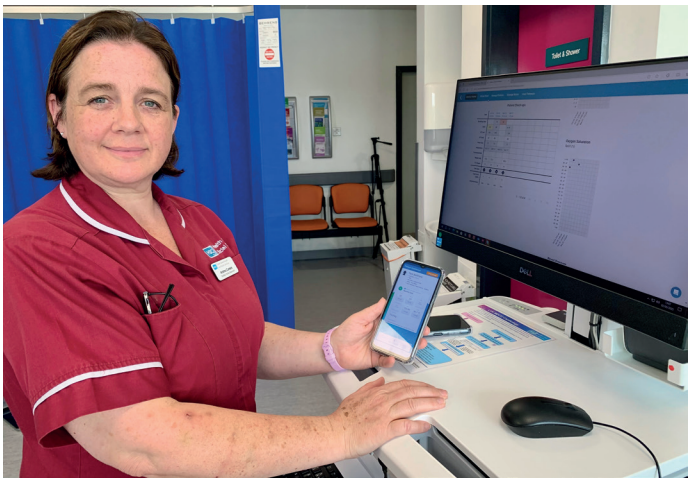
South Eastern Health and Social Care Trust

Annual Report & Accounts



2025 / 2026

*A great place to **Live** A great place to **Work** A great place to receive **Care and Support***

South Eastern Health and Social Care Trust

South Eastern Health and Social Care Trust
Annual Report and Accounts
For the year ended 31 March 2026

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Laid before the Northern Ireland Assembly
under Article 90 (5) of the Health and Personal Social Services (NI) Order 1972 by the
Department of Health, (formerly known as Department of Health, Social Services and Public Safety).

On

3 July 2026

Contents

Chairman's Report

Quality 4 All

It is a great privilege for me to present the 19th Annual Report on behalf of the South Eastern Health and Social Care Trust.

It has again been an incredibly challenging year for our staff, which is evident in the data and narratives throughout this Report.

The continuing financial pressures are enormous but thanks to the diligence of our teams, we have managed to make substantial savings, driving out waste where we could and improving efficiency. I am acutely aware that it is becoming increasingly difficult to deliver the level of services we would wish to, with a reduced budget.

Despite the significant pressures, our dedicated staff have continued to deliver a wide range of positive changes. The Trust was proud to be the first in the world to implement Encompass within Healthcare in Prison, expand our Hospital at Home service throughout the Trust and open an Urgent Care Centre at the Ulster Hospital, to name but a few outstanding achievements.

As Chair, I would like to express my sincere thanks to every member of staff who has worked tirelessly to provide the best care possible for our patients and to those that use our services during what has been another demanding year. Your efforts are deeply appreciated by the people we serve.

I would also like to take this opportunity to say a heartfelt thanks to all our volunteers for their dedication and commitment to patients and service users during the last year.

During the year we said farewell to our long-standing Medical Director Mr Charlie Martyn, our Executive Director of Social Work and Director of Children's Services Lyn Preece and our Director of Surgery, Elective, Maternity and Paediatrics, Maggie Parks. On behalf of the Trust Board, I want to offer our sincere thanks for their leadership and unwavering focus on person centred care. I would like to welcome Professor Stephen Kirk, Marie-Louise Sloan and Brian McFetridge who I am certain will continue the excellent work of their predecessors.

The Board has continued to use Quality Improvement processes to enhance the Trust's governance arrangements and the information it receives. The size and complexity of the organisation and the unrelenting demand on services means we need to continually develop better and more accurate reporting mechanisms to maintain the quality of care we deliver and improve the outcomes for patients and those who use our services.

I would wish to record my thanks and appreciation to my Board colleagues for their continued support and their diligence and commitment to oversee the work of the Trust.

Jonathan Patton
Chairman

A great place to ***Live*** *A great place to* ***Work*** *A great place to receive* **Care and Support**

Chief Executive's Report

I am pleased to present this year's Annual Report which provides an overview of the Trust's achievements, against a backdrop of increasing service demands in financially challenging times. As you read the Report, you will see our strong culture of quality improvement for our patients and service users, remains at the heart of everything we do each and every day.

Together, during 2025/26, we opened the new Urgent Care Centre at the Ulster Hospital – a modern, purpose-built facility hosting a first-class Consultant led service. We also officially launched our ground-breaking Clinical Trials Centre, which provides access to world-class research, not only for our patients but for people across Northern Ireland. Of particular importance, we opened Redwood House Children's Home, as part of our ongoing efforts to expand short term breaks and respite support for families of young people with complex needs.

As we continue to embrace digital and technological innovation, the Trust became the first in the world to implement Encompass within Healthcare in Prison – an incredible achievement, delivered in a complex setting. Ground-breaking robotic technology has enabled the Trust to deliver Aquablation Therapy – eliminating the need for invasive prostate surgery – the first service of its kind on the island of Ireland.

We are also planning for the future with the launch of our Business Plan 2026-2027 as a roadmap in order to deliver five Strategic Priorities:

- Safe, Quality and Experience of Care
- Delivering Care Closer to Home
- Hospital Care
- Our People
- Population Health & Health Inequalities.

Over the next year, we will be delivering the Neighbourhood Model to support our older population, working with partners in local government as well as the community and voluntary sectors. We have built strong foundations in recent years, through the delivery of an expanded Trust-wide Hospital at Home Service as well as a Primary Care Multi-Disciplinary Team model – both excellent examples of how to deliver the best care in the right place, within the community.

Fundamental planned system-wide reform remains the only long-term solution to financial stability, so I welcome the establishment of a regional Committee in Common, bringing together HSC Trusts to identify common priorities and plan collective action. I look forward to supporting this important work in the year ahead.

As we reflect and look forward, I would like to thank all our staff and volunteers for their dedication and continued care of our patients and service users. I am incredibly proud to lead such an excellent team.

Roisin Coulter
Chief Executive

Performance Overview
Summary of 2025/26

Pages 6 to 53 of this report provide a summary of the South Eastern Health & Social Care Trust's (SEHSCT) performance, over the last financial year, for each of the 10 Directorates. Within each Directorate, activities undertaken are outlined. Information is also provided for key goals and objectives. A financial review is also included.

Delivery against our key performance targets in 2025/26 remained challenging and is a regional issue. The reader is referred to pages 38 to 39 which provides an overview of activity performance for a number of key services.

Throughout the last 12 months the Trust has continued to operate under severe pressure. We continued to face rising demand, as well as significant resource constraints, including workforce shortages and increasing financial pressures. Despite this, our incredible staff have maintained a relentless focus on delivering safe, effective and high-quality care to the community we serve. Throughout the year, many of the Trust's HR & Finance colleagues have been involved in the design & build of an integrated Finance, HR, Procurement and Payroll system, which will impact all staff to a lesser or greater extent, when it is introduced regionally in 2026/27.

Worthy achievements during the year include:

- The delivery of £29.3m of savings through a range of initiatives
- Expansion of our Hospital at Home Service
- Launch of Clinical Trial Centre for medical research
- 65% reduction in patients waiting for more than 4 years for an outpatient appointment within medical or cancer related speciality
- Reduced invasive prostate surgery following the introduction of robotic technology.

To ensure we can continue to deliver sustainable services for the population we serve, difficult and complex decisions will be required, right across the system. We are committed to supporting the Health Minister's plan to reset our Health and Social Care system, and to stabilise, reform and deliver better outcomes into the future. We will continue to think creatively about how we deliver our services to best meet the needs of the community within the resources available to us.

Priorities for the Trust in 2025/26

The Trust's key priorities for 2025/26 were:

- To improve the health and wellbeing of our community and to reduce health inequalities
- Deliver care closer to home
- Deliver key services in our hospitals to those with the greatest health needs
- To embed Safety, Quality and Experience of Care in all that we do
- To make the Trust a great place to work where staff can flourish, feel valued, recognised and supported.

Performance Overview Summary of 2025/26

Accountability Issues

On page 69 the reader's attention is brought to the Limited overall assurance rating received from the Head of Internal Audit in 2025/26.

The Trust is aware that it does not comply with Public Contract Regulations for the procurement of some social care services and work from independent hospitals. These 2 areas have been added to the Trust's Corporate Risk Register. Until a revised specification and contract is agreed for Nursing & Residential Care Homes and Domiciliary Care, procurement cannot proceed. The previously reported date of August 2025 to complete the pre-procurement work for Nursing and Residential Care Homes has not been met and no new date has been set.

Corporate Risks

In 2025/26, 6 new risks were added to the Corporate Risk Register which is closely monitored by the Executive and Non-Executive Directors. Each risk has a number of measures in place to mitigate their impact should it materialise. The risks include:

- Inability to achieve recurrent financial stability;
- Inability to deliver against the commissioned performance volumes and timescales;
- Inability to ensure the quality of the ageing buildings and associated infrastructure;
- Inability to deliver services and ensure patient safety due to significant workforce capacity challenges;
- Inability to provide safe and effective emergency care at Ulster Hospital;
- Inability to maintain a satisfactory linen decontamination service;
- Inability to deliver mental health acute in-patient services on a single site, in line with best practice
- Inability to provide appropriate levels of staffing at specialist residential childcare facilities;
- Inability to provide adequate quality assurance testing of X-ray equipment due to limited Regional Medical Physics Resources;
- Inability to provide safe and effective intrapartum care at Free standing Midwifery Led Units (FMLUs);
- Inability to accommodate those with a learning disability, requiring inpatient care, in a suitable setting with access to appropriate clinical specialists;
- Inability to provide a regional Second Trimester Surgical Termination of Pregnancy Service;
- Inability of Approved Social Workers (ASWs) to complete their statutory role to remain with a person who has been detained;
- Inability to provide a full social work service during industrial action;
- Inability to have an adequate level of Fire Safety Management;
- Inability to provide therapies and specialist equipment required for children with special educational needs;
- Inability to stabilise new ways of working, following implementation of the Encompass electronic health and social record system on 9 November 2023; and
- Inability to provide full addiction services to the Prison population.

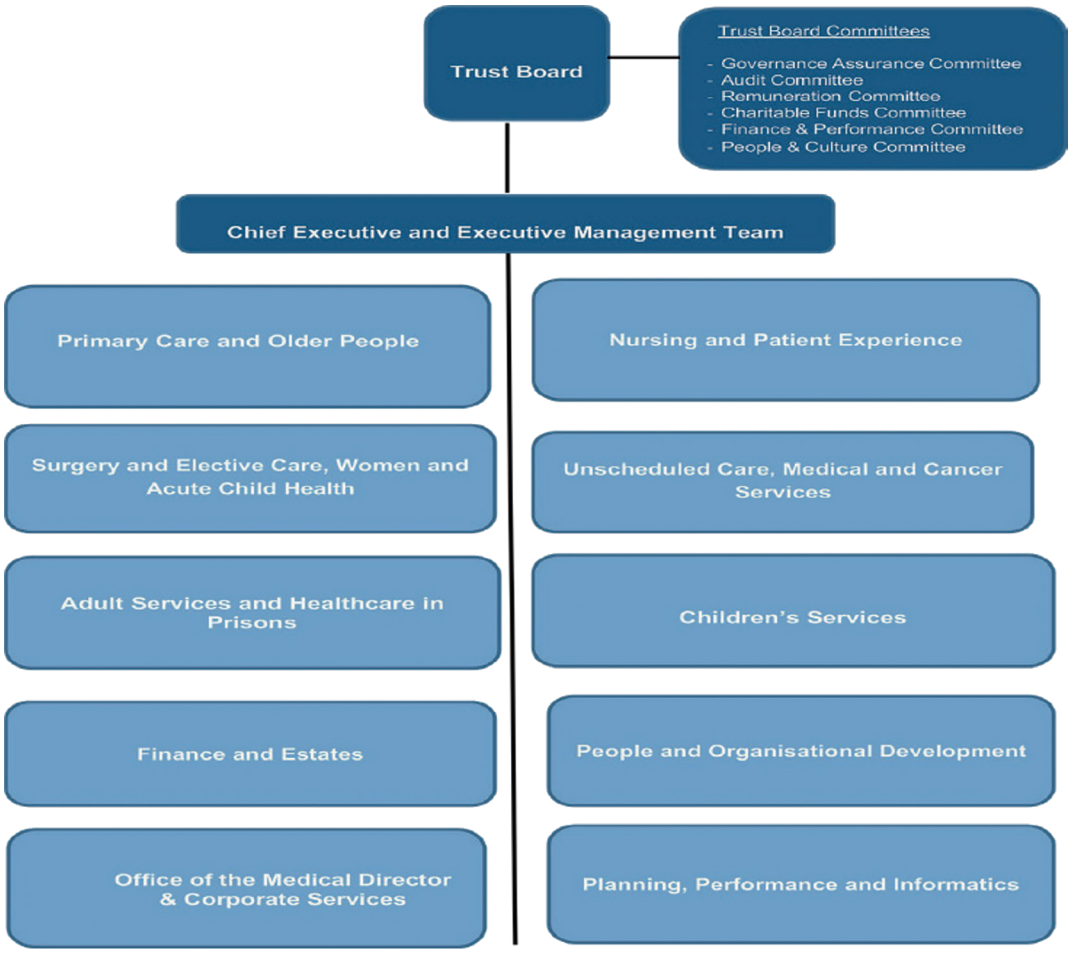
Performance Overview Summary of 2025/26

New Risks Added in 2025/26 and Still Open

- Inability to provide the required level of short break stays and longer-term residential care options for children with a disability (CwD) (added April 2025);
- Inability to comply with public procurement regulations in relation to purchased healthcare and some social care services (added May 2025);
- Inability to meet the clinical needs of a rising prison population (added August 2025);
- Inability to manage the risk associated with medical devices throughout the Trust (added September 2025);
- Inability to comply with the Northern Ireland Act 1998's Gender Identity and Expression Employment Policy and Equality Scheme 2024 (added January 2026); and
- Inability to successfully implement the new replacement finance, payroll, HR and procurement system by the agreed 2026/27 date (added March 2026).

Organisational Structure of SEHSCT

There are 10 Directorates within SEHSCT along with the Trust Board and 6 committees of the Trust Board. This structure is depicted in the diagram below:



Performance Overview
Communications

Over the past year we have witnessed a phenomenal rise in our social media presence.

There were almost 40.5 million visits to our 5 social media sites, compared to 24 million in 2024/25 - that's a staggering 62% increase. The Team published 5,609 social media posts, which resulted in nearly 3 million people engaging with the Trust - up 25% from last year.

3.5 million people watched our videos, which not only celebrate our staff but crucially raise awareness of important health issues.

Our campaigns have also showcased new services, including the opening of our Urgent Care Centre, the launch of a new surgical robot, the opening of our Clinical Trials Centre and the expansion of Hospital at Home, to name just a few.

Internally, we have launched a new weekly newsletter, The Weekly Wrap, keeping our colleagues informed and connected across the Trust. We also celebrate our staff through campaigns such as Faces of SET, highlighting the diverse roles and achievements of our teams.

The Communications Team was proud to be the finalists in multiple categories at the Northern Ireland Social Media Awards, finalists in the Chartered Institute of Public Relations Awards and also finalists in the Trust's Chairman's awards, for our creative, informative and innovative work.

In publications, the Team designed approximately 440 documents. These include items such as booklets, leaflets, posters, flyers, newsletters, pull up stands, infographics and desktop backgrounds. The Team played an integral role in the design of this Annual Report, the Corporate Plan, Research and Innovation Strategy and Sustainability Plan.

The Media Team issued over 500 press releases and responded to more than 400 media enquiries. At the heart of our work is a commitment to telling the stories that matter, ensuring our services, staff and patients are represented accurately and positively across our local, regional and national media.

We secured extensive coverage for the rollout of body worn cameras in the Emergency Department at the Ulster Hospital, the introduction of our pioneering Aquablation Service and the vital work of our Homeless Health Nurse.

Many of our campaigns secured prominent TV and radio coverage, as well as newspaper front-pages.

We are grateful to all the patients who generously shared their personal journeys to help educate and support others. Their voices are one of the most powerful Communication tools to help improve the health of the community we serve.

Performance Overview
Unscheduled Care, Medical Specialties & Cancer Services

Significant achievements have been delivered across the Directorate over the past 12 months, demonstrating measurable improvements in access, quality, and service sustainability.

- **Establishment of a Regional Breast Waiting List:**
  A new regional waiting list for breast services across Northern Ireland went live in May 2025. This initiative streamlines patient management, supports equitable access to care, and enables more efficient use of regional capacity
- **Integration of Thompson House and Expansion of Specialist Services:**
  Thompson House was successfully transferred into Medical Specialties in May 2025, enhancing service capacity and continuity of patient care. In alignment with this integration, responsibility for the Regional Neuromuscular Service transferred from Belfast Trust to South Eastern Trust, improving local access, streamlining patient pathways, and expanding specialist provision on the Thompson House hospital site
- **Introduction of Feebris Technology:**
  Feebris remote monitoring technology has been introduced within Lagan Valley Cardiology, enabling the effective management of over 50 heart failure patients in their own homes. This has reduced the need for hospital admissions and outpatient attendances while supporting improved patient experience
- **Trustwide Outpatient Modernisation Programme:**
  Outpatient governance structures have been strengthened, delivering improved oversight, accountability, and performance management across services. Clinic utilisation has increased significantly, now consistently exceeding 95%
- **Workforce Strengthening and Development:**
  Targeted recruitment campaigns and focused retention strategies have strengthened the outpatient nursing workforce and expanded structured career development opportunities for nursing staff
- **Centralisation of Outpatient Booking Functions:**
  Administrative booking teams have been centralised, standardising processes and improving efficiency and consistency across 22 specialties
- **Waiting List Improvement and Long-Wait Reduction:**
  Dedicated support has driven significant improvements in waiting list management, particularly for patients waiting the longest. Comprehensive administrative and clinical validation, alongside targeted waiting list initiative clinics, has resulted in a 65% reduction in patients waiting over four years for an outpatient appointment
- **Development of a Nurse-Led Dermatology Red Flag Service:**
  In collaboration with the Strategic Planning and Performance Group (SPPG), funding has been secured to establish a comprehensive Nurse-Led Dermatology Red Flag Service, enhancing early access and timely clinical intervention.

Performance Overview
Unscheduled Care, Medical Specialties & Cancer Services

New Urgent Care Centre

The Trust progressed Phase Two of the 2023 public consultation on urgent and emergency care in Ards and North Down through the development of a Consultant Led Urgent Care Centre (UCC) at the Ulster Hospital. Delivered as a complex £5m capital scheme on time and within budget, the UCC is co located with the new Emergency Department and provides expanded clinical facilities, including triage and investigation rooms, resuscitation bays, X ray facilities, and 12 assessment and treatment areas.

The UCC opened on 19 June 2025 and immediately began seeing over 3,000 patients per month. Recurrent funding has been secured to extend opening hours to 8pm and broaden the range of patients who can be managed within the service.

Downe Acute Frailty Unit

The Downe Hospital Acute Frailty Unit marked its tenth year of operation, continuing to deliver compassionate, person centred care to older people within the community. Providing comprehensive multidisciplinary assessment, the unit helps prevent unnecessary hospital admissions and supports streamlined care pathways for patients with complex needs.

Transformation of the Inpatient Gastroenterology Model of Care

A key highlight this year was the successful development and implementation of a new inpatient Gastroenterology Model of Care. The redesigned pathway has delivered measurable improvements in performance, including reduced length of stay and shorter times to inpatient endoscopy. Improved coordination between clinical and operational teams has enhanced diagnostics, patient flow, and alignment with elective recovery objectives.

