,848**	**697**	**81,949**
Carrying Amount									
At 31 March 2025	**56,031**	**375,940**	**25,358**	**13,145**	**23,632**	**4,107**	**16,746**	**317**	**515,276**
At 1 April 2024	**55,062**	**372,326**	**22,977**	**28,923**	**26,678**	**4,098**	**10,631**	**441**	**521,136**
Asset financing									
Owned	56,031	375,940	25,358	13,145	23,632	4,107	16,746	317	515,276
Carrying Amount									
At 31 March 2025	**56,031**	**375,940**	**25,358**	**13,145**	**23,632**	**4,107**	**16,746**	**317**	**515,276**
Asset financing									
Owned	55,062	372,326	22,977	28,923	26,678	4,098	10,631	441	521,136
Carrying Amount									
At 1 April 2024	**55,062**	**372,326**	**22,977**	**28,923**	**26,678**	**4,098**	**10,631**	**441**	**521,136**

Carrying amount comprises:

Northern HSC Trust at 31 March 2026	56,006	377,161	27,005	17,868	24,539	5,202	16,669	231	524,681
	56,006	**377,161**	**27,005**	**17,868**	**24,539**	**5,202**	**16,669**	**231**	**524,681**
Northern HSC Trust at 31 March 2025	56,031	375,940	25,358	13,145	23,632	4,107	16,746	317	515,276
	56,031	**375,940**	**25,358**	**13,145**	**23,632**	**4,107**	**16,746**	**317**	**515,276**
Northern HSC Trust at 31 March 2024	55,062	372,326	22,977	28,923	26,678	4,098	10,631	441	521,136
	55,062	**372,326**	**22,977**	**28,923**	**26,678**	**4,098**	**10,631**	**441**	**521,136**

Note 6.1 Trust and Consolidated Intangible assets - year ended 31 March 2026

	Software Licenses £000s	Total £000s
Cost or Valuation		
At 1 April 2025	26,472	26,472
Indexation	0	0
Additions	1,647	1,647
Donations / Government grant / Lottery funding	0	0
Reclassifications	81	81
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	(286)	(286)
At 31 March 2026	**27,914**	**27,914**
Amortisation		
At 1 April 2025	21,985	21,985
Indexation	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	(287)	(287)
Provided during the year	1,785	1,785
At 31 March 2026	**23,483**	**23,483**
Carrying Amount		
At 31 March 2026	**4,431**	**4,431**
At 31 March 2025	**4,487**	**4,487**
Asset financing		
Owned	4,431	4,431
Right-of-use	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
Carrying Amount		
At 31 March 2026	**4,431**	**4,431**

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

	2026 £000s	2025 £000s
Donations (CTF)	292	221

Note 6.2 Trust and Consolidated Intangible assets - year ended 31 March 2025

	Software Licenses £000s	Total £000s
Cost or Valuation		
At 1 April 2024	25,000	25,000
Additions	1,472	1,472
Donations / Government grant / Lottery funding	0	0
Disposals	0	0
At 31 March 2025	**26,472**	**26,472**
Amortisation		
At 1 April 2024	18,539	18,539
Disposals	0	0
Provided during the year	3,446	3,446
At 31 March 2025	**21,985**	**21,985**
Carrying Amount		
At 31 March 2025	**4,487**	**4,487**
At 1 April 2024	**6,461**	**6,461**
Asset financing		
Owned	4,487	4,487
Carrying Amount		
At 31 March 2025	**4,487**	**4,487**
Asset financing		
Owned	6,461	6,461
Carrying Amount		
At 1 April 2024	**6,461**	**6,461**

Carrying amount comprises:

Northern HSC Trust at 31 March 2026	4,431	4,431
	4,431	4,431
Northern HSC Trust at 31 March 2025	4,487	4,487
	4,487	4,487
Northern HSC Trust at 31 March 2024	6,461	6,461
	6,461	6,461

Note 7 Financial instruments

As the cash requirements of NHSCT are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Northern Health and Social Care Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

Please note that the investments shown below relate to Charitable Trust Funds.

	2026			2025		
	Non-Current Assets £000s	Assets £000s	Liabilities £000s	Non-Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	7,425	0	0	7,609	0	0
Additions	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Revaluations	886	0	0	(184)	0	0
Balance at 31 March	8,311	0	0	7,425	0	0
Trust	0	0	0	0	0	0
Charitable trust fund	8,311	0	0	7,425	0	0
	8,311	0	0	7,425	0	0

The only other financial instruments held by the Trust as at 31 March 2026 are trade receivables, cash and trade payables. Details of these can be seen in Notes 12 - 14 respectively. The situation also applied in 2024/25.