Performance Overview
Unscheduled Care, Medical Specialties & Cancer Services

Medical Specialties

Across medical specialties, there have been numerous examples of enhanced service provision, too many to detail in full. The team would particularly highlight the following key achievements:

- Improved sustainability across inpatient services, including cardiology, diabetes, and respiratory care
- Significant recognition through multiple awards, nominations, publications, and conference presentations delivered across the directorate
- Development of plans for a new model of care in Dermatology, to be implemented in 2026/27, including the introduction of new advice and guidance pathways.

These achievements demonstrate a strong commitment to delivering high-quality patient care, improving operational efficiency, and supporting workforce sustainability. Maintaining a continued focus on modernisation, robust governance, and collaborative working will enable further progress in the coming year.

Performance Overview
Elective, Surgery, Women and Acute Child Health

Surgery and Elective Care underwent major transformation over the past year, including reconfiguration in September 2025 into two sub-directorates: Surgery & Elective Care and Acute Theatres, Intensive Care and Surgical Services (ATICS) and Lagan Valley Hospital Day Procedure Centre (DPC). This has strengthened clinical leadership, improved operational efficiency, and supported safer, more sustainable patient pathways. In line with the Elective Care Framework, significant progress was made in reducing four-year waits across inpatient and outpatient pathways through robust validation and additional clinical activity.
A key milestone was the arrival of the Trust's first Da Vinci robotic surgical system in January 2026. The first robotic-assisted colorectal cancer procedure was successfully completed in March 2026. With two trained surgeons and plans to expand training across colorectal, upper gastrointestinal (GI), and gynaecology, patient access to robotic surgery will continue to grow. In Urology, the introduction of Aquablation has aligned with regional strategy, providing excellent outcomes, low complication rates, and highly positive patient feedback since commencing in May 2025.

Lagan Valley Hospital continued its role as a Regional Day Procedure Centre, delivering low-complexity elective surgery across general surgery, urology, and ear, nose, throat (ENT). Since October 2020, almost 19,500 procedures have been undertaken, contributing to reduced waiting times, with 2025/26 activity on track to exceed the previous year. Capacity was further enhanced through the opening of Oral and Maxillofacial Surgery (OMFS) 2, increasing space for consultant-led clinics, local anaesthetic procedures, trauma care, and complex patient consultations.

Diagnostics, Pharmacy and Corporate Clinical Services

Key diagnostic and clinical support services demonstrated strong performance and innovation during the year. Recurrent funding for phlebotomy hubs stabilised service delivery and improved timely patient access. Radiology received a Trust Quality Award for its Pause. Check. Protect. initiative, reducing radiographer radiation incidents and strengthening safety culture. The Trust Laboratory Team was awarded the Atkinson Prize at the Northern Ireland Transfusion Committee Conference for collaborative work supporting transfusions within the Marie Curie Hospice.

Pharmacy services were recognised at the Northern Ireland Healthcare Awards, with awards for both the Palliative Care Pharmacy Team and the Antimicrobial Team, reflecting sustained commitment to patient safety, multidisciplinary working, and service quality across clinical support services.

Maternity and Obstetrics

Maternity Services had a year of significant achievement in clinical care, workforce development, and quality improvement. Teams supported 3,678 births in 2025/26, including 22 home births, while also receiving major national recognition. At the Royal College of Obstetricians and Gynaecologists 2025 Training Awards, the service was highly commended among medium sized hospitals and received the Overall Most Improved Award. The opening of enhanced postnatal recovery capacity and a dedicated Day Obstetric Unit has improved patient flow, safety, and experience by better separating elective and emergency care.

Performance Overview
Elective, Surgery, Women and Acute Child Health

A strong focus on workforce strengthening saw the creation of new leadership roles, including a Clinical Manager for Maternity and Gynaecology / Deputy Head of Midwifery, recruitment of 16 permanent midwives, establishment of deputy ward sister roles, and the Trust's first bank only recruitment initiative at Band 6. Specialist capacity was expanded through new consultant appointments, including foetal medicine, obstetric only, and perinatal mental health roles, alongside the launch of a specialist maternity psychology service.

Quality Improvement, Experience and Innovation in Maternity Care

Quality improvement activity across maternity services delivered measurable improvements in safety, efficiency, and staff and patient experience. Initiatives included productive ward approaches to equipment storage, standardised emergency trolleys, medicines safety improvements, enhanced post operative monitoring, and the Trust's first successful patient self administration of insulin project. Compliance with obstetric early warning scores, mandatory training, and barcode medication administration improved significantly, while bank usage reduced by half due to improved staffing stability.

The Continuity of Midwifery Care model was consistently described by service users as transformative, reducing anxiety and improving trust through sustained relationships with the same midwife. Care Opinion feedback reflected high levels of satisfaction, with 103 stories shared and an 81% positivity rating. The re launched BUMP service user group, Home from Home open days, and MSW (Maternity Support Worker)-led education sessions further strengthened engagement and patient experience.

Gynaecology and Paediatrics

Gynaecology services continued to innovate and improve access, with new developments including a hyperemesis walk-in ambulatory hub for people experiencing hyperemesis gravidarum or severe nausea and vomiting in pregnancy, pelvic health physiotherapy pilot, and a red flag triage system to streamline patient journeys. The Tulip Service and individual clinical leaders received external recognition, while Ward 4E consistently achieved 100% patient satisfaction. Paediatric services were also recognised regionally and nationally, reflecting sustained investment in leadership, training, and quality of care.

Performance Overview
Nursing and Support Services

Regulation, Workforce Planning, Education & Development

Recruitment and retention of the nursing and midwifery workforce remains a key strategic priority. Aligned with the Trust's corporate ambition, continued focus has been placed on fostering a compassionate, values driven culture where staff feel supported, respected and empowered to deliver safe, high quality care.

A programme of open days and careers events promoted the breadth of professional opportunities available across services. These events have been effective in attracting individuals considering a career in healthcare and encouraging uptake of Trust Bank worker opportunities to build clinical experience and confidence.

An enhanced onboarding programme for newly appointed nursing and midwifery registrants was implemented, providing key mandatory training prior to commencement. This ensures staff are appropriately prepared and able to integrate effectively within their teams.

Ongoing investment has been made in leadership and professional development, including programmes for Band 6 and 7 nurses and midwives, skills development days for nursing assistants preparing for qualification, and continued support for staff undertaking the Open University BSc (Hons) Nursing programme.

The team worked closely with clinical services to optimise nursing and midwifery rotas, ensuring alignment with patient acuity and workforce requirements. This collaborative approach supports safe staffing and effective, person centred care delivery.

Safe & Effective Care

Enhanced Patient Care Observation (EPCO) was successfully implemented across all adult inpatient wards. EPCO provides a standardised approach to assessing and monitoring patients with distressed behaviour, promotes therapeutic engagement and has contributed to improvements in patient care alongside a reduction in bank and agency worker requests.

The Vaccination Team continued to deliver the Trust's Flu and COVID-19 vaccination programme, with the Trust once again achieving the highest staff flu vaccination uptake regionally.

Infection Prevention & Control practices and pathways were further strengthened, with the Trust remaining below Public Health Agency maximum thresholds for Clostridioides difficile (C. difficile) and Methicillin resistant Staphylococcus Aureus (MRSA).

The Trust Bereavement Co ordinator delivered workshops supporting managers to appropriately support bereaved staff, with further sessions planned.

Performance Overview
Nursing and Support Services

Involvement and Experience

The Trust remains committed to meaningful involvement, ensuring service users, carers and the public have opportunities to influence service design, delivery and evaluation. This was strengthened through the expansion of the Trust's Involvement Network.
Patient and service user feedback continues to exceed the Northern Ireland quality standard. Feedback shared through the Care Opinion platform demonstrates strong organisational commitment to listening, learning and responding to lived experience.

Digital & Information Practice – Nursing & Midwifery

The teams continued the stabilisation and optimisation of Encompass and supported further regional go lives, including Healthcare in Prison services and the Southern and Western Trusts.

Key achievements included the introduction of digital enhancements such as a single multi professional frailty assessment visible on patient storyboards for all patients aged over 65, agreement of a regional Enhanced Patient Care and Observation (EPCO) record set, revision of deteriorating patient escalation processes, and a fluid order pilot to improve strict fluid balance recording.

Governance and accountability arrangements for digital safety were strengthened. A review of systems operating outside Encompass progressed, including maternity services, with continued development of a digital Maternity Hand Held Record via MyCare (the Encompass patient portal).

Safety metrics available to ward leaders were revised, contributing to improved oversight and winning a Quality Improvement award. A pilot audit of paper use within maternity services delivered early efficiencies, reduced duplication and provided a clear baseline to prioritise future digitisation.

Digital & Information Practice – Allied Health Professionals (AHP)

The Allied Health Professionals (AHP) Digital & Information Practice team strengthened digital capability, operational support, data quality and digital safety across services.

Communication and staff support were enhanced through the continued development of the AHP Teams Channel, WhatsApp and email groups. The AHP Encompass Hub was launched and viewed over 2,000 times, with regular communications improving staff confidence and system use.

Focused support was provided for system personalisation, issue resolution and data quality management, including work queues and unread in basket messages. The team supported Quality Improvement initiatives across AHP services, several of which were presented at regional and national conferences.

Performance Overview
Nursing and Support Services

All team members completed Epic Certified Builder training, with two achieving full certification. The team also supported Encompass implementation within Healthcare in Prison services, presented at European Epic events, completed Quality Improvement fellowships, facilitated immersion visits for AHP teams across HSCNI, reduced referral errors through comprehensive order review, automated programme episodes (reducing triage time by 50%), and launched physiotherapy Musculoskeletal (MSK) self referral and MSK HQ patient questionnaires.

Support Services

Support Services continued to deliver high quality, customer focused services for patients, visitors and staff.

Environmental cleanliness standards exceeded the 90% Department of Health target across Very High Risk and High-Risk clinical areas. The team worked closely with Infection Prevention & Control and increased use of Thor Ultraviolet disinfection during outbreak management.

Portering Services continued to support patient admissions, transfers and discharges. Use of Encompass enabled improved task allocation and enhanced patient flow.

The Chaplaincy team provided pastoral care for patients, families and staff and delivered annual Clinical Pastoral Education training. The Ulster Hospital remains the only Trust in the UK and Ireland to hold international accreditation as a Clinical Pastoral Education Teaching Centre within an acute hospital setting.

Catering services achieved the highest food hygiene rating of 5 in 33 of 34 food production areas. Commercial catering was expanded through new sandwich bars at Ulster and Downe Hospitals, alongside seasonal and festive menu development. Improved informal dining spaces were created at the Ulster Hospital, with plans progressing for other sites.

The Trust retained the externally assessed Van Excellence Award for the 10th consecutive year, remaining the only public sector organisation in Northern Ireland to do so.

The Central Sterile Services Department retained ISO 13485:2016 accreditation in February 2026. Reported incidents with potential patient safety impact remained consistently low.

In response to the Hospital Parking Charges Act, approximately 55 Automatic Number Plate Recognition cameras were installed across Trust sites. Staff parking permit applications at the Ulster Hospital were aligned with the criteria based processes already in place at Lagan Valley and Ards Hospitals, in line with Department of Health requirements.

Performance Overview
Primary Care and Older People

Urgent Care, Community and Primary Care Services

Urgent Primary Care GP Out of Hours (OOH) services continued to provide safe, reliable access to urgent care, maintaining 100% staffing throughout the year. Multidisciplinary triage, improved points of entry and targeted digital solutions enhanced patient flow. Regional quality improvement initiatives achieved safer prescribing practices and reduced medication usage.

Primary Care Multidisciplinary Teams (MDTs) continued to expand, enhancing access to preventative healthcare, mental health support and social work within primary care settings. These developments strengthened integration and early intervention for patients with complex needs.

Physical Disability and Specialist Community Services

Physical Disability Services supported individuals with complex and long term needs, including those requiring 24 hour care, through Community Teams, Sensory Services, Day Centres, the Disability Hub and the Community Acquired Brain Injury Rehabilitation Team (CABIRT).

Sensory Services promoted rehabilitation, independence and inclusion, while partnership working with the Cedar Foundation enabled expansion of the Disability Hub. CABIRT supported self management and recovery, using lived experience to inform service development. Rowan and Ardarragh Day Centres maintained strong community participation and received positive feedback from the Regulation and Quality Improvement Authority (RQIA) inspections.

Hospital at Home and Community Infusion Services expanded both capacity and clinical complexity, supporting more patients to receive care closer to home, improving experience and reducing pressure on acute services.

Sexual Health, Dental and Rehabilitation Services

Sexual Health and Sexual and Reproductive Health services strengthened prevention through implementation of the Bexsero vaccine and Doxycycline Post Exposure Prophylaxis. Recruitment and training supported expanded nurse led services, alongside extensive education and awareness programmes across Trust and community settings.

Community Dental Services expanded oral health improvement initiatives in care homes and schools, strengthened academic partnerships and improved access for patients with complex needs through service reconfiguration.

Ards Rehabilitation Ward was refurbished and successfully embedded a new rehabilitation model, reducing length of stay and improving patient outcomes.

Performance Overview
Primary Care and Older People

Older People's Community Social Work and Social Care

The Older People's Community Social Care Service operates through 12 Community Teams, providing statutory social work and care management support for service users aged over 65 and their carers. Since January 2021, when recording of data commenced, caseloads have increased by 25% and referrals by 24%. Average annual review compliance was maintained at 77%.

To strengthen governance, statutory compliance and financial oversight, approval was granted to recruit 6.5 Whole Time Equivalent (WTE) Senior Social Work Practitioners (SSWPs) following successful permanent appointments from temporary posts. These Senior practitioners will compliment the existing SSWPs providing additional mentoring, support statutory functions, strengthen care management, oversee budget and debt management, and support development of improved governance frameworks.

Learning from a Quality Improvement project in North Down improved compliance with 12 week reviews and Self-Directed Support/home care reviews. Early engagement with service users and families improved experiences, enabled service reductions or closures where appropriate, and generated savings of £15.6k within one team.

Adult Protection Gateway Service

Refresher training for Designated Adult Protection Officers and Investigating Officers continued throughout 2025 and remains a standing requirement. The Challenging Poor Practice programme was delivered Trust wide to frontline staff and will continue as part of core training.

Collaboration with Local Engagement Partners resulted in the development of accessible information for people with dementia involved in adult protection processes. A quality improvement initiative increased adult safeguarding referrals from acute services by 80%. Preparatory work for implementation of the Adult Protection Bill continued, alongside rollout planning for the updated Adult Joint Protocol.

Early Review Team (ERT)

The Early Review Team, comprising Occupational Therapists, continued to deliver significant system benefits as part of the Reform of Adult Social Care programme. Initially piloted at the Ulster Hospital, the model enabled rapid discharge within 24 hours of patients being medically fit and facilitated review of care packages within patients' own homes.

Between October 2025 and January 2026, 78 patients were discharged from Downe and Lagan Valley Hospitals, releasing and recycling 679 hours of home care. Trust wide rollout was supported through additional Unscheduled Care funding, enabling recruitment of senior and specialist therapists.

Across 2025-26, ERT supported 674 referrals, enabled 597 discharges from the Ulster Hospital and released or recycled 2,981 home care hours, improving patient flow and enabling more efficient use of resources.

Performance Overview
Primary Care and Older People

Day Care and Home Care Service Developments

Bayview Day Care Service expanded specialist dementia provision within the Butterfly Suite, increasing capacity from three to four days per week without additional funding. Further expansion to five days is planned, subject to transport availability. Resource reconfiguration supported people with advanced dementia while maintaining high quality support for others.

Home Care services achieved a major digital milestone with implementation of Yarra software within the Care Bureau. Combined with Care Line Live, the service is now fully digitised, enabling real time matching of Independent Sector capacity to assessed need and improving efficiency, transparency and responsiveness.

District Nursing, Treatment Room and Care Home Support

District Nursing and Treatment Room Services continued to deliver high quality, person centred care, supported by the appointment of a Consultant District Nurse. Developments included expansion of community hubs, use of the Clinical Frailty Scale and delivery of over 2,400 vaccinations to housebound patients.

The Care Home Support Team provided coordinated support to 107 nursing and residential homes (over 3,500 beds). Multidisciplinary working improved early intervention, education, quality assurance and resident outcomes, alongside collaboration with RQIA and regional partners.
Six statutory care homes continued to support patient flow through Elderly Mentally Infirm (EMI), respite, rehabilitation and intermediate care provision. Recruitment and retention challenges remain a key risk impacting bed availability and capacity.

Allied Health Professional Services (AHP)

Allied Health Professional services delivered significant improvements in access, capacity and transformation across all professions. A regional Plastics Hand Therapy hub and spoke model improved access and resilience, while establishment of an AHP Bank reduced reliance on agency staffing.

Occupational Therapy focused on early intervention, workforce sustainability and quality improvement. Children's services expanded parent education programmes, supporting early self management. Physiotherapy introduced Community Assessment Days, enhanced triage, expanded non medical prescribing to 71 practitioners and established a neuromuscular physiotherapy service.

Dietetic services demonstrated leadership in research, sustainability and quality improvement, with presentations at national and international conferences and receipt of multiple awards. Speech and Language Therapy reduced waiting lists, delivered extensive training to education staff and redesigned care home provision, reducing waits by 21 weeks. Orthoptics and Podiatry services continued to deliver safe, essential care for high priority patients despite workforce pressures.

Performance Overview
Adult Services & Healthcare in Prisons

The 2025/26 reporting year marked significant progress, innovation and resilience across Mental Health, Learning Disability, Psychological Services and Healthcare in Prison. Despite sustained system pressures and increasing complexity, services continued to deliver high quality, person centred care while advancing major transformation programmes to strengthen safety, responsiveness and long term sustainability.

Psychological Services

Psychological Services completed a major management of change programme, expanding the Senior Leadership Team through the appointment of three additional Assistant Heads of Psychological Services. The four Assistant Heads now provide leadership across Children's, Women's Health and Family Services; Disability and Specialist Services; Adult Mental Health and Specialist Services; and Staff Psychological and Clinical Health Psychology Services.

In response to increasing demand and capacity pressures, teams introduced innovative service delivery models and targeted waiting list initiatives, including within Adult Psychological Services and the Adult Regional Trauma Network. The Positive Practices and Safe Intervention Service led the development and piloting of a Trust wide Best Interest Pathway and supporting guidance.

Staff engagement in the Trust's Quality Improvement Fellowship continued to grow, embedding a culture of continuous improvement. Clinical Health Psychology expanded its contribution to physical healthcare settings, and a new Maternity Psychology Service was established.

Children and young people's services continued to innovate, introducing health management workshops, sleep interventions for young people in secure settings and therapeutic welcome approaches in residential children's homes. The Children and Young People Regional Trauma Network also launched a new parent workshop programme.

Looking ahead, plans are in place to establish a Neonatal Psychology Service, while the Pain Management Team will pilot the use of virtual reality alongside Cognitive Behavioural Therapy to support people living with chronic pain.

Mental Health Services

Despite sustained demand, significant progress was made to enhance safety, responsiveness and co production within Community and Acute Mental Health Services.

The launch of Towards Zero Suicide safety planning within Encompass represents a major step change, enabling personalised digital safety plans accessible via MyCare. A new Lived Experience Network was established to strengthen co design and partnership working, while the Hear and Treat initiative received recognition at the Blue Lights Awards for its compassionate and innovative crisis response.

Performance Overview
Adult Services & Healthcare in Prisons

Targeted waiting list investment reduced routine assessment waits by 73%, improving access, reducing clinical risk and supporting earlier intervention. Outcome measures were implemented across Mental Health Assessment Centres to enhance understanding of patient need and recovery.

The Condition Management Programme secured Trust wide investment to strengthen early community support for people with long term conditions. The Community Addiction Service successfully recruited across a diverse multidisciplinary workforce, improving outcomes for those accessing support.

Acute Mental Health Services focused on patient safety by significantly reducing the use of undesignated contingency beds across adult mental health and dementia wards. Over occupancy was reduced and Building Safer Wards principles were implemented, including relaxation rooms, sensory resources, recovery trees and patient directed messaging. These interventions contributed to sustained reductions in incidents and restrictive practices.

Investment in Home Treatment and Liaison Services enabled extended operational hours, supporting the strategic shift from inpatient care to care closer to home.

Healthcare in Prison

Healthcare in Prison services continued to operate under exceptional pressure, reflecting a sustained 60% population increase since 2020. Increasing clinical complexity and demand for psychiatric transfers resulted in periods of contingency, particularly at HMP Maghaberry.

Despite these challenges, substantive workforce recruitment improved stability, reduced vacancies and minimised off contract agency use. Medical staffing remained a notable strength, including additional General Practitioner (GP) appointments, expanded specialist GP roles and sustained consultant psychiatrist input.

A strengthened leadership structure enhanced multidisciplinary working and regional partnership, while expanded practice education supported consistent standards. Service innovation continued through Discharge Liaison Coordinator pilots, development of Practice Based Pharmacists and award winning work by the Healthcare in Prison Pharmacy Team.

Progress was made in strengthening the Learning Disability pathway through the introduction of specialist nursing posts, improving coordination and communication. Encompass went live in November 2025 and the priorities for the year ahead include improved continuity of care, strengthened transitions and refined pathways for individuals with multiple and complex needs.

Learning Disability Services

Learning Disability Services commenced a major transformation programme aligned to the new Learning Disability Service Model. Work progressed on modernising community provision, redesigning assessment and treatment pathways, strengthening acute hospital support, and improving data quality and governance.

Key areas of focus included prevention, early intervention, supported living and development of meaningful day opportunities. Day Services launched the Life Star pilot, an outcomes focused programme supporting individuals to transition from building based day care to community based activities.

Resettlement from Muckamore Abbey Hospital continued, supported by investment in community infrastructure, workforce development and bespoke supported accommodation across the Trust footprint. The goal is to ensure no South Eastern Trust patient is accommodated in a long-stay hospital.

Capital development of the Community Assessment and Treatment Unit at Linen Lodge progressed, with completion expected in 2027. The Learning Disability Acute Liaison Nurse role continued to strengthen care within acute hospitals, supporting complex assessments, facilitating discharges and enhancing governance.

A Learning Disability Flag was implemented within Encompass, enabling automatic identification of patients and prompting reasonable adjustments, with direct linkage to the Regional Hospital Passport.

Performance Overview
Children's Services & Social Work

During 2025/26, the Children's Services Directorate operated within a highly challenging environment characterised by rising demand, increased complexity of need, and ongoing workforce and financial pressures. Despite this, the Directorate remained focused on safeguarding children and young people, supporting families and delivering safe, high quality services aligned to Trust and regional priorities. Progress throughout the year was underpinned by strategic planning, quality improvement and strong partnership working.

The Directorate continued close engagement with the Strategic Planning and Performance Group (SPPG), regional partners and the Department of Health. Key priorities included strengthening early help and preventative approaches, expanding the placement continuum for looked after children, and supporting workforce sustainability to ensure services remain safe, responsive and effective.

Lakewood, Residential and Leaving Care Services

Children's Residential Services progressed delivery of the Children's Residential Strategy, with a continued focus on safe, therapeutic care and improved outcomes. Ongoing investment in the residential estate enhanced quality and flexibility of provision. Recognising the critical role of the service "front door", a capital business case was approved in late 2025 to develop two new facilities to replace William Street Children's Home.

The Crisis Led Residential Outreach Support Service remained a cornerstone of the Trust's preventative approach, supporting children to remain safely within their family homes where appropriate and reducing reliance on residential placements. This model enabled residential homes to reduce maximum occupancy from eight to six children, allowing services to better meet increasing complexity of need. It also informed the development of a Trust wide Edge of Care model, due to become operational in 2026/27.

Leaving Care and Aftercare Services continued to support young people aged 16–21, or up to 24 if in full time education, including separated and unaccompanied children. At March 2026, 362 young people were open to the service. Partnership working with housing, education and community organisations remained central. A business case was approved in late 2025 to establish a dedicated social work team funded through Home Office finance to meet the needs of separated and unaccompanied asylum seeking children.

Lakewood Regional Secure Care Centre continued to operate at reduced capacity in line with its commissioning framework, supported by enhanced accountability and financial oversight. Partnership working with the Youth Justice Agency progressed through the Partnership Panel, supporting alignment of therapeutic and healthcare services. A new transition service for children returning to the community reduced readmissions to secure care.

Performance Overview
Children's Services & Social Work

Fostering, Adoption, Permanence and Children's Disability Services

The sub directorate continued to provide alternative family based and specialist placements for children unable to live at home, maintaining a strong focus on stability, permanence and long term outcomes.

The Trust actively contributed to regional reform activity arising from the Independent Review of Social Work, including engagement with the Strategic Reform Board and supporting workstreams. These programmes reinforced priorities around early help, placement sufficiency and workforce development.

The Fostering Service sustained recruitment and carer support activity, including development of fostering short break provision for children with disabilities. Adoption Services maintained timely and robust decision making through the Adoption Panel, ensuring children's best interests remained central.

Work continued to develop a new foster carer fees framework, aligned with SPPG commissioning. Regional engagement remains ongoing to establish formal contracts with independent foster care providers, with anticipated completion during 2026/27. The Early Years Service continued to meet statutory responsibilities for registration and inspection of child minding providers.

Children's Disability Services progressed delivery of priorities aligned to the Children's Disability Framework and ministerial direction. Targeted investment supported service expansion, with a focus on community based support and increased availability of short breaks and residential provision. Developments included expansion of Greenhill to six nights per week, supporting 21 children each month, and the opening of Redwood, a new residential home providing one full time and two shared care placements.

Safeguarding and Family Support

Safeguarding and Family Support Services continued to operate under sustained pressure, reflecting rising referrals, increased complexity and workforce challenges. Risk management, prioritisation and governance remained central to ensuring timely intervention for children at greatest risk.

Service restructuring strengthened capacity and responsiveness. The Collaborative Unallocated Progress (CUP) model continued to provide active oversight of unallocated cases, with enhanced governance through the Waiting List Oversight Group providing senior leadership assurance.

Family Support Services continued to deliver early help in partnership, supporting families earlier and preventing escalation to statutory intervention, reinforcing a whole system approach to improving outcomes.

Performance Overview
Children's Services & Social Work

Learning and Improvement

The Learning and Improvement Team played a pivotal role in workforce development, professional standards and quality improvement. Mandatory, core and specialist training were maintained despite operational pressures.

Structured pathways for newly qualified social workers, mentoring and leadership development supported staff morale and retention. The team continued to contribute to regional quality improvement initiatives and recruitment campaigns, including support for bank and agency arrangements.

Children's Services staff actively engaged in regional and local Artificial Intelligence pilot programmes, exploring opportunities to enhance practice. Robust training and governance frameworks were developed to ensure ethical, safe and professional use.

The Trust's Local Engagement Partnership was shortlisted for a European Social Services Award for its innovative "Working Together: Everyone Benefits" workshop, co designed and delivered by service users and practitioners to embed core values and standards across teams.

Children and Young People's Healthcare

Children and Young People's Healthcare Services continued to prioritise early help and prevention amid rising demand and increasingly complex presentations. Emotional Health and Wellbeing services focused on supporting children and families to "wait well" through advice, signposting and interim support.

Public Health Nursing and School Nursing delivered universal and targeted interventions, including health promotion, parenting support, vaccinations and screening in line with the Healthy Child, Healthy Futures framework.

Specialist services, including Assessment of Clinical Outcome Reporting by Nursing (ACORN) and Forensic Child and Adolescent Mental Health Services (CAMHS), provided multidisciplinary support for children and young people with the highest levels of need, working closely with justice, education and voluntary sector partners. Inclusion Health services strengthened targeted support for vulnerable groups, including homeless young people and refugees.

Performance Overview
Office of the Medical Director and Risk

Medical Corporate Governance, Safety and Quality Improvement

Dr Bob Darling continued in his role as Associate Medical Director for Corporate Governance, Safety and Quality Improvement. Throughout the calendar year 2025, the Mortality and Morbidity (M&M) Oversight Review Group and its Assurance Sub Group met regularly to provide robust oversight of patient safety and mortality.

The Assurance Sub Group provided assurance to the Trust on compliance with the mortality pathway, reviewing individual cases, complaints, Serious Adverse Incident reports and associated learning. The Mortality and Morbidity Oversight Review Group reviewed hospital mortality data alongside regional developments, including the transition to the Encompass mortality pathway, participation in the Independent Medical Examiner Service Prototype 4 and appraisal of death certification processes.

These groups worked closely with the Trust Risk Management Team to ensure trends and themes related to mortality and patient safety were identified, reviewed and shared, supporting organisational learning and service improvement.

The Trust contributed fully to national and regional clinical audits to benchmark services and outcomes. The Audit and Quality Improvement Departments continued to support directorate level audit and Quality Improvement activity, while the Audit Assurance Group met bi annually to provide strategic oversight of audit delivery.

The Standards, Policies and Guidelines Committee met twice during the year to review compliance with recognised standards of care. The Medicines Management Committee met four times, providing governance and scrutiny for the safe introduction of new medications and therapeutic practices across the Trust.

Medical Education

Medical education for undergraduate students and postgraduate resident doctors continued predominantly through face to face teaching, with remote access available to trainees and students to improve flexibility and attendance. Teaching and training opportunities remained focused on enabling trainees to achieve required competencies and progress in their chosen careers.

The Trust progressed implementation of the new Curriculum 25 for Queen's University Belfast medical students, introducing elements such as case based learning, hospital at night experience, palliative care and acute care at home. These developments were successfully supported by multidisciplinary clinical teams.

The first cohort of Ulster University medical students, who commenced their studies in July 2023, provided positive feedback on the quality of teaching and clinical exposure. Collaboration between the Trust, Queen's University Belfast and Ulster University continued to align placements and maximise shared learning opportunities.

Performance Overview
Office of the Medical Director and Risk

A key challenge remains the availability of dedicated teaching space to support increasing student numbers. Feedback from students and trainees remains positive, while also highlighting the operational pressures within unscheduled care settings.

Postgraduate resident doctor numbers continued to increase, resulting in a growing requirement for Clinical and Educational Supervisors. Recruitment to these roles is ongoing across the Trust. A new "Rest and Recover" facility for resident doctors working out of hours was completed at the Ulster Hospital site, representing a significant improvement in rest facilities.

Medical Appraisal and Revalidation

Medical appraisal continued as a structured, facilitated process of professional self review, supported by comprehensive evidence drawn from each doctor's scope of practice. The role of trained medical appraisers remains central to ensuring quality, consistency and meaningful reflection.

Revalidation continues to support licensed doctors to maintain and develop their skills, strengthen clinical governance and provide assurance to patients that doctors practise safely and remain up to date.

During the 2025 calendar year, 98% of medical staff completed the appraisal process, demonstrating strong engagement with professional standards and governance requirements.

Appraisal Period - 1 January to 31 December 2025

	Number of Prescribed Connections with GMC	Completed Appraisals	Incomplete or Missed
Consultants	318	310	8
Specialty, Associate Specialist and Specialist Doctors	135	128	7
Other Doctors	10	10	0
TOTAL 2025	**463**	**448 (96.7%)**	**15 (3.3%)**

Performance Overview
Office of the Medical Director and Risk

Summary of Revalidation Recommendations

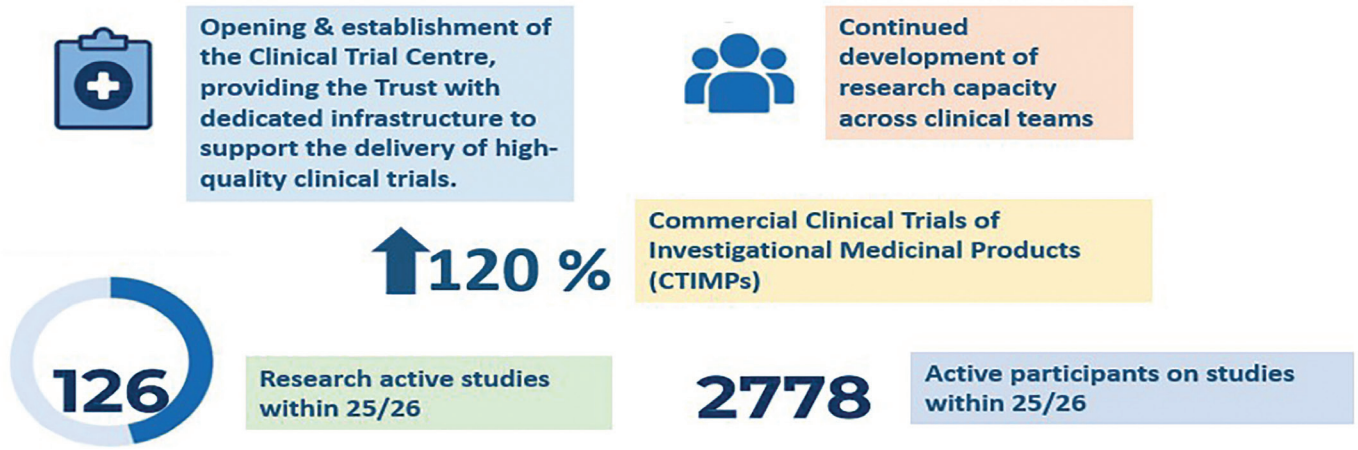
The table below shows the number of medics who have been recommended to undertake revalidation activities in 2024 and 2025. The Trust takes very seriously its work to support doctors to develop their skills which in turn provides confidence to our patients that the doctor has the skills they require to practice.

	2025	2024
Revalidated	55 (88.71%)	118 (88.72%)
Deferral Requested	7 (11.29%)	15 (11.28%)
Non-Engagement Indicated	0	0
Recommendations Remaining in Year	0	0
TOTAL	**62**	**133**

SEHSCT appraisal and deferral rates are generally consistent with regional and national patterns. Recent Public Enquiries have highlighted the importance of a timely and robust appraisal process.

Research, Development & Innovation (RDI)

The 2025/26 period marked a transformational year for Research, Development & Innovation (RDI) within the Trust with the launch of the Clinical Trial Centre (CTC). This was the first Commercial Research Delivery Centre (CRDC) to open in Northern Ireland and the wider UK and has significantly expanded our capability to deliver high quality commercial and non-commercial research. This advancement has strengthened our position as a research active Trust, expanded patient access to innovative treatments many years before they become available on the NHS and enhanced our ability to attract and retain research- active clinical staff.



Performance Overview
Office of the Medical Director and Risk

Research and Innovation – Key Achievements 2025/26

During 2025/26, the Trust achieved significant progress in the development and delivery of high quality clinical research, strengthening infrastructure, capacity and external partnerships. Research capacity expanded through the introduction of protected Principal Investigator time for 11 staff members.

Commercial research activity increased significantly, supported by strong engagement with industry partners. A total of 126 active research studies were delivered across a wide range of specialties, demonstrating continued portfolio growth and diversity. Commercial Clinical Trials of Investigational Medicinal Products (CTIMPs) increased by 120%, with nine new commercial CTIMPs opened in 2025/26 compared with four in 2024/25. Across the Trust, 2,778 participants were actively engaged in research during the year.

Impact Highlights

Investment in the CTC and research workforce enabled earlier study delivery, improved engagement with industry partners and widened patient access to cutting edge treatments years ahead of standard NHS availability. These developments strengthened the Trust's identity as a high performing research site, enhanced recruitment and retention of research active staff, and increased visibility within UK wide commercial research networks.

Forward Plan 2026/27

Planned priorities for 2026/27 include further expansion of Principal Investigator development pathways and research leadership programmes, alongside strengthened cross disciplinary collaboration to increase research activity across clinical areas.

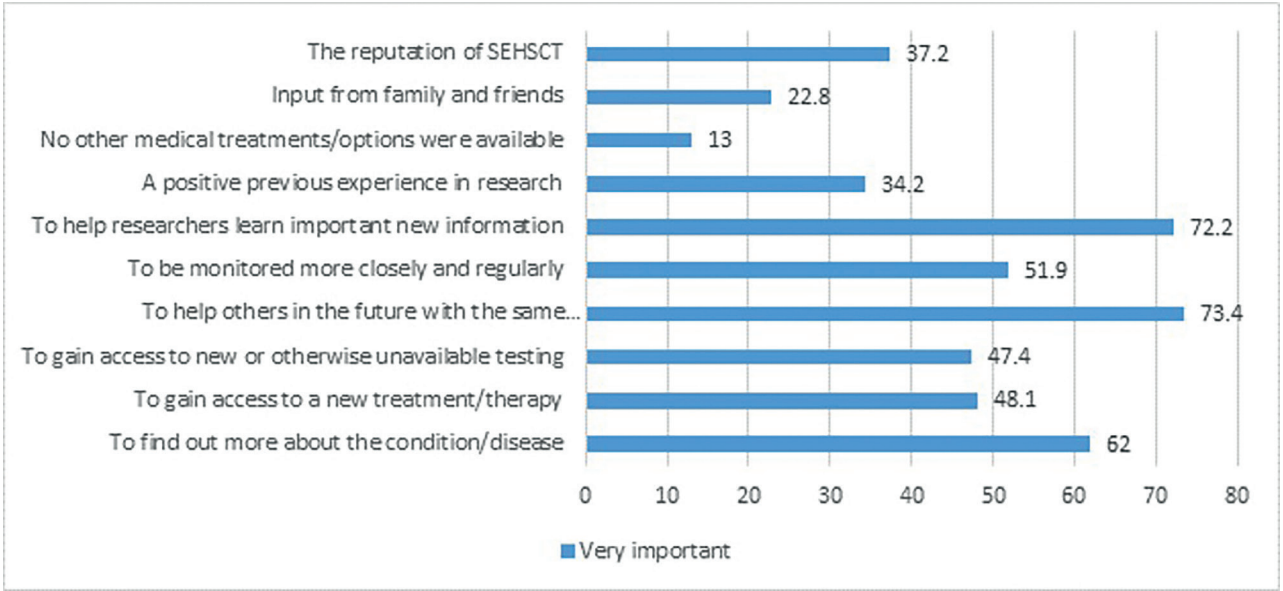
A performance dashboard will be developed to support real time portfolio tracking and executive reporting. Targeted engagement with industry partners will continue, with a focus on securing additional commercial CTIMP studies. Patient and public involvement will remain central to embedding and sustaining a strong research culture across the Trust.

Patient Experience and Motivation to Participate in Research

Understanding patient motivation to participate in research remains a key priority. Feedback gathered during 2025/26 highlighted strong altruistic motivations, with participants seeking to contribute to improved treatments, support future patients and access innovative therapies at an earlier stage. These insights continue to inform the design of meaningful, accessible and patient centred research studies across the Trust.

Performance Overview
Office of the Medical Director and Risk

How important were the following factors in your decision to take part in research at SEHSCT (%)



The overwhelmingly high responses for helping others and contributing to medical knowledge demonstrate the altruistic motivations driving participation. Access to new treatments and enhanced monitoring further highlight the value placed on research as a route to improved care.