Note 8 Investments and loans

	2026		2025
	CTF £000s	Total £000s	Total £000s
Balance at 1 April	7,425	7,425	7,609
Additions	0	0	0
Disposals	0	0	0
Repayments and Redemptions	0	0	0
Interest Capitalised	0	0	0
Revaluations	886	886	(184)
Impairments	0	0	0
Balance at 31 March	8,311	8,311	7,425

The balance is represented by Non Current Assets of £8,311 (2025/25: £7,425) and Current Assets of £nil (2024/25: £nil)

Note 9 Impairments

	2026 Property, plant & equipment £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(166)	(166)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0
Total value of impairments for the period	**(166)**	**(166)**

	2025 Property, plant & equipment £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	12,923	12,923
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	19,934	19,934
Total value of impairments for the period	**32,857**	**32,857**

Note 10 Assets classified as held for sale

	Land	
	2026 £000s	2025 £000s
Opening Balance at 1 April	2	2
Transfers in*	25	0
Transfers out	0	0
(Disposals)	(2)	0
Revaluation / (Impairment)	0	0
Closing Balance at 31 March	**25**	**2**

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

* The amount disclosed in 2025/26 refers to one land asset at the following site: Holywell Reservoir. The MUH Laneway was disposed of in year.

Note 11 Inventories

	2026 £000s		2025 £000s	
Classification	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Pharmacy supplies	4,574	4,574	4,137	4,137
Building & engineering supplies	116	116	114	114
Laboratory materials	8	8	9	9
Heat, light and power	312	312	231	231
Other	116	116	202	202
Total	**5,126**	**5,126**	**4,693**	**4,693**

Note 12 Cash and cash equivalents

	2026 £000s			2025 £000s		
	Trust	**CTF**	**Consolidated**	**Trust**	**CTF**	**Consolidated**
Balance at 1st April	3,667	417	4,084	4,533	913	5,446
Net change in cash and cash equivalents	1,176	(363)	813	(866)	(496)	(1,362)
Balance at 31 March	**4,843**	**54**	**4,897**	**3,667**	**417**	**4,084**

	2026 £000s			2025 £000s		
The following balances at 31 March were held at	**Trust**	**CTF**	**Consolidated**	**Trust**	**CTF**	**Consolidated**
Commercial banks and cash in hand	4,843	54	4,897	3,667	417	4,084
Balance at 31 March	**4,843**	**54**	**4,897**	**3,667**	**417**	**4,084**

Note 12.1 Reconciliation of liabilities arising from financial activities

	2025 £000s	Opening Balance Adjustment £000s	Cash Flows £000s	Non Cash Changes £000s	2026 £000s
Lease Liabilities	2,929	0	(1,170)	1,453	**3,212**
Total liabilities from financing activities	**2,929**	**0**	**(1,170)**	**1,453**	**3,212**

Note 13 Trade receivables, financial and other assets

	2026 £000s			2025 £000s		
Amounts falling due within one year	**Trust**	**CTF**	**Consolidated**	**Trust**	**CTF**	**Consolidated**
Trade receivables	21,194	0	21,194	19,334	0	19,334
VAT receivable	7,477	0	7,477	8,525	0	8,525
Other receivables - not relating to fixed assets	6,082	10	6,092	3,522	6	3,528
Trade and other receivables	34,753	10	34,763	31,381	6	31,387
Prepayments	1,428	9	1,437	3,227	4	3,231
Accrued income	2,377	0	2,377	2,164	0	2,164
Contract assets	0	0	0	0	0	0
Other current assets	3,805	9	3,814	5,391	4	5,395
Intangible current assets	0	0	0	0	0	0
Amounts falling due after more than one year						
Trade and other receivables	0	0	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	34,753	10	34,763	31,381	6	31,387
TOTAL OTHER CURRENT ASSETS	3,805	9	3,814	5,391	4	5,395
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**38,558**	**19**	**38,577**	**36,772**	**10**	**36,782**

The balances are net of a provision for bad debts of £3,624k (2024/25 £3,038k)

Note 14 trade payables, financial and other liabilities

14.1 Trade payables and other current liabilities

	2026 £000s			2025 £000s		
Amounts falling due within one year	**Trust**	**CTF**	**Consolidated**	**Trust**	**CTF**	**Consolidated**
Other taxation and social security	24,859	0	24,859	38,872	0	38,872
Trade capital payables - property, plant and equipment	6,834	0	6,834	955	0	955
Trade capital payables - intangibles	15	0	15	15	0	15
Trade revenue payables	73,231	0	73,231	74,007	0	74,007
Payroll payables	37,171	0	37,171	43,954	0	43,954
Clinical negligence payables	180	0	180	0	0	0
BSO payables	832	0	832	851	0	851
Other payables	82	135	217	84	47	131
Accruals		0	0	39	0	39
Accruals - relating to property, plant and equipment	10,518	0	10,518	10,710	0	10,710
Deferred income	2,356	0	2,356	2,216	0	2,216
Contract liabilities	0	0	0	0	0	0
Trade and other payables	156,078	135	156,213	171,703	47	171,750
Current part of lease liabilities	1,177	0	1,177	961	0	961
Other current liabilities	1,177	0	1,177	961	0	961
Carbon reduction commitment	0	0	0	0	0	0
Intangible current liabilities	0	0	0	0	0	0
Total payables falling due within one year	157,255	135	157,390	172,664	47	172,711
Amounts falling due after more than one year						
Finance leases	2,035	0	2,035	1,968	0	1,968
Total non current other payables	2,035	0	2,035	1,968	0	1,968
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**159,290**	**135**	**159,425**	**174,632**	**47**	**174,679**

The Trust did not have any loans payable at either 31 March 2026 or 31 March 2025.