Risk Management & Governance

	2025/26	2024/25
Service User Complaints Received	1,907*	1,087*
Service User Compliments Received	3,315*	3,240*
Requests for Information Received	1,730**	1,372**
Legal Claims opened	157	135
Legal Claims settled	94	141
Coronial Investigations opened	43	42
Incidents Reported	20,091	20,854
Serious Adverse Incidents Reported to SPPG	102	104

* Does not include Care Opinion figures

**Includes all requests (Freedom of Information, Subject Access Request, Form 81 and Access to Health Records)

Performance Overview
Office of the Medical Director and Risk

A breakdown of the 20,091 incidents reported in 2025/26 is provided below according to the type of incident. These incorporate both clinical and non-clinical events. Clinical incidents include those relating to violence and behaviour, medication, patient safety/care, accidents, falls and non- clinical issues which cover infrastructure, business continuity or security issues. They are logged according to the group that was affected by the incident or near miss.

	2025/26	2024/25
Organisational Incidents	1,467	1,659
Patient Incidents	14,967	15,256
Public / Visitors Incidents	177	225
Staff / Contractor / Vendor Incidents	3,480	3,714
Total	20,091	20,854

Risk Management, Governance and Assurance

The majority of reported incidents occur within hospital settings and are most frequently recorded by nursing staff. All incidents are reviewed and investigated in line with the Trust's policy for the Reporting and Management of Adverse Incidents. Directorate staff and managers provide assurance on the accuracy and completeness of records, with additional quality checks undertaken by the Risk Management and Governance (RM&G) sub directorate.

The RM&G team provides a comprehensive corporate governance support function, including oversight and administrative processes for Complaints and Patient Liaison, Information Governance, Litigation Services, Risk Management advisory services, the DatixWeb risk management system, Business Continuity and Emergency Planning, and support for the Office of the Chief Executive.

Complaints Handling and Patient Feedback

The Northern Ireland Public Services Ombudsman published the Health and Social Care Model Complaints Handling Procedure in July 2025. To support transition, the Trust engaged in regional Operational Network Groups and workstreams and delivered training to staff. The Trust's revised Complaints Handling Procedure went live on 1 January 2026, with ongoing support provided to Directorates to ensure compliance with requirements.

In January 2026, the Datix Complaints module was updated to align with the new Complaints Handling Procedure, supporting consistent, compliant recording, tracking and reporting of complaints across the organisation. Service users, relatives and carers are invited to provide feedback via an online Complaints User Survey, with findings regularly reviewed to inform service improvement and staff development.

Performance Overview
Office of the Medical Director and Risk

Business Continuity and Emergency Planning

Risk Management and Governance (RM&G) continued to support business continuity and emergency preparedness across the Trust during 2025/26. An Incident Control Room was established to support the Southern and Western Health and Social Care Trusts during their Encompass go lives. Business continuity support was also provided to Healthcare in Prison services during their Encompass implementation in November 2025.

Information Governance and Cyber Security

The team continued to support Trust wide integration of the Network and Information Systems (NIS) Regulations (2018), with a particular focus on Digital Services and Emergency Planning. Eight NIS incidents were reported during the 2025/26 period. The Information Governance Department worked closely with Information Technology colleagues to mitigate increasing cyber security risks and continues to collaborate with the Encompass programme to address emerging information governance challenges.

Integrated Governance and Risk Management

The Integrated Governance and Assurance Framework, launched in May 2023, is embedded across the Trust, providing consistent guidance and clarity of accountability. A minor review of the Risk Management Strategy 2023–2026 was completed during 2025.

Serious Adverse Incidents (SAI)

Engagement with the Strategic Planning and Performance Group (SPPG) within the Department of Health continued through bi monthly meetings to support timely completion of Serious Adverse Incident reviews. Targeted training and direct support were provided to Directorates to assist with progressing outstanding reviews.

As at the 31 March 2026, 33 SAI review reports remained outstanding for submission to SPPG. The Trust continues to work closely with SPPG to agree and monitor completion dates. Interim arrangements for Level 1 SAI reports were introduced in June 2025, whereby reports are monitored through monthly returns rather than routine submission. The Trust has committed to a trajectory based approach to improving timeliness, with a target that no more than 30% of open SAIs are overdue by the end of September 2026. Progress is monitored through established performance reporting and Executive oversight arrangements.

Delays in completing SAI reviews may result in missed learning opportunities and increased risk of recurrence. Responsibility for completion rests with individual Directorates, with performance monitored through monthly SAI performance reports to the Executive Management Team. An audit of delays in SAI notification identified areas for improvement, and further guidance was issued by the Medical Director to reinforce expectations around timely decision making and submission.

Performance Overview
Office of the Medical Director and Risk

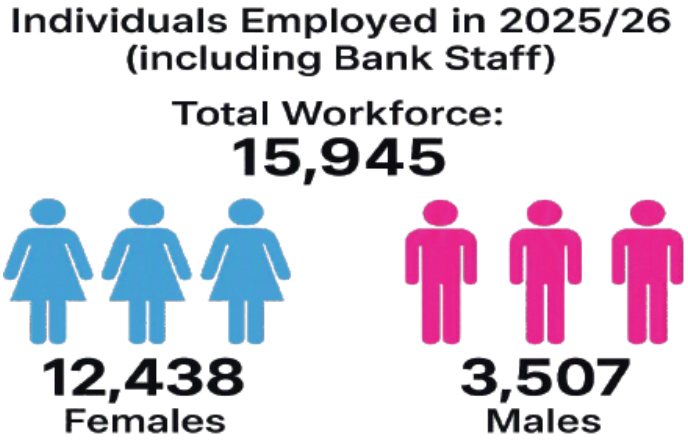
Health and Safety

The Trust continued to meet its Health and Safety obligations in line with legislation. Risks were mitigated through policy development, implementation of safe systems of work and maintenance programmes for buildings and equipment, including medical devices. Directorates received ongoing training in risk assessment, with site visits undertaken where required to provide advice and support in managing emerging risks.

Performance Overview
People & Workforce Development

This Directorate provides a range of specialist HR services to just under 16,000 staff. The services offered include Employee Resourcing, Organisation & Workforce Development (including health and wellbeing services), Advisory Services and Employee Relations, all of which form part of the People and Organisation Development directorate.

Our people are at the heart of everything we do in the Trust. We strive to nurture a culture that is compassionate, where everyone is valued and where safe, high-quality care is delivered. To do this, we support our employee's health and wellbeing, empower them and develop them to grow and foster a leadership culture that allows us to work together to deliver our shared purpose.



Recruitment & Employee Pay Related Activities

Activity	2025/26	2024/25
No of Job Vacancies raised	2,262	2,644
No of Applications received	17,128	16,660
Number of new starts processed (including Bank Staff)	3,076	3,059
Total no of pay related activities processed (New starts, Contract Changes, Employees Leaving the Trust)	11,326	10,448

Throughout the year, the Recruitment Team delivered bespoke, business critical campaigns alongside routine operational activity. One day fast track recruitment events were successfully implemented across high volume priority areas, enabling same day interviews and outcomes and significantly streamlining the process for candidates and hiring managers.

The team continues to work collaboratively with departments to progress substantive nursing and nursing bank roles at Bands 2–5, supporting workforce resilience and contributing to the Trust's agency reduction objectives.

Sponsorship of international workers remains a growing and complex area, with ongoing Home Office regulatory changes increasing the administrative and compliance demands placed on Human Resources teams.

Performance Overview
People & Workforce Development

Occupational Health and Wellbeing Service

- New Management Referrals: 2419, 0.1% decrease on previous year
- Pre-Placement Health Assessments: 2079 referrals requiring Occupational Health (OH) admin processing, 0.4% increase on previous year
- Occupational Health Physiotherapy Service: 265 Management Referrals, 0.1% increase on previous year. 546 Self-Referrals, 0.1% decrease on previous year
- Staff Psychology Service: 121 referrals to the service with complex mental health presentations, 0.02% decrease on previous year.

Corporate Bank Office

The Corporate Bank continues to play a pivotal role in the focus of the Trust on reducing agency spend and supporting services with skilled bank staff for Nursing, Social Care & Social Work and Allied Health Professionals posts.

There are 364 service areas within the Trust that avail of services from the Corporate Bank Office, up 34 clients on last year (+10%). Just over 200,000 Bank and Agency shifts were filled by the Corporate Bank team. The ratio of hours filled was 71% bank / 29% recruitment agency. There has been a 3% swing from agency to bank compared with the previous year. This reflects some of the Agency Reduction work with particular increases in bank staff numbers, tighter controls on unfilled shifts going to agency and a reduction across Nursing in agency block bookings.

Staff Engagement

The Trust continues to engage with staff both corporately and locally which includes our Internal Staged Review approach to our Investor in People (IiP) assessments. To date 2,768 staff (29% response rate) have responded to the IiP survey exploring the Trust's People Practices. In addition, 620 people had structured in-person conversations. IiP feedback reports are produced at Directorate and sub-directorate levels and form the basis of Directorate and Corporate People Plans. These plans also feed into Trust formal governance structures, reporting to the People & Culture Committee, chaired by a Non-Executive Director.

A Summative Assessment will take place in October 2026 to determine the level of IiP accreditation the Trust will be awarded.

Health and Wellbeing

Following the launch of the Regional Health and Wellbeing Framework, "Strengthening Our Core", the Health and Wellbeing Steering Group within the Trust held a series of engagement sessions with our staff to review the recommendations and identify our priorities. Through these sessions we identified the priority for managers and staff was increasing awareness of the support in place for stress and mental wellbeing. A review of the stress policy and training for managers is currently being undertaken in association with the Leadership Centre.

Livewell, the Trust online well-being platform has been updated to highlight monthly campaigns and promote internal and external self-care sessions linked to physical and psychological wellbeing. This resource can be accessed from both work and home via a computer or mobile phone.

Health and Wellbeing, Organisational Workforce Development and Health Development colleagues have raised awareness of available support by attending managers meetings and holding promotional events across the Trust. Increased collaboration with Occupational Health and Wellbeing and the Staff Psychological Service helps ensure individuals and teams access the most appropriate level of support.

Domestic Abuse Guidance and Policies

In March 2024, the Trust launched its workplace policy on Domestic Abuse and Sexual Violence. This has resulted in a number of dedicated staff across the Trust receiving specialised training to serve as 'Domestic Abuse Champions'. These champions offer peer support, lending a compassionate ear and guiding colleagues who need practical help to ensure their safety and well-being. The policy pledges to provide essential assistance to employees facing Domestic Abuse and Sexual Violence, including salary advancements, facilitated time off for legal and medical appointments in compliance with the new Domestic Abuse (Safe Leave) Act and office base relocation where necessary. Recognising the complexities involved in leaving an abusive relationship, the Trust remains vigilant to the risk of post-separation and the possibility of abusers targeting victims in the workplace.

Further to the above, in March 2026 regionally consistent guidance was published to assist midwives, health visitors, school nurses and family nurses to identify and respond to incidents of domestic abuse, following the widening of the 'routine enquiries' approach regardless of the presence of any indicators. It aims to identify women with experience of domestic violence and abuse so they can be offered supportive interventions including information, safety planning and referral.

Health Minister Mike Nesbitt said: "The Domestic and Sexual Abuse Strategy (DSA), jointly launched by my Department and the Department of Justice in 2024, provides a vision for Northern Ireland as a place where domestic and/or sexual abuse is not tolerated, and everyone can be safe and free from fear. A key deliverable is that domestic and/or sexual abuse is identified and responded to earlier".

The guidance was developed in consultation with key stakeholders across the five Health & Social Care Trusts and crucially, is informed by the recommendations of those with lived experience of domestic abuse. Our nurses, midwives and other health and social care professionals, as first responders, can play in identifying abuse and supporting victims.

Performance Overview
Planning, Performance & Informatics

Strategic Planning

During 2025/26, the Strategic Planning Team worked closely with senior leaders and staff across the Trust to develop and launch the new Corporate Plan for 2025–2028, setting out clear priorities and strategic direction. The team provided valued planning support to Operational Directorates, including leading the Trust's response to the Department of Health Support and Intervention Framework.

Working in partnership with Finance and Directorates, the team secured approximately £43m in revenue investment across hospital and community services and led the Trust's response to the draft Strategic and Operational Planning Guidance for 2026/27. Strategic Planning also played a central role in delivering major improvement programmes, with a strong focus on strengthening frailty pathways, improving hospital and community flow and reducing elective waiting times.

Support was provided to key reforms, including expansion of Hospital at Home, review of acute and community interfaces, resettlement of service users from Muckamore Abbey Hospital, development of Mental Health Liaison and Home Treatment Teams and the Blue Light Award nominated Hear and Treat service. The team also supported delivery of the Children's Directorate Improvement Programme, emphasising early intervention and prevention to improve outcomes and reduce escalation to crisis led care. Strategic Planning led engagement with external stakeholders, including councils and elected representatives and coordinated preparations for the Trust's update to the Northern Ireland Assembly Committee for Health.

Digital Services

Digital Services continued to support Trust colleagues throughout 2025/26, enabling safe and effective care delivery during a period of significant system challenge. The Department successfully delivered 37 planned projects alongside core business as usual activity, including major regional and local digital initiatives to strengthen infrastructure resilience, cyber security and digital capability.

Support for hybrid working enabled 4,630 staff to work remotely, underpinned by management of over 24,000 devices, with 51% supporting mobile working, and 15,000 staff accounts critical to frontline service delivery. Digital Services played a key role in supporting innovation and new ways of working, enhancing resilience and continuity of services.

The Trust continues to explore the safe and responsible adoption of Artificial Intelligence, recognising its potential to improve patient and client care, streamline processes and support more effective use of resources. Technology remains a core enabler of safer, faster and more efficient care and Digital Services will continue to support service transformation throughout 2026/27.

Performance Overview
Planning, Performance & Informatics

Prevention and Population Health

Prevention and Population Health services continued to address community needs through a life course approach, delivering services including Family Support, Sure Start and Safe and Well. The Safe and Well programme, focused on social isolation and loneliness among people aged over 65, received 781 referrals during 2025/26, completed 748 assessments and referred those who required to be to partner organisations.

Early intervention and prevention programmes supported behavioural change through initiatives such as diabetes prevention and smoking cessation. The Trust maintained a carers database of approximately 4,000 unpaid carers, providing information, support and wellbeing initiatives. Over 360 volunteers supported Trust services, enhancing experience for patients and clients while gaining personal benefits through volunteering.

Through partnership working, the South East Area Integrated Partnership Board identified cardiovascular disease prevention, early intervention and community wellbeing as initial priorities, using a population health approach with additional focus on communities experiencing multiple inequalities, including unpaid carers. The Board continues to strengthen links with community planning partners and local councils to promote whole system working and local alignment.

Quality Improvement and Innovation

The Trust's quality ambition focuses on creating the conditions for high quality, safe and person centred care through a coherent system of improvement, learning and accountability. Corporate priorities, including Frailty, Deconditioning, Delirium, Enhanced Patient Care Observation and People, demonstrate a whole system commitment to data driven improvement. These programmes strengthen pathways, embed evidence based practice and promote multidisciplinary working, delivering measurable improvements in outcomes, flow, safety and staff experience.

The Quality Academy continued to expand, building improvement capability across all levels through tiered training programmes, coaching and fellowships. This is complemented by the development of an agile change network, including Change Agents, MSc Think Tank participants and the wider improvement community, aligning with Kotter's dual operating model.

The Trust invested further in implementation science, working in partnership with Queen's University Belfast, Ulster University and the School of Art and Design to embed new models of care effectively. Innovation pilots, including remote monitoring in cardiology, palliative care and Hospital at Home services, demonstrate ongoing commitment to technology enabled care.

Performance Overview
Planning, Performance & Informatics

Encompass

The Trust continued to lead digital transformation through Encompass, Northern Ireland's integrated digital health and social care record. Having been the first Trust to go live in November 2023, Encompass is now operational across all Trusts, providing staff with real time access to comprehensive information, reducing reliance on paper and improving coordination across clinical, nursing, pharmacy, social work and operational teams.

Patients continue to benefit from the My Care portal, which provides access to test results, appointment information and secure proxy access for carers and families. During the year, the Trust delivered extensive public engagement activity to increase My Care uptake. Community and District Nursing teams reported more efficient, coordinated working, enabling more time for direct patient care.

In 2025/26, Encompass was successfully rolled out to Healthcare in Prison services at Magilligan, Hydebank and Maghaberry, delivering the world's first Department of Justice integration with this system. This major milestone involved safe transfer of tens of thousands of records and extensive staff training and is already improving safety, efficiency and continuity of care.

Further digital progress included introduction of physiotherapy MSK self referral and the MSK Health Questionnaire via My Care in November 2025, enabling patients to complete assessments online and book appointments directly.

Performance Analysis
Performance Informatics

Performance Management

The Performance Team coordinate the monitoring and analysis of performance against targets, standards and key performance indicators, including population outcome measures. This includes hospital based care, community services, safeguarding of children, and services for people with disabilities or mental ill health.

From 1 April 2025, performance management transitioned to the Strategic Outcomes Framework and System Oversight Measures, forming the new Health and Social Care performance framework. The legacy Service Delivery Plan arrangements ceased. Performance monitoring demonstrates that while many areas maintained or improved results compared with the previous year, some services experienced deterioration due to sustained system pressures.

Many of the statistics reported in the tables on this page and on the following one derive from Encompass. As the system is in a period of optimisation the figures are still being validated.

Metric	February 2025 (Restated)	February 2026
Hospital Services		
31 Day Cancer 98% of cancer patients should commence treatment within 31 days of decision to treat.	90%	91%* *Data relates to Jan 2026*
62 Day Cancer 95% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days.	41%	20%* *Data relates to Jan 2026*
4hr Unscheduled Care 95% of patients attending any Emergency Department are to be either treated and discharged home, or admitted within 4 hours of their arrival in the department.	51%	45%

Metric	February 2025	February 2026
Emergency Department Statistics		
Number of new and unplanned review attendances	12,498	12,298
Decisions to Admit Patients over 65 years old	1,295	1,193
Seriously ill Patients (Priority 1 and 2)	2,507	2,424
Ambulance arrivals	1,232	1,059

Performance Analysis
Performance Informatics

Metric	February 2025	February 2026
Primary Care and Older People		
Allied Health Professional Outpatient Waits No patient should wait longer than 13 weeks from referral to commencement of treatment.	49%	50%
Community Dental Contacts Total number of new and review community dental contacts	1,321	1216
Children's Services		
Unallocated Cases - Gateway Total number of unallocated cases in the Gateway Team	143	141
Unallocated Cases - Family Support Total number of unallocated cases in the Family Support Team	133	147
Unallocated Cases - Disability Total number of unallocated cases in the Disability Team	469	147
Adult Services		
Adult Mental Health Non-Inpatient Contacts Total number of new and review Adult Mental Health Non-Inpatient contacts	5,046	5,559
Psychological Therapies Contacts Total number of new and review Psychological Therapies contacts	1,726	2,079

Performance Analysis
Performance Informatics

Management of Performance

The Trust has mapped and amalgamated all Trust Board level risks relating to performance targets into one overall Board Assurance Framework risk management document and reports quarterly on the controls and assurance in place in respect of these risks to achievement of corporate aims and objectives.

Improving Ambulance Handover Times at the Ulster Hospital

SEHSCT has a joined-up approach to patient flow. A Hospital and Community Flow Oversight Group is co-chaired by the Deputy Chief Executive and Medical Director. Hospitals remain dependent on Community Care services provided by both the Trust and the independent sector to facilitate the timely discharge of patients from hospital and to provide care needed by patients in their own homes to minimise the need for hospital care.

Via the Hospital and Community Flow Oversight Group, a locality plan for Unscheduled Care has been developed. These plans and the actions contained within them remain vital in our approach to improving NI Ambulance Service handover times at Emergency Departments. This is where our continued focus will remain.

Performance Risk Profile and Mitigation Measures

The risks impacting on the activity performance of the Trust during 2025/26 included:

- Stability of workforce either through increased sickness absence or permanent vacancies;
- Dealing with a period of challenging winter pressures;
- Stabilisation of the Encompass system.

The most significant impact that the above risks had was on the Trust's objective of providing timely access to care and support. The Trust attempted to mitigate the impact of these risks by taking the following measures:

- Utilising flexible staffing options and enhancing recruitment activities;
- Redeploying staff to critical services; and
- Early preparation of measures to address the anticipated pressure periods and the expected impact of implementing Encompass.

It is anticipated that the above risks and their mitigation measures will continue to impact on future performance unless significant recurrent funding is made available to increase capacity both within the hospital and community sectors.

Performance Analysis
Strategic & Capital Development

There are no major capital schemes to report on over the last year following the conclusion, in 2023/24, of the Trust's major capital redevelopment programme. Strategic planners work with colleagues in the Directorate of Finance, Estates & Contracts on any business cases that are required to redevelop the Trust's community and/or hospital infrastructure. Strategic planners also work with Finance and Estates staff to develop 10 Year Strategic Capital Plans.

The Estates Department are responsible for:

- The project management, design, construction and commissioning of above and below delegated limit capital works
- Completing gateway reviews for capital projects and managing the governance of them.

Estates Capital Works Undertaken in 2025/26

Examples of capital works started or completed in 2025/26 include:

- Completion of the Steam Energy Centre at Ulster Hospital
- Works on a Community Assessment & Treatment Unit at Thompson House Hospital
- Completion of the Urgent Care Centre on the Ulster Hospital site
- Completion of Roof Replacement to the front block at Ards Community Hospital
- Completion of Crossgar Health Centre
- Works at the Bangor Health Centre
- Works to Lakewood Gardens and Windows
- Refurbishment works at Laurelhill Residential Home in Lisburn
- Various Lift Replacements
- Lagan Valley River House Boiler Upgrade
- Works for the Priory Health Centre Extension
- Completion of Shimna House Fire Risk Works
- Completion of the Ulster Hospital Main Ward Block Window Replacement
- Refurbishment of Ravara Training & Resource Centres in North Down.

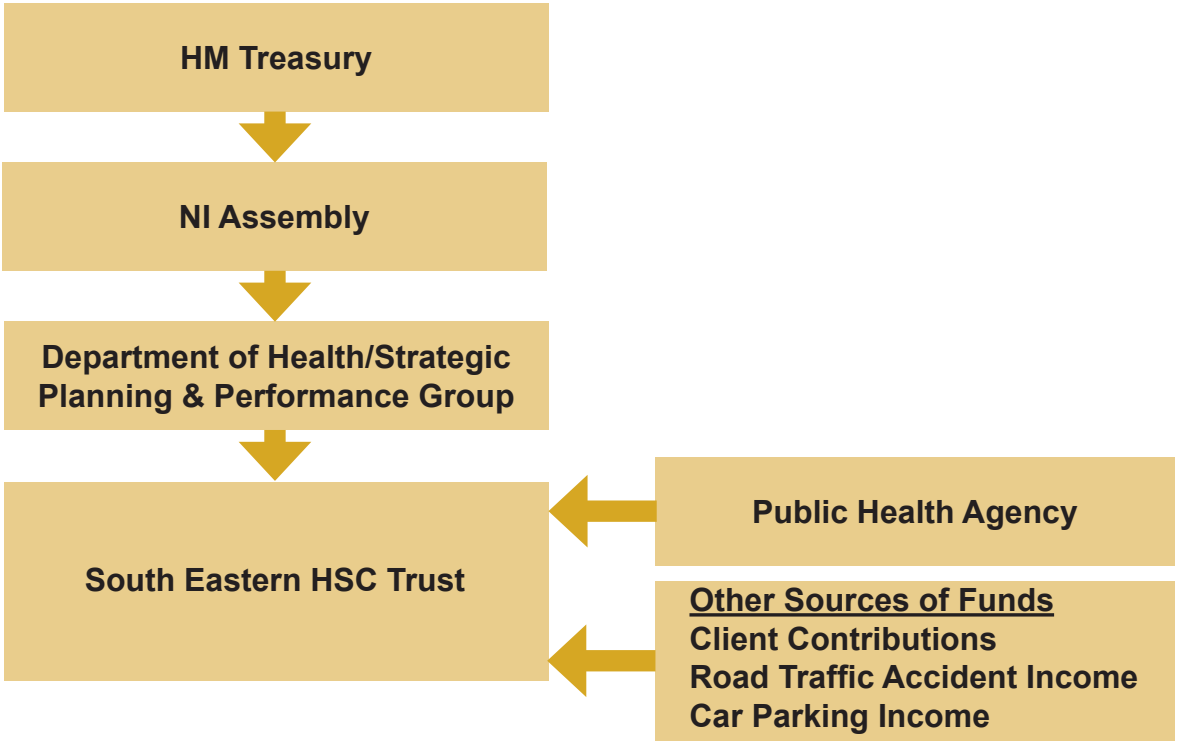
Trust's Capital Investment Plan

The Trust's strategic capital priorities are contained within a 10 Year Strategic Capital Infrastructure Plan which was updated in 2025/26. The Trust awaits the outcome of the Department of Health's Regional Capital Plan which requires Ministerial approval. One key capital priority is the provision of a new, single Acute Mental Health Inpatient Unit for our population.

Performance Analysis
Finance Report

Budgeting Framework

The flow of funds into the Trust is demonstrated in the following diagram:



Accounts Summary

Financial Headlines for 2025/26	2025/26	2024/25
Surplus (+) / Loss (-)	+£0.04m	+£0.03m
Revenue Expenditure	£1,335m	£1,248m
Total Assets less Total Liabilities	£493.7m	£482m
Capital Expenditure - Building, Cars, IT Equipment	£25.0	£27.2m
Money in the Bank	£5.4m	£6.3m

We had a small surplus of unspent money on the money we received from our Commissioner or generated ourselves

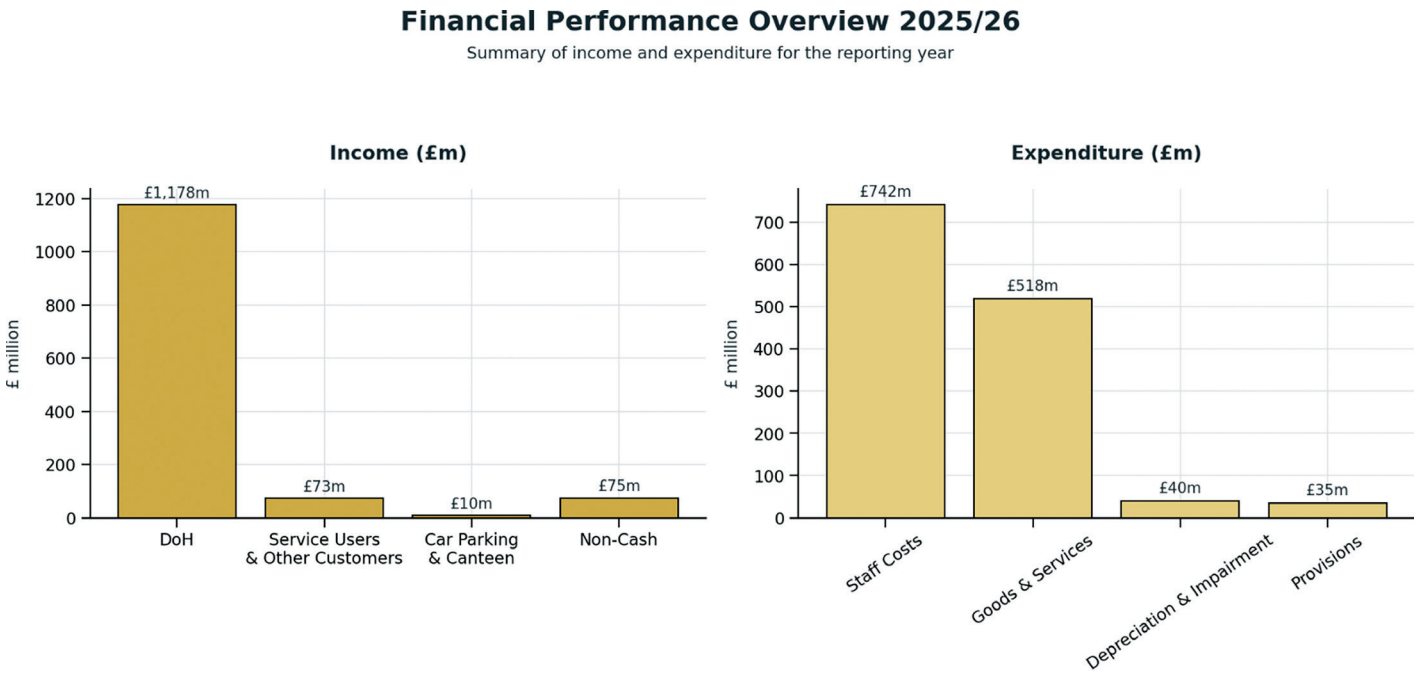
How much we spent running our Trust on items like staff costs and goods and services

How much we are worth after we pay everything we owe

Performance Analysis
Finance Report

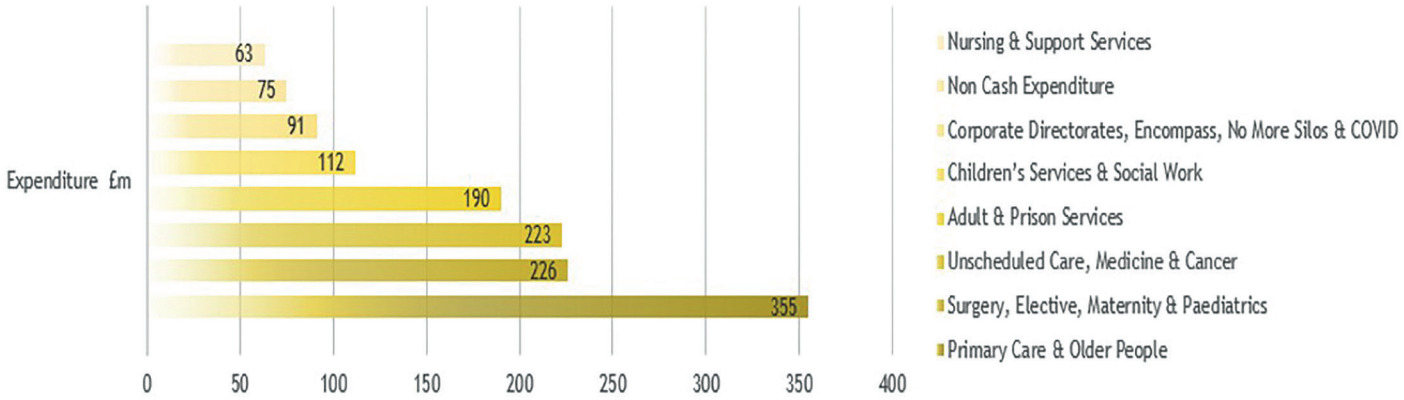
Income & Expenditure in 2025/26

Total Income - £1,335m **Total Expenditure - £1,335m**



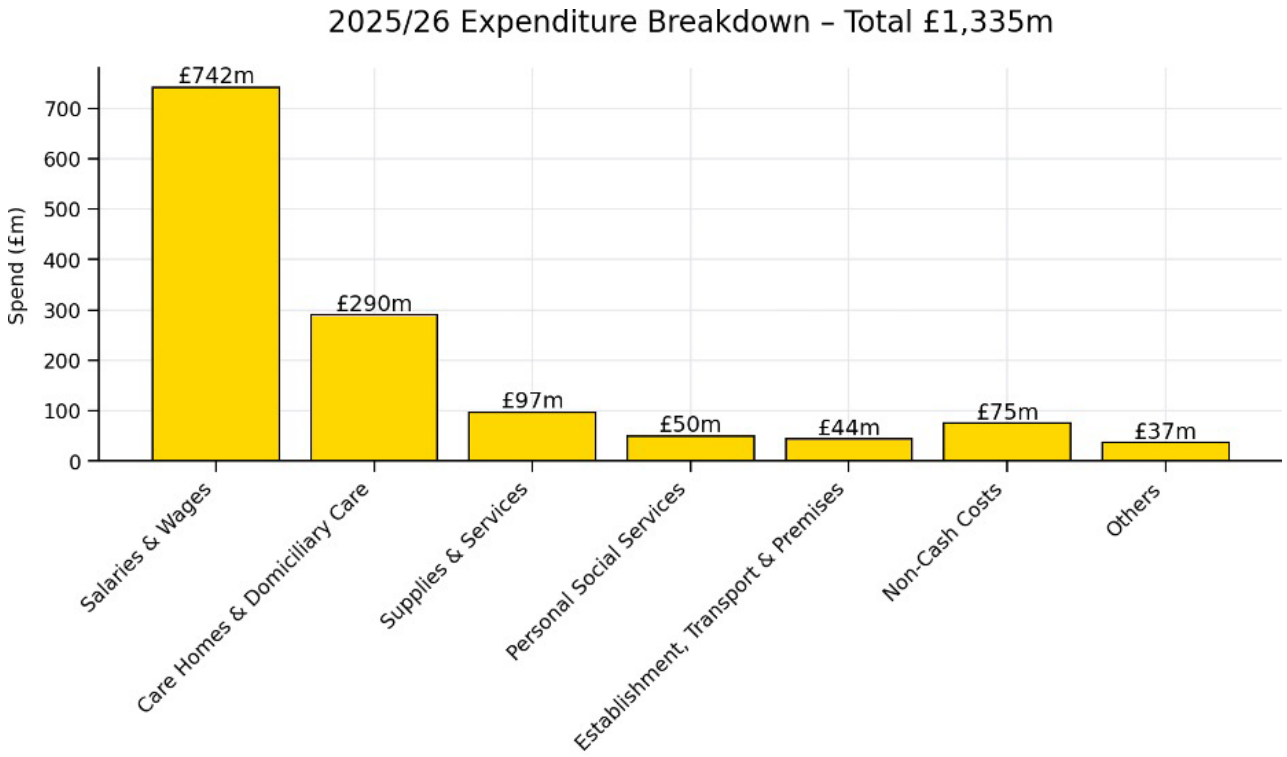
Provisions – Recognising future costs we will have to pay e.. Clinical Negligence payments
Depreciation – Spreading the cost of assets over their useful life
Impairment – Costs reported when our assets reduce in value

How much Directorates spent in 2025/25 (£m)



Performance Analysis
Finance Report

What the Directorates spent £1,335m on

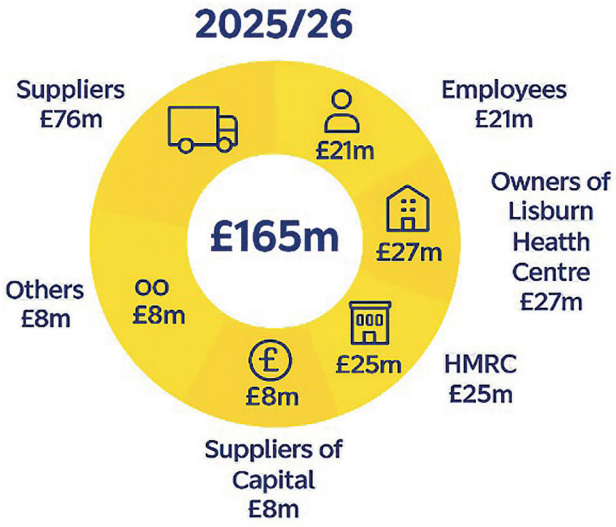


Capital Expenditure

How much we spent on our Estate and IT this year compared to last year

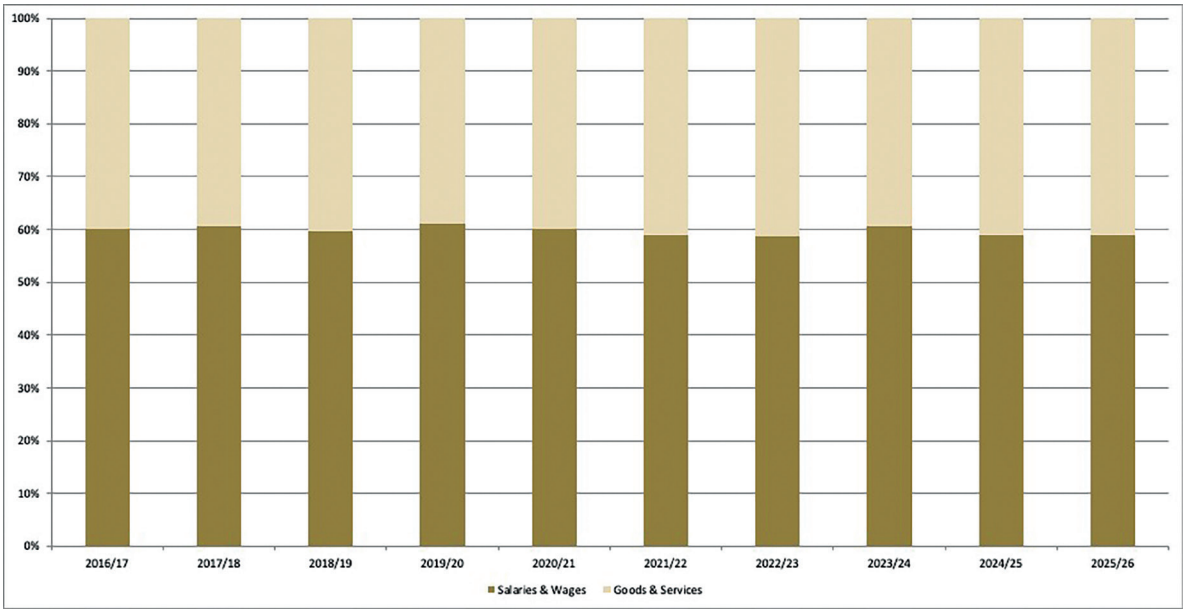
Who we owe money to at the end of 2025/26

Total owed £165m



The spilt of our 2 main categories of expenditure in the last 10 years

The chart below shows actual revenue expenditure, split in percentage terms, between Salaries & Wages and Goods & Services, since 2016/17. The split has remained constant since 2016/17.



Pay expenditure was 59% of these two categories in 2025/26 with no change as a percentage since 2024/25. Within Goods & Services there has been a £31m increase since 2024/25 in Care Home and Home Care expenditure. The majority of Independent Sector Care Homes continue to set their prices well above the funding which the Trust receives. The Trust, has implemented stringent monitoring and negotiations with care homes regarding residents who require unfunded additional care costs and the amount which we pay for this service.

In the last year, the Trust encountered a 155% increase in the number of families for whom the Trust now pays part or all of their contribution towards the care home costs of their relative (up from 426 to 1,089 residents in the 12 months to 31 March 2026). This is because affordability is a barrier to family members being able to pay the associated 'Top Ups'. The top up is the difference between the funding the Trust receives and the price the Care Home sets for a placement.

Financial Commentary

Income

In 2025/26 the Trust had cash and non-cash income to spend on its running costs of £1,335 million (m). It also received capital funding of £25.0m to spend on maintaining its buildings or IT equipment.

The Trust received £1,178m of cash funding from DoH, via the Strategic Planning & Performance Group (SPPG) or the Public Health Agency. It received £75m of non-cash income to spread the cost of a physical asset over its useful life (known as depreciation). Finally, the Trust also used income received from service users who pay towards the cost of their care and money it generated itself (car parking fees, canteens or services we provide to external organisations). This totalled £83m.