Note 15 provisions for liabilities and charges – 2026

	Clinical negligence £000s	Holiday pay £000s	Other £000s	2026 £000s
Balance at 1 April 2025	99,009	138,847	11,049	248,905
Provided in year	10,419	993	4,501	15,913
(Provisions not required written back)	(5,227)		(2,774)	(8,001)
(Provisions utilised in the year)	(5,814)		(1,392)	(7,206)
Cost of borrowing (unwinding of discount)	1,819	1,937	3	3,759
At 31 March 2026	**100,206**	**141,777**	**11,387**	**253,370**

Provisions have been made for 7 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law, Holiday Pay, Pay Modernisation and Senior Executive's pay.

The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice with Periodic Payment Order (PPO) calculations based on estimated life expectancy data provided by professional legal advisors.

For Holiday Pay the Trust has estimated an appropriate level of provision on the basis of the duration of the claims and the application of a regionally agreed estimated payment percentage of the total expenditure incurred on affected allowances. The total liability to be provided isestimated as £142m for NHSCT.

Clinical Negligence

Where a finding of clinical negligence has been made, the Trust has relied on professional legal advice to estimate an appropriate level of provision, for each individual case, with Periodic Payment Order (PPO) calculations based on estimated life expectancy data.

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. In accordance with the provisions of Schedule C1 to the Damages Act 1996, the Government Actuary has reviewed the discount rate for Northern Ireland and determined that the rate should be +0.5% with effect from 27 September 2024, having previously been set at -1.5% from 22 March 2022. The next planned review of the rate will commence in July 2029. Estimated settlement values provided by DLS as at 31 March 2026 wholly reflect the updated rate where applicable.

Holiday Pay Liability

On 4 October 2023, the Supreme Court handed down the decision in the case of the Chief Constable of the PSNI v Agnew and others. The judgment confirmed that the claimants are able to bring their claims under the 'unlawful deductions' provisions of the Employment Rights (Northern Ireland) Order 1996 and can thus claim in respect of a series of deductions potentially going back to the beginning of their employment or the implementation of the Working Time Regulations in 1998.

At the point that the Supreme Court judgment was provided, the PSNI had accepted the principle, established by a number of cases in both the European and domestic courts, that the claimants were entitled to be paid their normal pay during periods of annual leave, and that "normal pay" is not limited to basic pay but could include elements such as overtime, commission and allowances.

The outcome of this case has widespread implications for all public sector bodies in Northern Ireland in respect of both the pay elements that must be included in holiday pay calculations and the period of retrospection which means that some employees may be able to bring claims to be rectified as far back as 1998 in respect of holiday pay. Under Agenda for Change, the contractual provisions for Sick Pay mirror those for Holiday Pay i.e. payment includes what would have been paid had the employee been in work.

With effect from 1 April 2025, HSC employers have implemented an interim arrangement for the calculation of holiday pay to ensure employees are paid appropriately for periods of annual leave. This interim solution also covers periods of sick leave. This interim arrangement has been agreed with trade unions pending the introduction of the new HR and payroll system in 2026/27. However a provision in respect of the retrospective payment for holiday pay is still required for the period 1998/99 to 2024/25. The Trust provision at 31 March 2026 reflects this retrospective time frame. In calculating the provision, the Trust has used payroll data available, for all eligible staff, within the current HRPTS system back to 2014 with averaging applied for the prior years and changes in staffing numbers. Actual staffing numbers are available for 2012/13. Staffing numbers prior to this have been estimated based on an assumed 1% increase per annum.

Revised Working Time Directive (14.5%) and Employer costs rates have been factored in, and compound interest applied. A settlement year of2028/29 has been used and as such the overall value of the provision has been discounted to determine the net present value

The key areas of uncertainty include:

i. The reliability of the data used;
ii. The terms of the settlement which is subject to a number of factors including:
    - the determination of a very significant number of cases currently progressing through the Industrial Tribunal;
    - the number of further Industrial Tribunal claims lodged by employees;
    - any settlement of these claims agreed with the claimants or their legal representatives;
    - the number of grievances already lodged by employees in respect of the underpayment/ incorrect payment of holiday pay and sick pay which require to be resolved and any settlement negotiations with trade unions;
    - the number of further grievances received; and
    - any potential requirement to include additional numbers of employees within any settlement;
iii. The uptake rate for current or past employees;
iv. The extent of attrition in the workforce
v. Delays in the time it will take to administer the payments, once agreed; and
vi. The extent to which interest will apply.