Expenditure

The Trust is dependent on its skilled and dedicated workforce to deliver high quality services to patients and clients and therefore the largest area of expenditure is in respect of pay costs, £742m which represented 55% of the total costs in 2025/26. Salaries & Wages costs rose £63m in the last 12 months. Of the £742m, the Trust spent £140m on doctors and dentists (£133m in 2024/25), £255m on nurses & midwives (£229m in 2024/25), £128m on social work / social care and home care staff (£114m in 2024/25), £75m on Administrative/Management staff (£70m in 2024/25) and £144m on all other staff groups (£133m in 2024/25).

Goods & Services costs of £518m include £290m on residential/nursing care homes and home care, delivered primarily by private sector companies on the Trust's behalf. The £290m spent represented an 12% increase compared to the £259m cost in 2024/25. The Trust also spent £97m on clinical and general supplies such as drugs and minor medical equipment. Expenditure on personal social services, which includes Children's Social Care and Adult Direct Payments was £50m (a 14% increase on the £44m spent in 2024/25). We spent £44m on our premises, establishment and transport costs. Finally, the cost of purchasing services from either voluntary or other HSC organisations was £37m.

Non-cash expenditure of £75m included items such as depreciation and the reduction in value (impairment) of assets expected to last more than 1 year. It also covers costs associated with providing for future expenditure on clinical negligence and employer liability litigation cases. This expenditure is met by separate funding from the Department of Health.

Overall Financial Performance

There is a financial implication behind nearly every decision made in the Trust. The Finance team provides an invaluable service each year, working with every Directorate and hundreds of internal and external colleagues, supporting them to make informed decisions. We are proud of the contributions they make. They in turn, appreciate and enjoy working with and supporting their operational and corporate colleagues.

The Trust has achieved its statutory duty to achieve a break-even financial position, reporting a surplus of £40,000. Had the Trust not received £28.8m of additional funding the Trust would have been reporting a £28.8m deficit in 2025/26. A significant proportion of funding which the Trust receives from the SPPG and PHA continues to be non-recurrent in nature. The level of demand for health and social care services continues to rise, and the level of recurrent funding required to financially stabilise our services has not kept pace with this. We begin each financial year in an opening deficit position and with a range of inescapable unfunded pressures. Within this environment, significant cash releasing savings are increasingly difficult to secure and sustain. The Trust's performance against its 3 key financial targets is noted in the table below:

	Target	Actual
1. Financial Breakeven - Surplus / (Deficit)	-	£0.04m
2. Capital Resource Limit	£25.0m	£25.0m
3. Pay Invoices within 30 days	95.0%	96.0%

Capital Investment

In addition to the annual costs of paying staff and other expenses, the Trust is involved in a continuous process of improving its facilities and equipment.

The Trust continued to deliver on its capital expenditure programme incurring £25.0m overall in 2025/26. This included £11.2m for specific ring-fenced projects, £4.4m for ICT projects and replacement equipment and £9.4m on other estates projects. The Trust's expenditure on specific capital projects fluctuates each year depending on the ring-fenced allocations received.

Looking Forward into 2026/27

Every year the outlook for the next financial year becomes ever more challenging and 2026/27 will be no exception. In the absence of an agreed Budget settlement for 2026/27, the Trust was asked to submit draft scenarios to SPPG and DoH outlining the measures that will need to be undertaken in order to deliver up to 6% savings (£63.4m). The Trust is continuing to implement all possible measures to deliver further cash-releasing savings, building on the good progress made in 2025/26. Only savings measures that have been assessed as having a low or medium impact on services are currently being implemented.

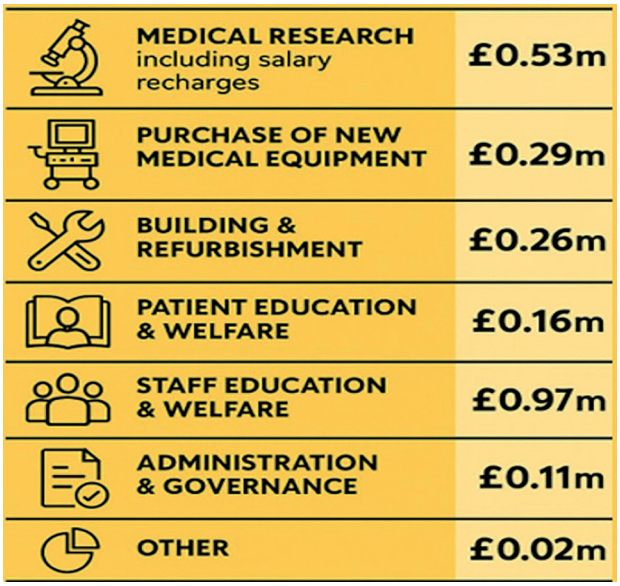
Directors believe that the Trust will continue to operate on a "going concern" basis.

Income & Expenditure from Charitable Donations

The Trust also receives charitable donations from members of the public. During the financial year 2025/26, the Trust received just over £0.60m in donations, grants or investment income (£0.37m in 2024/25). We are extremely grateful to all those who have donated to the Charitable Trust Funds throughout the year.

There is a Charitable Funds Committee which is responsible for ensuring that the donations received are appropriately managed, invested, spent and controlled, in a manner that is consistent with the purposes for which they were given.

In 2025/26 just over £2.34m was spent (£1.14m in 2024/25). The expenditure is categorised in the diagram below:



A separate audited set of Charitable Funds Accounts are published on the Trust's website and are available on request from the Trust's finance department. The results of the Charitable Trust Fund are consolidated with the Public Funds and presented within the financial statements.

Performance Analysis
Sustainability Report

Introduction

The format of this sustainability report has been prepared as far as possible in accordance with NI's Sustainability Reporting Guidance 2025-26, which is aligned with His Majesty's Treasury sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

All information included relates to the financial year of 1 April 2025 to 31 March 2026. NI's Sustainability Reporting Guidance 2025-26 was issued to NICS departments mid-year and therefore the Trust was unaware of the information they were expected to collect from the start of 2025-26. This may have led to omissions in data reporting.

The information disclosed in this report relates to the estate that the Trust occupies. It includes, where possible, the environmental impact from a building that is rented by the Trust. The Department of Agriculture, Environment and Rural Affairs (DAERA) is the NI policy holder for sustainability and will update guidance over time. The Trust acts as its own policy administrator, coordinating data collection, assurance and preparation of reports.

Sustainability Reporting Requirements in Northern Ireland

There is currently no mandatory proforma for sustainability reporting. Until specific measurable targets are agreed for Northern Ireland, against which we are obliged to report, our sustainability report summarises the work undertaken during the year and reports on available metrics.

The phased three-year implementation of TCFD reporting does not currently apply in Northern Ireland, but it signals the direction of travel for sustainability reporting and offers a useful framework for its future development. From October 2025, Health and Social Care Trusts were required to submit three yearly climate change mitigation reports.

In accordance with the requirements outlined in the Financial Reporting Manual, the Trust includes below a high-level overview of the work undertaken by SEHSCT on sustainability issues in the last 12 months.

Work undertaken on sustainability issues During 2025-26

1. Ensuring that suppliers for the procurement framework on "Disposal services for IT equipment, electronic and electrical equipment" have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before they were appointed to the framework. The framework specification requires suppliers to ensure that all equipment that is not resold must be dismantled and recycled/disposed in accordance with the relevant legislation.

2. Ensuring that procurement tenders include a minimum of 10% of the total award criteria to social value in line with the Scoring Social Value policy approved by the NI Executive and mandated from June 2022. On 5 December 2024, the NI Civil Service Department of Finance (DoF) secured NI Executive approval for a revised PPN (Procurement Policy Note) 01/21 - Social Value in Procurement. This came into effect on 24 February 2025 strengthening and broadening the theme 'Delivering Net Zero' to 'Delivering Climate Action'.

Social Value means economic, environmental and social benefits in support of the Programme for Government. The DoF Social Value Strategy document 2025-2027 states, “Social Value refers to wider financial and non-financial impacts on the wellbeing of individuals, communities and the environment. It incorporates ethical and sustainable supply chains, community benefits and wealth building, job and skills creation and efforts to combat climate change.

3. Removing use of all unnecessary single-use plastics. However, this excludes the use of bin bags.

4. A Sustainability Committee was set up within the Trust.

5. Compliance with public body reporting on climate change duties under the Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024 as is the requirement for all HSC Trusts. We were required to produce two statutory reports: a climate change mitigation report and a climate change adaptation report. The first mitigation report, covering baseline greenhouse gas emissions for 1 April 2024 to 31 March 2025, was submitted to DAERA by 31 October 2025. The first adaptation report was submitted on time by 31 March 2026 and assessed climate risks, proposed adaptation measures and progress against earlier actions.

6. Encouraged staff to reduce the printing of documents. This resulted in a £114k savings on printing paper in 2025/26.

Looking forward, the Trust will consider how it can encourage further action from colleagues to reduce carbon emission consumption and improve sustainability.

Waste

	2023/24 restated	2024/25 restated	2025/26	2 Year % Change	Commentary
Clinical Waste					Includes all potentially infected waste and pharmaceutical waste.
Tonnage	1,005	1,014	1,030	2.5%	Clinical waste tonnages increased slightly in 2025/26. This can be attributed to the additional corridor beds in place in nearly every inpatient ward. Based on the standard 4kg per bed per day formula, this should have driven a ~10% rise in waste. However, increases were limited to 1.6% this year and 2.5% over two years, likely mitigated by a segregation audit programme introduced at the end of 2024. Around 10% of clinical waste is incinerated with energy recovery, with the remainder heattreated and sent for Energy Recovery; occasional capacity issues result in some landfill use. A small proportion has been recycled since August 2024 following the introduction of metal recycling. A new community collections contract commenced in December 2023 with prices around 17% higher; however, volumes returned to prepandemic levels and further schedule rationalisation in 2024/25 and 2025/26 delivered cost reductions.
% Change yr-yr	-4.0%	0.9%	1.6%		
% Treated Waste Recycled	0.0%	0.4%	0.6%	N/A*	
% Treated Waste: Recovered	90.1%	89.5%	84.6%		
% Treated Waste: Landfilled	0.0%	0.0%	4.7%		
Disposal Cost	£1.06m	£1.07m	£1.08m	1.9%	
% Change yr-yr	75.3%	16.0%	1.0%		
Community Collection Cost	£45.7k	£43.7k	£33.8k	-26.1%	
% Change yr-yr	17.1%	-4.3%	-22.7%		
Sub Total Clinical Cost	£1.10m	£1.11m	£1.12m	1.8%	
% Change yr-yr	14.1%	0.8%	0.5%		
Non-Clinical Waste					Includes non-hazardous recyclables and non-recyclables.
Domestic Waste					After several years of decline, tonnages increased in 2024/25 and again in 2025/26, reflecting sustained high activity levels. The rise exceeds that seen in clinical waste, suggesting improved diversion of nonclinical waste from the clinical stream. Recycling performance continues to improve, with regular service reviews at community sites and some facilities already achieving the 2030 target of 70% recycling. Waste audits highlight further improvement potential, particularly in hospitals. Nonrecyclable waste is sent for energy recovery (RDF), and zero waste to landfill was achieved in 2025/26 A new contract commenced in August 2024 with increased unit prices; combined with higher tonnages and a 3.4% price uplift, this has resulted in a substantial cost increase, with costs rising faster than volumes.
Tonnage	1,331	1,404	1,454	9.2%	
% Change yr-yr	-7.6%	5.5%	3.6%		
% Recycled	46.5%	47.2%	54.7%	N/A*	
% Recovered	52.0%	52.2%	45.3%		
% Landfilled	1.5%	0.6%	0.0%		
Disposal Cost	£236k	£277k	£291k	23.3%	
% Change yr-yr	-1.8%	17.4%	5.1%		

Performance Analysis
Sustainability Report

	2023/24	2024/25	2025/26	2 Year % Change	Commentary
Bulky Skip Waste					Includes discarded furniture and equipment.
Tonnage	200	195	127	-36.5%	Following a pandemicrelated increase due to space clearance for social distancing, tonnages returned to prepandemic levels by 2024/25, with a further significant reduction in 2025/26, potentially reflecting reduced spending on new furniture driven by financial constraints.
% Change yr-yr	-16.70%	-2.5%	-35.1%		
% Recycled	36%	38%	49.7%	N/A*	Recycling levels vary according to waste type and market conditions, with a marked improvement achieved in 2025/26. Since November 2024, a proportion of nonrecyclable waste has been diverted to energy recovery, reducing landfill use.
% Recovered	0.0%	7.8%	15.8%		
% Landfilled	64%	54.2%	34.5%		
Disposal Cost	£27.7k	£43.3k	£37.1k	34.0%	Costs fell in 2025/26; however, due to a new contract starting in August 2024 with higher unit prices and a further 3.4% price increase in August 2025, the percentage reduction in costs is lower than the reduction in tonnage.
% Change yr-yr	-7.7%	56.1%	-14.1%		
Food Waste					Includes preparation waste and uneaten food from meals
Tonnage	229	255	275	20.1%	After a period of reduction, in 2024/25 food waste increased. In October 2024 a new contract was agreed. Part of the increase may be due to increased activity and an increased service in the Ulster Emergency Department (ED). Catering will review the ED service in 2026/27.
% Change yr-yr	-2.1%	11.6%	7.6%		
% Recycled	100.0%	100.0%	100%	N/A*	This waste is 100% recycled as it is sent either for composting or for anaerobic digestion, generating green electricity / biogas / compost.
Disposal Cost	£29.0k	£27.2k	£28.2k	-2.7%	Disposal costs reduced in 2024/25, despite increased tonnage, as a new contractor was appointed with an average 30% unit price reduction.
% Change yr-yr	-0.3%	-6.0%	3.9%		
Confidential Waste					Includes paper / other waste with sensitive information
Disposal Cost	£17.6k	£13.6k	£12.5k	-29.0%	The number of bags of confidential waste began to fall in 23/24 and this downward trend has continued. This corresponds with the introduction of Encompass in November 23 and the move to more paper-less systems.
% Change yr-yr	-17.4%	-22.8%	-8.1%		
% Recycled	100.0%	100.0%	100%	N/A*	A new contract was let in October 2023 resulting in a reduction in unit price. This combined with the falling volumes has resulted in a reduction in costs.
Other Waste					Includes electrical equipment, chemicals and garden waste
Disposal Cost	£4.8k	£8.9k	£4.4k	-8.3%	Electrical waste is dismantled and recycled, chemicals safely disposed of and garden waste is composted. Quantities are small and arise sporadically so year to year variation is expected.
% Change yr-yr	21%	84.4%	-50.4%		
Sub Total Non-Clinical Cost	£315k	£370k	£373k	18.4%	The unit price increases due to the new non-hazardous waste contract and the subsequent price increase resulted in a significant rise in costs. However, in 25/26 the increase was only 1% despite persistent high levels of activity
% Change yr-yr	-2.9%	17.4%	1.0%		

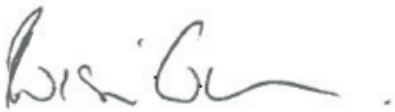
	2023/24	2024/25	2025/26	2 Year % Change	Commentary
Totals for all Waste					
Tonnage	2,765	2,868	2,886	4.4%	Overall tonnages of clinical waste, general waste and food waste have increased in 25/26 which is to be expected given the continuing high levels of activity. The increase in clinical waste is lower than would be expected and perhaps reflects improved segregation. Volumes of all other waste types have fallen. The increased contract prices in 2023 and 2024 are still impacting on the 2-year cost comparisons but despite higher prices and persistent higher levels of activity, overall tonnages and costs have only increased by 0.6% - this reflects the work that has been put into optimising collection schedules and increasing recycling.
% Change yr-yr	-6.6%	3.7%	0.6%		
Total Cost for all Waste	£1.4m	£1.5m	£1.5m	7.1%	
% Change yr-yr	9.8%	4.5%	0.6%		

*N/A - Not applicable - Trust is not required to show the 2 years % change.

Utilities

Utility		2023/24	2024/25	2025/26	2 Year % Change	Commentary
Gas	**Expenditure**	£4.50m	£4.58m	£4.21m	-6.45%	Whilst the gas market remained volatile not following the normal market condition, it did seem to return later in the year to following market forces. However, the war in the Middle East returns the market to a very volatile market.
	Consumption (kWh)	74,158,124	69,932,456	67,489,553	-9.00%	Natural gas consumption continues to fall as a result of continued efforts within Estates to improve the energy performance of its built estates. However next year the spend to save funding from central Government will be cut and this may lower the future rate of improvement.
Elec	**Expenditure**	£6.09m	£6.79m	£7.14m	+17.25%	Electricity market pricing has been following the natural gas volatility. After a period of improving stability the recent war in the Middle East has returned the market to instability.
	Consumption (kWh)	35,937,558	34,774,358	34,146,469	-4.99%	Reduction in consumption as a result of energy efficient improvement works by the Estates Department.
Oil	**Expenditure**	£1.22m	£1.23m	£0.97m	+20.50%	Decrease in oil prices were seen over the year with more stable world market conditions until the advent of the Middle East war. Movement in March has seen the Trust pay 90% more for kerosene and 40% more for gas oil.
	Consumption (MWh)	16,835	18,290	14,549	-13.58%	The Estates Department continues to convert oil burners to gas whenever possible. The Trust utilises natural gas as its main source of heating fuel resulting in lower overall carbon emissions

Biomass Expenditure	£0.00m	£0.00m	£0.00	0.0%	No biomass boilers used with SEHSCT in 2025/26
Consumption (MWh)	0	0	0	0.0%	No biomass boilers used with SEHSCT in 2025/26
Water Expenditure	£1.52m	£1.36m	£1.36m	0.0%	As with 2024/25 NI Water announced an average annual cost increase of 7% for 2025/26. Which was offset by reduced consumption
Consumption (m3)	591,333	502,927	366,224	-38.07%	On-going leak detection and rectification which resulted in reduced consumption
Total Expenditure	£13.34m	£13.92m	£13.68m		
Estate Consumption (MWh)	126,881	123,827	116,379	-8.28%	The Trust continues to see a reduction in costs, due to the investment in more energy efficient technologies within our built estate. However, as mentioned above the cut in invest to save funding by central government will affect future investment in our attempts to lower our financial expenditure, carbon emissions and the ability to provide an improved working environment for our service users and staff.
Trust Carbon Emissions (tonnes CO2e)	18,557	17,374	15,312	-17.49%*	Includes green electricity as required: including bio LPG. The Trusts electricity contract is 100% green electricity. The Trust's new 3 year natural gas contract commencing April 2027 utilises 10% biomethane The Trust's new 3 year LPG contract utilises 100% biomethane This year the Trust returned its first report under the Climate Change Act (Reporting Bodies) Regulations (NI) 2024. This, for the first time, extended outside of the energy utilities reporting, including Scopes 1, 2 and some Scope 3 emissions. This will be repeated every three years under the regulations. * If recorded like for like with 2024/25.



Accounting Officer
24 June 2026

Accountability Report
Non-Executive Directors' Report

The Trust has seven Non-Executive Directors appointed by the Minister for Health to bring independent judgement to bear on issues of strategy, performance, accountability and key appointments. We collectively combine a wide range of expertise garnered from across the private, public, community and voluntary sectors to ensure the Trust acts in the best interests of the public for the services provided.

Our responsibilities include constructively challenging and contributing to, the development of strategy, the scrutiny of performance, service delivery and expenditure, discussing the agreed goals and objectives, monitoring risk and ensuring financial controls and systems are robust and defensible.

As Non-Executive Directors, we actively participate in the Trust's extensive governance infrastructure through membership of the Board's Audit, Governance Assurance, Finance & Performance, People & Culture, Remuneration and Charitable Funds Committees.