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

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

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

Analysis	Impact	
	£'m	%
WTD rate – increase 1%	10.04	6.90%
WTD rate – decrease 1%	-10.04	-6.90%
NIC rate – increase 1%	1.25	0.86%
NIC rate – decrease 1%	-1.25	-0.86%
Compound Interest rate – increase 1%	24.38	16.74%
Compound Interest rate – decrease 1%	-20.39	-14%
Uptake based on minimum 6 Claims per annum	-36.56	-25%
Uptake based on minimum 4 Claims per annum	-18.94	-13%

Pay Modernisation and Senior Executive Pay

A number of staff have challenged the banding of their job and the Trust has reflected any anticipated liability as a mix of accruals and provisions on the basis of actions and outcomes in-year in individual cases and their consequential impacts.

Senior HSC Executives raised a legal challenge to their pay arrangements. The DoH introduced a Senior Executive Pay Structure Reform during 2024–25 which impacted all senior executives in post as at 1 April 2023. A provision remains for non-current Senior Executives due to the ongoing legal challenge. The value of this provision remains at £228k in 2025/26.

Comprehensive Net Expenditure Account charges

Comprehensive Net Expenditure Account charges	2026 £000s	2025 £'000
Arising during the year	15,913	119,654
Reversed unused	(8,001)	(2,949)
Cost of borrowing (unwinding of discount)	3,759	2,517
	11,671	**119,222**

Analysis of expected timing of discounted flows

	Clinical negligence £000s	Holiday pay	Other £000s	2026 £000s
Not later than 1 year	38,006		3,924	41,930
Later than 1 year and not later than 5 years	13,748	141,777	6,156	161,681
Later than 5 years	48,452		1,307	49,759
At 31 March 2026	**100,206**	**141,777**	**11,387**	**253,370**

Note 15 provisions for liabilities and charges - 2025

	Clinical negligence £000s	Holiday pay £000s	Other £000s	0 £000s
Balance at 1 April 2024	80,172	58,243	8,301	146,716
Provided in year	35,313	79,197	5,144	119,654
(Provisions not required written back)	(2,734)	0	(215)	(2,949)
(Provisions utilised in the year)	(14,852)	0	(2,181)	(17,033)
Cost of borrowing (unwinding of discount)	1,110	1,407	0	2,517
At 31 March 2025	**99,009**	**138,847**	**11,049**	**248,905**

Provisions have been made for 4 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit and Employment Law. The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice with PPO calculations based on estimated life expectancy data provided by professional legal advisors.

Analysis of expected timing of discounted flows

	Clinical negligence £000s	Holiday pay £000s	Other £000s	0 £000s
Not later than 1 year	37,021	0	8,058	45,079
Later than 1 year and not later than 5 years	10,030	138,847	971	149,848
Later than 5 years	51,958	0	2,020	53,978
At 31 March 2025	**99,009**	**138,847**	**11,049**	**248,905**

Note 16 capital and other commitments

Note 16.1 Capital Commitments

Contracted capital commitments at 31 March 2026 not otherwise included in these financial statements are:

	2026 £000s	2025 £000s
Property, plant & equipment	1,940	5,687
	1,940	**5,687**

Note 16.2 other financial commitments

The Trust did not have any other financial commitments at either 31 March 2026 or 31 March 2025.

Note 17 Leases

17.1 Quantitative disclosures around right of use assets

	2026			
	Buildings (excluding dwellings)	Dwellings	Plant and Machinery (Equipment)	Total
Cost or Valuation	£000s	£000s	£000s	£000s
As at 1 April 2025	3,736	1,176	405	5,317
Additions	602	459	272	1,333
Impairment/Impairment Reversals	0	0	0	0
Disposals	0	0	0	0
Re-measurement of Existing Leases	0	0	0	0
Re-classifications	0	0	0	0
As at 31 March 2026	**4,338**	**1,635**	**677**	**6,650**
Depreciation				
As at 1 April 2025	1,601	452	0	2,053
Depreciation	850	279	80	1,209
Impairment/Impairment Reversals	0	0	0	0
Disposals	0	0	0	0
Re-classifications	0	0	0	0
As at 31 March 2026	**2,451**	**731**	**80**	**3,262**
NBV as at 31 March 2025	**2,135**	**724**	**405**	**3,264**
NBV as at 31 March 2026	**1,887**	**904**	**597**	**3,388**

17.2 Quantitative disclosures around lease liabilities

	2026 £000s	2025 £000s
Buildings		
Not later than 1 year	735	630
Later than 1 year and not later than 5 years	1,015	1,168
Later than 5 years	71	135
less interest element	(81)	(98)
Present value of obligations	**1,740**	**1,835**
Other		
Not later than 1 year	443	331
Later than 1 year and not later than 5 years	945	697
Later than 5 years	263	204
less interest element	(179)	(138)
Present value of obligations	**1,472**	**1,094**
Total Present Value of obligations	**3,212**	**2,929**
Current Portion	**1,177**	**961**
Non-current Portion	**2,035**	**1,968**
	3,212	**2,929**