We recognise the importance of high-quality documentation for decision-making and record keeping as well as the active management of and regular review of corporate risks contained within the Board Assurance Framework Risk Document and Corporate Risk Register. As committed advocates for Quality Improvement, we also constructively challenge processes to ensure they are fit for purpose.

Throughout another very challenging year, we have used the Health Minister's Reset Plan to focus our examination and oversight on all aspects of Trust services, with a special focus on patient flow; how we care for our frail elderly population; addressing the complex work with children and young people in our care; maintaining the overall quality of care delivered and the successful continuation of our digital transformation journey.

We were involved in one Board Development Day during 2025/26 where we explored the Trust's financial position and heard from NHS Improvement on Performance Management. Additionally, we were concerned to ensure the full implementation of the new Model Complaints Handling Procedure across the Trust in early 2026. Against the backdrop of growing levels of demand for care and support, year on year, we remain exercised and focused on our statutory duty to achieve financial break-even.

Notwithstanding the significant increases in the number of people seeking help and support from our services, we recognise the impact this places on all our staff as well as those looking to us for help. Despite the many challenges, we are very grateful to all our diligent and dedicated staff and volunteers, as well as our independent and community sector partners for all that they do, working in partnership to deliver the vast array of good quality health and social care services to our communities.

Finally, we also thank our Executive Management Team colleagues for their continued focus, passion and professionalism. As a Trust Board, our common goal is to promote the health and wellbeing of our local population. Our success in the last year is made possible by the valiant efforts of all our compassionate and talented teams on a daily basis.

Accountability Report
Corporate Governance Statement

Introduction / Scope of Responsibility

Corporate governance is the responsibility of every member of staff. The Trust has an established Corporate Governance Framework known as the Integrated Governance & Assurance Framework (IGAF) which sets out in detail the arrangements under which the Trust must operate and how we perform. Appropriate management systems and procedures are essential to support service delivery.

Within the IGAF, the purpose of Trust Board is to provide effective leadership and strategic direction and to ensure the policies and priorities set by the Minister for Health are implemented. Trust Board is responsible for ensuring the Trust has effective and proportionate governance arrangements in place and an internal control framework which allows risks to be effectively identified and managed.

As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of corporate governance that supports the achievement of policies, aims and objectives of the Trust 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 (DoH) and as set out in the Department of Finance (DoF) document Managing Public Money Northern Ireland. As Chief Executive, I may delegate functions and have responsibility to ensure arrangements for delegation to the Executive Management Team (EMT) are robust.

2025/26 was the first full year of operation of the DoH SEHSCT Partnership Agreement. The Partnership Agreement explains the overall governance framework within which SEHSCT operates, including the framework through which necessary assurances are provided to stakeholders. These include:

- Agreements with the main commissioning body, the Strategic Performance & Planning Group (SPPG) within DoH – such as the Support & Intervention Framework (SIF) which establish clear specifications for the delivery of health and social care. Performance against these is monitored through a regular schedule of meetings and reporting;
- Ensuring compliance with statutory and other requirements set by DoH and the Minister of Health to whom the Trust is ultimately accountable;
- Patient and Client Forums for a wide range of our services to maximise involvement of patients and clients in shaping the future of how treatment and care will be delivered;
- Public Board meetings;
- Public consultations on all major service changes to ensure active community engagement;
- Twice yearly Accountability meetings with DoH and monthly meetings with SPPG;
- Acting upon the findings of RQIA inspections/reviews.

The Trust engages as part of its day-to-day business with a variety of Arm's Length Bodies ALBs and ensures the promotion of good working relationships with all stakeholders. ALBs such as NIPSO and the Patient Client Council support service users and engage with the Trust in respect of complaints investigations. Requirements for registration of social care staff through NISCC helps the Trust to ensure a high standard of care is maintained for all service users. Linkage with the PHA helps to provide assurance on public health concerns or promotional initiatives. In addition, there are close relationships with other ALBs such as Health and Safety Executive (NI), and other strategic partners such as NI water, PSNI, and Rivers Agency within plans to ensure emergency preparedness.

Accountability Report
Corporate Governance Statement

The table below outlines various forums on which Executive Management Team Members represent the Trust:

Forum	Purpose of Forum	SEHSCT Representative
HSC Senior Leadership Group (SLG)	To provide strategic leadership to oversee and make decisions on the performance and transformation of the Health & Social Care sector.	Chief Executive
HSC Committee in Common (CiC)	To act as a system-level advisory and co-ordination forum for Provider Collaboratives.	Chief Executive, Executive Medical Director and Chair of Trust Board (NED)
Children's Social Care Services Strategic Reform Programme	To provide strategic leadership, agreeing priorities for the transformation of children's services and standardising services and practice regionally.	Executive Director of Children's Services & Social Work
Mental Health and Learning Disability Improvement Board	To provide strategic leadership, agreeing priorities for the transformation of Mental Health and Learning Disability services and standardising services and practice regionally.	Director of Adult Services & Healthcare in Prison
Central Nursing & Midwifery Advisory Committee (CNMAC)	To provide relevant, timely and resolved advice to DOH	Director of Nursing, Midwifery, AHPs and Support Services
Area Integrated Partnership Board (AIPB)	A locality-based planning body with the overarching aim of improving health and social care outcomes and reducing health inequalities for our local population.	Chief Executive Director of Planning, Performance & Informatics
Senior Finance Forum	To collaborate & deliver the strategic finance agenda for HSC Trusts along with resolved advice to DoH	Director of Finance, Contracts & Estates
Directors of Planning and Performance Forum	To collaborate and adopt a consistent approach to strategic planning, service improvement, transformation, commissioning, contracting and eHealth matters in accordance with regional policy direction.	Director of Planning, Performance & Informatics
Directors of HR Forum	To agree and deliver the strategic workforce agenda for Health and Social Care bodies in NI.	Director of People & Organisation Development

Accountability Report
Corporate Governance Statement

Compliance with Corporate Governance Best Practice

The Partnership Agreement is based on a mutual understanding of strategic aims and objectives, clear accountability and a recognition of the distinct roles both DoH and SEHSCT contribute. Underpinning the arrangements are the principles set out in the NI Code of Good Practice 'Partnerships between Departments and Arm's Length Bodies as well as the principles and characteristics of proportionate autonomy (DAO DoF 06/19).

While written for NI Civil Service Departments, the Trust aims to undertake its responsibilities in a manner which is consistent with the DoF's Corporate Governance in Central Government Departments: Code of Good Practice NI ('the Code') which was revised in February 2025 by continually strengthening its arrangements through an on-going process of assessment against best practice. As per DoH's Code of Conduct & Conduct of Accountability for HSC Board Members and the HSC Board Member Handbook, all Members must also follow the Seven Principles of Public Life set out by the Committee on Standards in Public Life (the 'Nolan Principles').

The Board Governance Self Assurance Tool (BGSAT) is completed during each financial year to provide assurance that Trust Board is conducting its business in line with best practice. BGSAT, for 2024/25 was independently verified by an associate of the Business Services Organisation's Leadership Centre in May 2025 with a final report made available in June 2025.

Trust Board has complied with the Code in the key areas of leadership by ensuring a clear vision for the Trust was articulated in the SEHSCT Corporate Plan 2025-28. When considering any significant new policies, Trust Board looks to seek assurance how they will contribute to achievement of the Trust's vision and objectives through:

- Discussion at Trust Board on how key policies will contribute to achieving the Trust's vision;
- Receiving regular updates on measures being taken to address key Corporate Risks which includes defining risk appetite and managing risks;
- Using their wide-ranging experience to challenge and scrutinise both the financial and performance activity of the Trust;
- Seeking assurances from Directors, as well as Internal and External auditors that reports and updates received are clear and transparent; and
- Considering the short, medium and long-term strategies proposed to meet the Trust's objectives and priorities.

As part of this ongoing effort, Board Members participated in a number of briefings, workshops, training sessions and a Board Development Day during 2025/26.

In addition, Trust Board has complied with Section 75 Equality and Good Relations duties as laid out in our Equality Action Plan, Disability Action Plan and Employment Action Plan (2024-2029) as well as our revised Equality Scheme 2024, with the exception of 1 matter. The Equality Commission for Northern Ireland provided a report to the Trust on 16 October 2025 that upheld a complaint alleging the Trust failed to comply with its approved Equality Scheme in relation to an information leaflet for radiology patients. This report contained a number of recommendations that the Trust have implemented. The Trust ensures any policies developed or renewed are subject to consideration of the groups that may be impacted. In practice, this requires all new or revised policies to be screened to ascertain if it should be subject to a full impact assessment. Policies are then endorsed by the relevant Director(s).

Accountability Report
Corporate Governance Statement

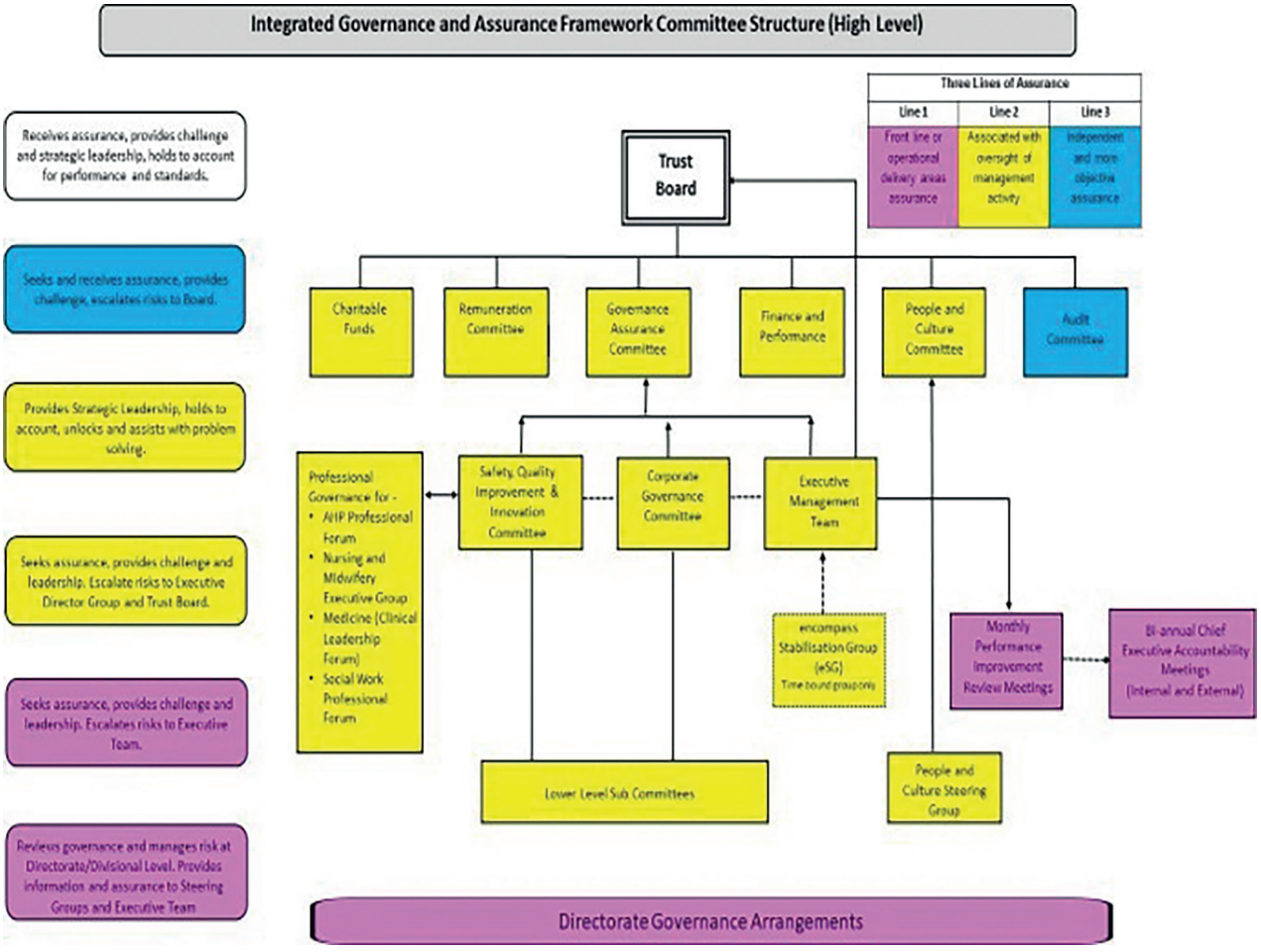
Integrated Governance and Assurance Framework

Strategic control over SEHSCT's operations is achieved via a system of corporate governance. This includes:

- A Schedule of Matters Reserved for Board decisions;
- A Scheme of Delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers;
- Standing Orders;
- Standing Financial Instructions;
- Register of Interests;
- Code of Conduct & Code of Accountability for Board Members; and
- Standards of Business and Gifts & Hospitality policies.

The Trust's Integrated Governance and Assurance Framework (IGAF) links corporate governance (including risk management and organisational controls), safe and effective care (clinical and social care governance) and financial governance. This framework closely aligns to the DoH Assurance Framework (April 2009). It operates on the four domains contained in this document namely: Corporate Control, Safety & Quality, Finance, Operational Performance/Service Improvement and Risk Management and Governance Strategies. Quality 4All, the People Plan and the Trust's Corporate Plan also bolster the IGAF.

The diagram below depicts the Trust's high-level governance infrastructure.



Accountability Report
Corporate Governance Statement

The role of the Trust Board is to establish the Trust's strategic direction and aims, ensure accountability to the public for our performance and ensure the Trust is managed with probity and integrity – supported by its six main Committees:

- Audit;
- Charitable Funds;
- Finance & Performance;
- Remuneration;
- Governance Assurance and
- People & Culture.

Attendance at Trust Board and Committee meetings is recorded. The number of meetings held in 2025/26 is detailed below. Each Committee has an approved Terms of Reference in place to guide its work.

Meetings of Trust Board and Committees held in 2025/26

Board/Committee	Minimum Number of Meetings Required	Actual Number of Meetings Held	% Attendance by NEDs	% Attendance by Executive Directors
Trust Board	8	9	92	87
Audit Committee	4	6	84	100
Charitable Funds Committee	3	3	100	89
Finance & Performance Committee	5	5	100	100
Remuneration Committee	2	2	100	100
Governance Assurance Committee	4	4	90	55
People & Culture Committee	4	4	100	50

Please refer to the Directors Report for the names of the Executive and Non-Executive Directors of the South Eastern HSC Trust.

The following table shows a range of information for each Committee of the Trust Board:

	Audit Committee	Charitable Funds Committee	Finance & Performance Committee	Remuneration Committee	Governance Assurance Committee	People & Culture Committee
Chaired by	NED	NED	NED	NED – Chair of Trust Board	NED	NED
Focus	• Trust's system of internal control • Financial governance • Internal and ex- ternal audits • Fraud • Scrutiny of the Annual Report and Accounts.	• Oversee the administration of Charitable Funds, their investment and disbursement.	• Ensure that the Trust breaks even financially each year • Review the financial strategy • Review performance information • Review financial monitoring information including Savings Plans.	• Advise the Board on performance, development, succession planning and appropriate remuneration and terms of service for the Chief Executive and all Senior Executives, guided by DoH policy.	• Trust internal Governance excluding Financial Governance	• Embed the Trust's vision and values in conducting its business. • Provide assurance to the Board on the effectiveness of the Trust's arrangements for People & Culture. • Review the development of systems & structures in place to support delivery of the People Plan.
Minutes to be regularly sent to Trust Board?	Yes	Yes	Yes	No	Yes	Yes
Annual Programme of Work to be Prepared?	Yes	Yes	No	No	No	Yes
Requires Annual Update to Terms of Reference?	Yes	Yes	No	No	No	Yes
Annual Review of Effectiveness to be Undertaken?	Yes	No	No	No	Yes	Yes
Annual Report to be submitted to Trust Board?	Yes	No	No	No	Yes	No

Sub-Committees of the Governance Assurance Committee

Risk Management and the Risk Control Framework

The Trust's Risk Management Strategy, aligned with ISO 31000:2018, is reviewed annually by the Corporate Governance Committee to ensure it reflects internal issues and external developments. The Strategy, available on the intranet, outlines clear accountability for risk—from the Accounting Officer through Executive Directors, Trust Board, Governance Assurance Committee and supporting subcommittees.

The Strategy sets out:

- The Trust's risk management objectives
- Application of the Trust's risk matrix
- Definitions of acceptable risk and risk tolerance
- Processes for risk escalation and oversight

All risks—arising from incidents, adverse events, hazard reports or risk assessments—must be graded using the risk matrix and entered onto the appropriate Datix risk register. Risk owners are responsible for ensuring mitigation plans are developed and actions assigned.

Risk Escalation and Governance Reporting

Risks are escalated from departments onto Directorate Risk Registers and, where appropriate, onto the Corporate Risk Register (CRR). Directorate and Corporate Risk Registers are maintained electronically through Datix.

The Corporate Governance Committee and Governance Assurance Committee receive quarterly reports on the risk registers. Risks affecting the Trust's corporate objectives are recorded on the Board Assurance Framework (BAF), each linked to an objective and aligned to an agreed risk appetite. The BAF and CRR are reviewed regularly by the Governance Assurance Committee, a subcommittee of the Trust Board.

Risk Appetite Statement

The Trust is committed to achieving its strategic objectives while maintaining a low appetite and tolerance for risks that could negatively impact patient, staff or public safety. While risk cannot be eliminated, the Trust seeks to manage it proactively across financial, clinical, experiential, workforce and infrastructure domains.

Culture, Training and Incident Reporting

Managers are accountable for ensuring staff receive appropriate guidance and training on risk management. Specialist support is provided by the Risk Management Department.

The Trust promotes an open and just culture, encouraging reporting of incidents and near misses to support learning and continuous improvement. Incident-related policies are reviewed regularly, and ongoing engagement with internal and external stakeholders supports shared understanding and governance alignment.

Information Risk

The Accounting Officer and the Trust Board receive assurances on information risk via reports to the Corporate Governance Committee. The Digital Health & Information Governance Sub Committee (DHIG) leads, co-ordinates and directs the strategic agenda relating to information governance issues in the Trust.

Trust staff are directed to ensure they adhere to the Trust's Information Governance & Information Communication Technology (ICT) policies and guidelines when operational information may need to be used by third parties or other parts of the public sector. In practice this happens by ensuring data access and/or contractual agreements are in place in line with General Data Protection Regulations (GDPR) requirements. Trust staff complete mandatory training on information governance to ensure that information is handled appropriately for both operational and reporting purposes.

The Trust is a public sector information holder and is subject to the terms of the Freedom of Information Act 2000. The Trust's Senior Information Risk Owner (SIRO) provides formal assurance to the Department of Health regarding compliance with this Act. The role of the SIRO is undertaken by the Director of Planning, Performance Improvement & Informatics, with the Deputy SIRO role held by the Director of People and Organisational Development.

The SIRO and the Personal Data Guardians (Medical Director and Executive Director of Children's Services & Social Work) are the Trust leads for ensuring compliance with the Data Protection Act 2018, the General Data Protection Regulation (UK GDPR) and the Code of Practice on Protecting the Confidentiality of Service User Information.

The Trust also has a Chief Clinical Information Officer (CCIO) and Encompass Lead Professional Information Officers. All Assistant Directors undertake the role of Information Asset Owner (IAO) and Directorates hold an information asset register.

Staff are advised to report all data losses or breaches immediately so the Trust can investigate and learn from these incidents. Two incidents were reported to the Information Commissioner's Office (ICO) during 2025/26. The incidents were in relation to sensitive records being issued to the wrong applicant and unauthorised access to information by a staff member on a number of occasions.