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

	2026 £000s	2025 £000s
Variable lease payments not included in lease liabilities	79	234
Sub-leasing income		0
Expense related to short term leases	112	137
Expense related to low value leases	55	9
	246	**380**

17.4 Quantitative disclosures around cash outflow for leases

	2026 £000s	2025 £000s
Total cash outflow for leases	1,416	1,369

Note 18 commitments under PFI contracts and other service concession arrangements

18.1 Off balance sheet PFI contracts and other service concession arrangements

The Trust had no off balance sheet (SoFP) PFI and other service concession arrangements schemes in 2025/26 and 2024/25.

18.2 On balance sheet (SoFP) PFI Schemes

The Trust had no on balance sheet (SoFP) PFI contracts and other service concession arrangements in 2025/26 and 2024/25.

Note 19 Contingent Liabilities

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

	2026 £000s	2025 £000s
Clinical negligence	770	748
Public liability	38	38
Employers' liability	164	162
Accrued leave	0	0
Injury benefit	0	0
Other	40	45
Total	**1,012**	**993**

Unquantifiable Contingent Liabilities

Clinical Excellence Awards

The Clinical Excellence scheme recognised the contribution of consultants who show commitment to achieving the delivery of high quality care to patients and to the continuous improvement of Health and Social Care. There were 12 levels of award; lower awards (steps 1–8 were made by local (employer) committees, and higher awards were recommended by the Northern Ireland Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the Department of Health (DoH) decided that from the 2013/14 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge. An agreement was reached through mediation for the design and implementation of a future scheme. A public consultation was carried and DoH are currently considering the response. Any scheme will require Ministerial approval. Whilst the current litigation has been paused, it has not been withdrawn, and therefore the legal case has continued to be treated as a contingent liability at 31 March 2026. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

Employment Tribunals

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

Holiday Pay Liability

The Trust has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay, and for breach of contract in relation to sick pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outworkings of the Supreme Court judgment, and will be agreed as part of any negotiated settlement with Trade Unions.

Public Sector Pensions – Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

Note 19.1 Financial Guarantees, Indemnities and Letters of Comfort

The Trust has not entered into any quantifiable guarantees, indemnities or provided any letters of comfort.

Note 20 related party transactions

The Trust is required to disclose details of transactions with individuals who are regarded as related parties, consistent with the requirements of IAS 24 – Related Party Transactions. A Trust Board Register of Interests is maintained by the Office of the Chief Executive and is available for inspection online by members of the public at the following link: https://www.northerntrust.hscni.net/registerofinterests

During the year, the Trust entered into the following material transactions with the following related parties.

HSC Bodies

The Trust is an ALB of DoH, and as such the DoH is a related party and the ultimate controlling parent, with which the Trust has had various material transactions during the year. During 2025/26, the Trust has also had a number of material transactions with other entities for which the DoH is regarded as the ultimate controlling parent. These entities include the five HSCTs, BSO, SPPG, PHA, RQIA and NIAS.

Non-Executive Directors

Some of the Trust's Non-Executive Directors have disclosed interests with organisations which the Trust purchased services from or supplied services to during 2025/26. Set out below are details of the amount paid to these organisations during 2025/26. In none of these cases listed did the Non-Executive Director have any involvement in the decisions to procure the services from the organisation concerned.

2025/26	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
NISCC	Northern Ireland Social Care Council	1	0	0	0

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

Carol Diffin (Non-Executive Director since 18 December 2023) has been appointed as a Non-Executive Director to NISCC since May 2025.

2024/25	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Action Mental Health	Mental Health Charity	330	0	0	0

Carol Diffin (Non-Executive Director since 18 December 2023) has a family member who was a Board Member of Action Mental Health until June 2024.

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

Other Board Members and Senior Managers

In a similar way, some other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchase services, in 2025/26. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

2025/26	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Healthcare Financial Management Association	Healthcare Financial Management and Governance Representative Group	1	0	0	0
Healthcare People Management Association	Healthcare People Management Association Group	3	0	0	0

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

Owen Harkin (Executive Director of Finance and Deputy Chief Executive) is a member of the Board of Trustees of Healthcare Financial Management Association.

Jacqui Reid (Director of Human Resources, Organisation Development and Corporate Communications) is Chair of the Healthcare People Management Association Group.

2024/25	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Healthcare Financial Management Association	Healthcare Financial Management and Governance Representative Group	14	0	0	0
Healthcare People Management Association	Healthcare People Management Association Group	3	0	0	0

Note 21 third party assets

The Trust held £9,234k investments and cash at bank and in hand at 31 March 2026, which relate to monies held by the Trust on behalf of patients. This has been excluded from the cash at bank and in hand amounts reported in the accounts. A separate audited account of these monies is maintained by the Trust (presented on page 168).

Note 22 financial performance targets

Organisations are allocated a Revenue Resource Limit (RRL) and a Capital Resource Limit (CRL) and must contain spending within these limits.

The resource limits for a body may be a combination of agreed funding allocated by commissioners, the Department of Health, other Departmental bodies or other departments.

Bodies are required to report on any variance from the limit as set which is a financial target to be achieved and not part of the accounting system.

22.1 Revenue Resource Limit (RRL)

	2026 £000s	2025 £000s
Revenue Resource Limit (RRL)		
RRL allocated from:		
DoH (SPPG)	1,238,564	1,152,707
DoH (Other)	0	0
PHA	10,008	10,476
Other - SUMDE & NIMDTA	8,296	7,166
Total RRL Received	**1,256,868**	**1,170,349**
Less RRL Issued To:		
RRL Issued	0	0
Total RRL Issued	**0**	**0**
Net RRL Position	**1,256,868**	**1,170,349**
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	1,304,788	1,338,843
Adjustments to remove items not funded via RRL:		
Capital Grants for Research and Development	0	0
Depreciation	(34,910)	(33,109)
Amortisation	(1,785)	(3,446)
Impairments	166	(12,923)
Notional Charges	(85)	(82)
Increase/decrease in provisions (provisions provided for in year less any release)	(11,671)	(119,222)
PFI and other service concession arrangements/IFRIC	0	0
Income received re Donations/Government grant/Lottery funding for non current assets	292	221
Total Adjustments	**(47,993)**	**(168,561)**
Net Expenditure funded from RRL	**1,256,795**	**1,170,282**
Surplus/(Deficit) against RRL	73	67
Surplus/(Deficit) against RRL %	0	0%
Break Even cumulative position (opening)	(3,721)	(3,788)
Break Even cumulative position (closing)	(3,648)	(3,721)

Materiality Test:

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

	2026 %	2025 %
Break Even in year position as % of RRL	0.01%	0.01%
Break Even cumulative position as % of RRL	-0.29%	-0.32%

The Trust has remained within the budget control limits it was issued.

Financial Performance Targets less Deficit Funding

For the year ended 31 March 2026 the Trust received non recurrent funding from the Department of Health to address the deficit held by the Trust

	2026 £000s	2025 £000s
Revenue Resource Limit (RRL)	1,256,868	1,170,349
Less deficit funding received	(19,531)	(31,100)
	1,237,337	**1,139,249**
Net Expenditure funded from RRL	1,256,795	1,170,282
Surplus/(Deficit) against RRL	(19,458)	(31,033)

22.2 Capital Resource Limit

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

	2026 Total £000s	2025 Total £000s
Capital Resource Limit (CRL)		
DoH (Investment Directorate)	32,266	34,884
Public Health Authority	0	0
Total CRL received	**32,266**	**34,884**
Less CRL Issued To:		
Organisation (Specify)		
CRL Issued	0	0
Total CRL Issued	**0**	**0**
Net CRL Position	**32,266**	**34,884**
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	32,565	35,105
Adjustments to remove items not funded via CRL:		
Charitable Trust Fund capital expenditure	(292)	(221)
Net Book Value of disposals*	(10)	0
Adjustments to add items not capitalised in accounts (ie, expensed through SoCNE) but funded via CRL:		
Research and Development under ESA10	0	0
Net Expenditure Funded from CRL	**32,263**	**34,884**
Surplus/(Deficit) against CRL	**3**	**0**

* Receipts from sales will be the lower of the NBV of the asset and the net sale proceeds.

Note 23 events after the reporting period

There are no events after the reporting period having a material effect on the accounts.

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 30 June 2026.

Northern Health and Social Care Trust – Patients' and Residents' Monies

The certificate and report of the Comptroller and Auditor General to the Northern Ireland Assembly

Opinion on account

I certify that I have audited Northern Health and Social Care Trust's (NHSCT) account of monies held on behalf of patients and residents for the year ended 31 March 2026 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion the account:

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of NHSCT for the year ended 31 March 2026 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the account section of my certificate.

My staff and I are independent of NHSCT in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Revised Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that NHSCT's use of the going concern basis of accounting in the preparation of the financial statements for the monies held on behalf of the patients and residents is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on NHSCT's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Matters on which I report by exception

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

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of NHSCT for the year ended 31 March 2026 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Responsibilities of the Trust for the account

As explained more fully in the Statement of Trust's Responsibilities in relation to patients'/residents' monies, NHSCT is responsible for:

- maintaining proper accounting records;
- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing NHSCT's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust anticipates that the services provided by the Northern Health and Social Care Trust for the monies held on behalf of the patients and residents will not continue to be provided in the future.

Auditor's responsibilities for the audit of the account

My responsibility is to examine, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to NHSCT for the monies held on behalf of the patients and residents through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on NHSCT's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of NHSCT's Patients' and Residents' Monies' financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud.
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

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

Report

I have no observations to make on these financial statements.

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

30 June 2026

Statement of Trust's responsibilities in relation to patients' / residents' monies

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

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

Year Ended 31 March 2026

Account of monies held on behalf of patients / residents

Previous Year	RECEIPTS		
£		£	£
	Balance at 1 April 2025		
8,500,000	1. Investments (at cost)	8,500,000	
689,916	2. Cash at Bank	720,693	
11,400	3. Cash in Hand	13,100	9,233,793
3,469,132	Amounts Received in the Year		3,246,212
10,604	Interest Received		8,527
12,681,052	**TOTAL**		**12,488,532**
	PAYMENTS		
3,447,259	Amounts Paid to or on behalf of Patients/Residents		3,088,727
	Balance at 31 March 2026		
8,500,000	1. Investments (at cost)	9,000,000	
720,693	2. Cash at Bank	387,205	
13,100	3. Cash in Hand	12,600	9,399,805
12,681,052	**TOTAL**		**12,488,532**

Schedule of Investments held at 31 March 2026

Cost Price		Nominal Value	Cost Price
£		£	£
8,500,000	**Investment** Invested: 02/10/25 - 01/10/26	9,000,000	9,000,000

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

Stephen Lennon
Interim Director of Finance
25 June 2026

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

Suzanne Pullins
Interim Chief Executive
25 June 2026

Glossary

Glossary

AAH	Antrim Area Hospital
ACOMHS	Accreditation for Community Mental Health Services
ACP	Anticipatory Care Planning
ADHD	Attention Deficit Hyperactivity Disorder
ADOS	Autism Diagnostic Observation Schedule
AFC	Agenda for Change
AHPs	Allied Health Professionals
AIAO	Assistant Information Asset Owners
ALB	Arm's Length Bodies
APP	(Software) Application
APPT	Accreditation Programme for Psychological Therapies
ARK	Antibiotic Review Kit
ASD	Autistic Spectrum Disorder
ASSIST	Advice Support Services and Initial Screening Team
BHSCT	Belfast Health and Social Care Trust
BPAS	British Pregnancy Advisory Service
BSO	Business Services Organisation
CAF	Cyber Assessment Framework
CAMHS	Child and Adolescent Mental Health Services
CARE	Career Average Revalued Earnings
CARF	Commission on Accreditation of Rehabilitation Facilities
CAS	Controls Assurance Standard
CCG	Clinical Communication Gateway
CDF	Cancer Drugs Fund
CDI	Clostridium Difficile
CETV	Cash Equivalent Transfer Value
CFPS	Counter Fraud and Probity Service
CO2	Carbon Dioxide
COMAH	Control of Major Accident Hazards
COVID-19	Disease caused by a new strain of coronavirus. CO stands for corona, VI for virus, D for disease
CPAP	Continuous Positive Airway Pressure
CSE	Customer Service Excellence
CT	Computerised Tomography
CTF	Charitable Trust Funds
DAU	Direct Assessment Unit
DfE	Department for the Economy
DoH	Department of Health
DoF	Department of Finance
DoL	Deprivation of Liberty
EA	Education Authority
ED	Emergency Department

EDI	Equality, Diversity and Inclusion
EEEEG	Equality, Engagement, Experience and Employment Group
ENT	Ear, Nose and Throat
EPBC	Emergency Planning and Business Continuity
EPEX	Electronic Patient Explorer Software
ERT	Emergency Response Team
EOI	Expression of Interest
ESA	European System of Accounts
ESC	Emergency Support Centre
EU	European Union
FFP	Filtering Face Pieces
FLO	Fraud Liaison Officer
FPL	Finance, Procurement and Logistics System
FReM	Financial Reporting Manual
GDC	General Dental Council
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
GIRFT	Getting it Right First Time
GMC	General Medical Council
GNB	Gram Negative Bacilli
GP	General Practitioner
GSMA	Global System for Mobile Communications Association
HAGNBSI	Healthcare Associated Gram-negative Bloodstream Infections
HCAI	Healthcare Acquired Infection
HIA	Head of Internal Audit
HIP	Hospital Inspection Programme
HMRC/RTI	His Majesty's Revenue and Customs / Real Time Information
HPSS	Health and Personal Social Services
HR	Human Resources
HRPTS	Human Resources, Pay and Travel System
HSC	Health and Social Care
HSCB	Health and Social Care Board
HSCNI	Health and Social Care Northern Ireland
HSCT	Health and Social Care Trust
HSDU	Hospital Sterilisation and Decontamination Unit
HSENI	Health and Safety Executive Northern Ireland
IAA	Information Asset Administrators
IAO	Information Asset Owners
IAS	International Accounting Standards
IASB	International Accounting Standards Board
ICO	Information Commissioner's Office
ICP	Integrated Care Providers

ICT	Information Communication Technology
ICU	Intensive Care Unit
IDDSI	International Diet Descriptors Standardisation Initiative
IFRS	International Financial Reporting Standards
IG	Information Governance
IIP	Investors in People
INDG	Industry Guidance
IPC	Infection Prevention and Control
IPCEHC	Infection Prevention and Control Environmental Hygiene Committee
IQI	Innovation and Quality Improvement
ISO	International Organisation for Standardisation
ITS	Information Technology Services
IVS	International Valuation Standards
JAG	Joint Advisory Group
JCVI	Joint Committee on Vaccination and Immunisation
KPI	Key Performance Indicator
LCG	Local Commissioning Group
LED	Light Emitting Diode
LGBTQ+	Lesbian, Gay, Bisexual, Transgender, Queer/Questioning and Others
LPS	Land and Property Services
LTR	Light Touch Regime
MBRRACE	Mothers and Babies: Reducing Risk through Audits and Confidential Enquiries
MCA	Mental Capacity Act
MDT	Multi-Disciplinary Team
MHRA	Medicines and Healthcare Products Regulatory Agency
MOD	Ministry of Defence
MPMNI	Managing Public Money NI
MRI	Magnetic Resonance Imaging
MRSA	Methicillin-resistant Staphylococcus Aureus
MS	Multiple Sclerosis
MSK	Musculoskeletal
MSFM	Management Statement Financial Management
MUM	Maternity Unit Marvel
N/A	Not Applicable
NED	Non Executive Director
NEST	National Employment Saving Trust
NHS	National Health Service
NHSCT	Northern Health and Social Care Trust
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NIAS	Northern Ireland Ambulance Service
NICE	National Institute for Health and Care Excellence

NIEA	Northern Ireland Environment Agency
NIEPG	Northern Ireland Emergency Planning Group
NIHR	National Institutes of Health Research
NIMDTA	Northern Ireland Medical and Training Agency
NIPSO	NIPSO NI Public Services Ombudsman
NIS	Network and Information Systems Directive
NIV	Non-Invasive Ventilation
NMS	No More Silos
OCT	Outpatient COVID-19 Treatment Service
OD	Organisational Development
ONS	Office for National Statistics
OOP	Out of Programme
OPD	Out Patients Department
OT	Occupational Therapy/Therapist
PARIS	Primary Access Regional Information System
PACU	Post Anaesthetic Care Unit
PAS	Patient Administration System
PCC	Patient Client Council
PCE	Patient and Client Experience
PFI	Private Finance Initiative
PHA	Public Health Agency
PICU	Psychiatric Inpatient Care Unit
POC	Programme of Care
POPI	Processing of Personal Information for Managers
PPE	Personal Protective Equipment
PPI	Personal and Public Involvement
PRPS	Powered Respirator Protective Suit
PSNI	Police Service Northern Ireland
PSSC	Payroll Shared Services Centre
PSTN	Public Switched Telephone Network
PTS	Psychological Therapies Service
PTU	Programmed Treatment Unit
QI	Quality Improvement
QUADEG	Engagement, Experience, Equality and Employment Group
QUB	Queen's University Belfast
RDC	Rapid Diagnosis Centres
REaCH	Responsive Education and Collaborative Health
RIBA	Royal Institute of British Architects
RICS	Royal Institution of Chartered Surveyors
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations
R&D	Research and Development
RQIA	Regulation and Quality Improvement Authority

RRL	Revenue Resource Limit
RSS	Recruitment Shared Service
SAFER	Seen, Aim, Flow, Early Discharge and Recovery
SAI	Serious Adverse Incident
SAS	Specialty and Associate Specialists
SAZ	Safe Access Zones
SBA	Service and Budget Agreement
SCPB	Social Care Procurement Board
SDAC	Same Day Acute Care
SDP	Service Delivery Plan
SGS	General Society of Surveillance
SIEM	Security Information and Event Management
SIP	Session Initiation Protocol
SIRO	Senior Information Risk Owner
SKIN	Surface, Skin Inspection, Keep Moving, Incontinence and Nutrition
SLA	Service Level Agreement
SLT	Speech and Language Therapy
SMT	Senior Management Team
SOC	Security Operations Centre
SPPG	Strategic Planning and Performance Group
SQN	Safety Quality North
SQR	Safety Quality Reminder
SQSD	Safety Quality Standards
SRH	Sexual Reproductive Health
SSNAP	Sentinel Stroke National Audit Programme
STIQI	Service Transformation and Innovation and Quality Improvement
TDP	Trust Delivery Plan
UK	United Kingdom
UNICEF	United Nations Children's Fund
USC	Urgent Suspected Cancer
UV	Ultraviolet
VAT	Value Added Tax
VSP	Vague Symptom Pathway
WEEE	Waste Electrical and Electronic Equipment
WLI	Waiting List Initiative
WTE	Whole Time Equivalent

Northern Health and Social Care Trust

INVESTORS IN PEOPLE®
We invest in people Silver