Risk of Cyber Security Attacks

The Trust remains committed to ensuring the security of information held in electronic form, in line with statutory, local, and regional security requirements, and informed by the Regional Cyber Security Programme Board. Cyber risk continues to present a high and evolving threat, and the Digital Services Department continues to strengthen the Trust's security posture through technical controls, governance, and compliance.

The Trust is committed to meeting the requirements of the Network and Information Systems (NIS) Regulations and uses the Cyber Assessment Framework (CAF) to inform and prioritise its ongoing cyber security programme. Cyber related corporate risks are kept under regular review to reflect local, national, and global threat developments. However, the Trust recognises that cyber risk is inherently dynamic and that the likelihood and impact of cyber incidents increase should investment in cyber security controls, infrastructure, and specialist resource does not keep pace with the evolving threat landscape.

In response, the Trust continues to apply a risk based approach to cyber security investment and prioritisation. In the event of a cyber incident, the Trust, working closely with regional partners, has established robust and tested procedures to enable a rapid and coordinated response to emerging threats and alerts.

Accountability Report
Corporate Governance Statement

Business Planning

Business planning is at the heart of governance arrangements to ensure statutory obligations and ministerial targets are prioritised at all levels across the Trust.

The Strategic Outcomes Framework (SOF) and Systems Oversight Measures (SOM) were issued by the Department of Health in July 2024. These are part of a new planning approach, which commenced in 2025/26, outlining the priorities and outcomes HSC are required to deliver. The SOF contains the long-term direction and the SOMs convey the shorter-term priorities.

The SOMs are used by the Trust to monitor and report against baseline activity targets on a monthly basis. Regional activity is tabled at the Senior Leadership Group, chaired by the Permanent Secretary. Each Trust Director is accountable for delivering against the SOMs that fall within their sphere of responsibility.

Monitoring of Performance is facilitated through accountability arrangements which include monthly performance meetings for all Operational Directorates and regular presentation of reports to the Finance & Performance sub-committee and Trust Board. This also includes compliance with the Governance, Risk Management and Safety, Quality & Experience agendas.

Public Stakeholder Involvement

The Trust engages the public through its Involvement and Experience arrangements, to ensure that Service Users, Carers and their representatives have opportunities to influence how services are delivered.

Personal and Public Involvement is a term used to describe:

- The involvement of service users, carers and the public in the planning, commissioning, delivery and evaluation of Health and Social Care services, in ways that are relevant to them;
- The process of empowering and enabling service users, carers and the public to make their voices heard, ensuring that their knowledge, expertise and views are listened to.

The Trust Involvement team engages with Service Users and Carers via the Trust Service User Network.

The agenda for the Trust's Involvement and Experience Leadership committee is aligned to our governance structures, whereby quarterly assurance, to confirm that statutory duties have been met, is provided to the Safety, Quality Improvement and Innovation Committee (SQIIC)

Further to this, the committee provides year-end assurance to SQIIC, through the provision of an assurance report, evaluation of the committee's effectiveness, and an updated Terms of Reference and Programme of Work. In turn, SQIIC provides year-round assurance to the Governance Assurance Committee and Trust Board. Finally, the Trust provides assurance on public stakeholder involvement to the Public Health Agency through participation in its forums and via the provision of evidence as part of the monitoring processes.

Fraud & Anti-Bribery

During 2025/26 the Trust maintained a zero-tolerance approach to fraud, bribery and corruption, supported by clear reporting routes, oversight and assurance. Our Fraud Liaison Officer coordinated the Trust's contract with the Business Services Organisation Counter Fraud Team, ensuring that concerns were referred promptly for preliminary enquiry or formal investigation as appropriate, and that management actions and recovery activity were progressed in line with investigation outcomes. Regular updates on theft, fraud, bribery and whistleblowing were provided to the Audit Committee and directly to the relevant senior managers.

Key developments in 2025/26 included progressing the refresh of the Trust's anti-fraud, bribery & corruption statement and response plan. Support was also provided by issuing practical guidance to key postholders and departments to strengthen consistency of response and clarity of responsibilities.

The chart below depicts the numbers of suspected fraud cases reported. Some suspected fraud cases are not substantiated following preliminary investigation. The increase since 2021/22 is due to greater awareness to all staff raising on specific fraud threats. To date there has not been any incidents of corruption.

Counter Fraud and Probity Services

During 2025/26, of the 77 incidents reported, 29 new cases of suspected fraudulent activity were progressed to full investigation, following a preliminary investigation by Counter Fraud Services (25 in 2024/25). The majority of suspected fraud cases relate to pay.

In total 28 fraud cases remained open at the end of 2025/26. Of all the active cases in this financial year, seven were referred to PSNI. Of these seven, one was reported to the Public Prosecution Service (PPS) for consideration of prosecution and a decision is outstanding. Six cases are still being considered by PSNI for referral to PPS.

In keeping with the position set out in the Trust Fraud Policy Statement, SEHSCT will not accept any level of fraud within the organisation. As such, where fraudulent activity has been proven, the Trust will rigorously pursue the recovery of public funds lost and will seek to take action against the perpetrators where possible.

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 of Health 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. In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

Assurance

Assurance draws attention to the aspects of risk management, integrated governance and systems of internal control that are functioning effectively and, just as importantly, the aspects which need to be given attention to improve them. Assurance helps the Trust Board to judge whether or not its agenda is focused on the issues that are the most significant in relation to achieving its objectives and whether best use is being made of resources.

The IGAF assists the Trust to improve its systems of internal control by showing how evidence for adequate control can be marshalled, tested and strengthened. It forms part of a series of strategies and systems for improving and strengthening practices and governance arrangements so that safe and high-quality Health and Social Care (HSC) services are provided to all that need them.

The Integrated Governance Assurance Framework (IGAF) sits alongside the Board Assurance Framework Risk Document, Corporate Risk Register and the Organisational Controls Assurance process that underpin all aspects of the Trusts business (i.e. the management of personnel, finance, matters relating to the buildings and equipment used as well as clinical and social care matters).

All our Board Committees provide an Annual Report to the Board and the Accounting Officer as to whether they are satisfied that a sound system of control is in place.

Sources of Independent Assurance

The Trust obtains independent assurance from the following sources:

Internal Audit

SEHSCT uses the internal audit function of the HSC Business Services Organisation. Internal Audit operates to defined standards. Their work is informed by an analysis of risk to which SEHSCT is exposed and annual audit plans are based on this analysis.

In 2025/26 Internal Audit reviewed the following systems:

Audit Assignment	Level of Assurance obtained**
Claims Management	Satisfactory
Patient Journey: Operation of the Control Room	Satisfactory
Cash Management in Cash Offices	Satisfactory
Adult Safeguarding	Satisfactory
Payments to Staff	Part Satisfactory and Part Limited
Client Monies in Independent Sector Nursing Homes	Part Satisfactory and Part Limited
Encompass	Part Satisfactory and Part Limited
Management of Medical Job Planning	Part Satisfactory and Part Limited
Performance Management	Part Satisfactory and Part Limited
Management of Waiting List Initiative Contracts	Limited
Non-Pay Expenditure	Limited
Management of Audit and Quality Assurance work	Limited
Unaccompanied Asylum Seeker Children	Limited
ICT Asset Management	Part Unacceptable and Part Limited
Self-Directed Support Payments	Unacceptable

*** Internal Audit's definition of levels of assurance:*

Satisfactory: *Overall, there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly affect the achievement of system objectives.*

Limited: *There are significant weaknesses within the governance, risk management and control framework, which, if not addressed, could lead to the system objectives not being achieved.*

Unacceptable: *The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.*

Internal Audit provided less than satisfactory assurance on the following audits for the reasons stated below:

Payments to Staff

Limited assurance was identified regarding on-call arrangements. Compensatory rest arrangements are not fully aligned with Agenda for Change requirements, indicating a need for review to ensure they are reasonable, compliant, and consistently applied.

Client Monies in Independent Sector Nursing Homes

Limited assurance was identified in relation to the Trust's monitoring arrangements for service users' finances and the management of service users' monies. Monitoring of service users' finances by key workers is not carried out consistently in line with requirements. In addition, there are weaknesses in financial controls, specifically a lack of robust and timely bank reconciliations, which increases the risk of errors or mismanagement not being promptly identified.

Encompass

Limited assurance was provided regarding the management of performance reporting. Core performance reports generated from the Encompass system are not operational and are therefore not supporting effective identification and management of performance issues. These reports have been absent for the past two years. While this is recognised as a regional issue, the continued lack of operational performance reporting in key areas presents a significant risk at Trust level.

Management of Medical Job Planning

Limited assurance was provided in relation to additional payments to medical staff, including waiting list initiative, extra session payments, and management allowances. Effective monitoring arrangements are not yet in place to ensure that any displacement of planned activity is identified and appropriately documented. A previously recommended, appropriately designed claim form to address this risk has not been implemented. No evidence was provided to resolve issues previously identified in relation to a sample of additional payments made to consultants and SAS doctors. In addition, management allowances for home internet access, previously highlighted as inappropriate, have not been withdrawn, indicating that prior audit recommendations have not been fully addressed.

Performance Management

Limited assurance was provided in relation to performance management and reporting in areas where reliable Encompass reports are not yet available. As of December 2025, a significant proportion of System Oversight Measures are not ready for submission. As a result, some key performance measures cannot be reported on reliably and have not been effectively monitored or managed for a prolonged period since Encompass went live, increasing the risk of unidentified or unaddressed performance issues.

Management of Waiting List Initiative Contracts

Limited assurance was provided in relation to the management of Waiting List Initiative (WLI) contracts with Independent Sector Providers. Oversight and governance arrangements require review and strengthening, as assurances covering key clinical governance areas are not being formally requested from providers or incorporated into the Trust's assurance framework. The Trust is currently non-compliant with procurement legislation in the purchasing of independent sector services. While a regional group has been established to address these longstanding legal compliance and value for money concerns, services continue to be commissioned through an expression of interest process, which the Trust acknowledges is not a compliant procurement route.

Non-Pay Expenditure

Limited assurance was provided in relation to non pay expenditure within the Primary Care and Older People Directorate. Significant control weaknesses were identified in the management of domiciliary care expenditure, which represents the majority of the Directorate's annual non pay spend. Invoice validation processes are not sufficiently robust, and commissioned care hours for clients are not consistently maintained or kept up to date on the Encompass system. In addition, key workers do not consistently respond to queries raised. At the time of the audit, a substantial volume of unresolved queries had accumulated over an extended period, representing a significant financial value and highlighting increased risk of inaccurate payments and weak financial control.

Management of Audit and Quality Assurance work

Limited assurance was provided in relation to the management of audit and quality assurance activity. The Trust does not have a corporately developed and approved Clinical and Multi professional Audit Strategy. Further work is required to strengthen and embed the planning, oversight, and reporting of audit activity within the Integrated Governance and Assurance Framework at both directorate and corporate levels. During the period reviewed (April 2025 onwards), there was no corporate level reporting of clinical and multi professional audit activity. As a result, this key source of assurance over clinical practice has not been adequately reflected within the Trust's assurance framework or escalated to Board level, and opportunities for organisational learning beyond individual audit areas may be missed.

Unaccompanied Asylum Seeker Children

Limited assurance was provided in relation to the management of Unaccompanied Asylum Seeker Children. The majority of children under 18 are placed in unregulated accommodation, presenting significant safeguarding and governance risks. Contract management arrangements for accommodation and support services require review and strengthening, as invoices have been approved without agreed contractual rates in place. In addition, controls over cash held on behalf of these children are inadequate, increasing the risk of financial mismanagement and insufficient oversight.

IT Asset Management

Unacceptable assurance was provided over the Trust wide utilisation of IT assets. A significant number of deployed assets are not being actively used, indicating poor value for money and weak controls over asset deployment. Limited assurance was also provided across other stages of the IT asset lifecycle, with significant weaknesses identified.
Unless substantial improvements are made, the Trust is at risk of non compliance with Cyber Assessment Framework Principle A3 (Asset Management), presenting a significant regulatory risk ahead of the planned external audit under the Network and Information Systems (NIS) Regulations.

Self-Directed Support Payments

Unacceptable assurance was provided due to inadequate controls over the management of Direct Payments across several key risk areas. Suitability checks are insufficient, and there is no effective process for approving or monitoring one off payments, resulting in funds potentially being used for inappropriate or non permissible expenditure. Weak monitoring arrangements mean the volume and value of this misuse cannot be quantified.

Inappropriate expenditure is usually identified only retrospectively through quarterly bank statement reviews; however, low compliance with submission requirements undermines this control, and sanctions are insufficient to drive timely compliance. The misuse or accumulation of surplus funds also raises concerns that care may exceed assessed need or not be delivered as required, potentially impacting service users.

Follow-up on Previous Recommendations

A review of the implementation of previous priority one and priority two Internal Audit recommendations was carried out at mid-year and again at year-end. At year-end 100% of recommendations had been either fully or partially implemented (85% fully implemented and 15% partially implemented).

Shared Services Audits

A number of audits, summarised below, were conducted in 2025/26 on Business Services Organisation (BSO) Shared Services. The recommendations in these audit reports are the responsibility of BSO Management to take forward.

Shared Services Audit	Level of Assurance obtained
Business Services Team	Satisfactory
Accounts Payable	Satisfactory
Recruitment Shared Services	Satisfactory
Payroll Services	Satisfactory

Overall Opinion

The Head of Internal Audit provided the following opinion on the Trust's system of internal control:

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

Unacceptable assurance has been provided in two audits – Management of Direct Payments and partly for the ICT audit in respect of Utilisation of IT assets. Limited assurance has also been provided in a number of audits. The Limited assurances provided in respect of Management of Clinical Audit and Management of Non-Pay Expenditure in terms of Checking of Domiciliary Care invoices are of particular note. Just over two thirds of the audits conducted in 2025/26 contain at least an element of Limited assurance.

Whilst providing Limited assurance, I acknowledge the continued strong performance of the organisation in addressing Internal Audit recommendations and that Satisfactory assurance has been provided in the core areas of Adult Safeguarding, Management of the Control Room, 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 Encompass; Contract Management (including invoice checking); and Management of Utilisation of IT assets. I also advise specific Management attention on addressing the significant audit recommendations in the 2025/26 Limited assurance audits'.

Other Sources of Independent Assurance

The Trust also receives independent assurance from the following bodies:

- Regulation and Quality Improvement Authority
- Northern Ireland Audit Office
- Annual BSO Assurance Letter
- Social Services Inspectorate
- Medicines and Healthcare Products Regulatory Agency (MHRA)
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Council (NIMDTA), Nursing & Midwifery Council (NMC) and various Royal Colleges;
- Various self-assessments e.g. Board Governance Self-Assessment Tool, Northern Ireland Audit Office (NIAO) Audit Committee Self-Assessment checklist.

The Trust Board assures itself on the quality of information it receives through the following methods:

- Feedback from Non-Executive Directors on whether information meets their needs;
- Open debate, via workshops and meetings, on the level of detail, format, coverage and prioritisation of papers;
- External Audit opinion on the Annual Accounts.

Review of Effectiveness of Internal Governance

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal governance. This review is informed by the work of the internal auditors, the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and by comments made by the external auditors in their Report to those Charged with Governance. I am also advised on the effectiveness of the system of internal controls through reports from the Audit Committee and the Governance Assurance Committee.

The Trust's system of internal control continues to be founded on a comprehensive governance framework, underpinned by a structure of Board-level and executive committees covering all aspects of governance, including clinical and social care governance, risk management (including organisational and strategic controls) and financial management.

Whilst it is disappointing to receive a Limited assurance overall, the Head of Internal Audit has recognised the Trust's continued strong performance in responding to and implementing internal audit recommendations. During the year, Satisfactory assurance was provided in several key areas, including Adult Safeguarding, Management of the Control Room, Payments to Staff, and Medical Job Planning, demonstrating that robust controls are operating effectively within core operational and safeguarding functions.

During 2025/26, Trust teams have continued to work proactively and constructively to address issues identified through internal audit. Action plans are in place for all audits, with particular focus on addressing the significant findings and recommendations arising from Limited and Unacceptable assurance opinions. Progress against these actions is monitored through the Audit Committee, the Governance Assurance Committee and the Executive Management Team.

As set out in the section on Compliance with Corporate Governance Best Practice, the Trust has established arrangements for the consideration of findings arising from external reviews, inspections and inquiries, to ensure that lessons are learned and improvements implemented. The Audit Committee approved a risk-based programme of internal audit work for the year, informed by organisational risk, discussions with Executive Directors, and professional judgement from the Head of Internal Audit.

In conclusion, while acknowledging the Internal Audit Limited assurance opinion for 2025/26, I recognise both the seriousness of the weaknesses identified and the clear themes emerging from the internal audit programme. The Trust Board and Executive Management Team are committed to addressing these matters with urgency and rigour. Based on the assurances provided through the work of Internal Audit, the Audit Committee, and the Governance Assurance Committee, together with the actions underway to address identified weaknesses, I am satisfied that appropriate plans are being progressed to strengthen the Trust's systems of internal control framework which will support sustained improvement during 2026/27.

Internal Governance Issues

Update on prior year governance issues now resolved and are no longer considered to be an issue:

The Trust reviewed the governance issues listed in the 2025/26 Governance Statement against ten factors included within the Managing Public Money NI guidance to determine whether they should continue to be included in this Governance Statement. These factors included, where relevant, what the opinion of Internal Audit was on the issue and whether the issue had hindered achievement of a key priority of the Trust.

Job Planning for Medical Staff (closed at 2025/26 year end)

Following receipt of a partially satisfactory and partially limited internal audit report on this topic in 2025/26, this internal control issue is now deemed closed.

Description of Issue	Unacceptable Internal Audit assurance in 2023/24 re management of consultant and SAS job planning, primarily due to 74% of these grades of doctors not having an up-to-date, agreed and signed job plan in place.
Identified Internal Governance Procedure Failure	Weaknesses in job planning processes. As job plans directly drive medic salary payments, delays in updating gave rise to a risk of overpaying medical staff.
Potential Impact on Services, Service Users and Staff	No direct impact on patient safety has been identified.
Summary of Action Taken to Date	• Corporate oversight strengthened, with Clinical Leaders Group overseeing ongoing monitoring of Consultant and SAS job plan completion. • Compliance improved significantly. Down from 74% non-compliance to 17% at 31 March 2025. New starters required to have job plans agreed within 3 months. • Quality and consistency of job plans enhanced through use of a revised template. • Job planning and approval processes have been streamlined, including earlier HR system updates when programmed activities are reduced, to prevent overpayments and improve timelines. • The e Job Planning system was procured in February 2026 to strengthen governance, timescales, monitoring and assurance.
Summary of Further Proposed Action	• Project Implementation Plan for the new system developed, with full implementation scheduled for Autumn 2026. • Supporting job planning guidance will be developed in conjunction with the system implementation to ensure consistent application and understanding across clinical and managerial staff.

Financial Deficit (new & closed in 2025/26)

This issue was raised at mid-year assurance time in 2025/26. As the Trust achieved its statutory duty to break-even by year end 2025/26, this issue is now deemed closed.

Description of Issue	At the mid-year position in 2025/26, the Trust was forecasting a deficit for the financial year.
Identified Internal Governance Procedure Failure	A failure to meet statutory duty to break-even due to shortfalls in funding and failure to manage service demands within existing available resources.
Potential Impact on Services, Service Users and Staff	Failure to meet statutory break-even duty resulting in the requirement to take measures resulting in increased savings targets into future years, and the potential requirement to consider reductions to service levels.
Summary of Action Taken to Date	Detailed savings plans prepared, and progress being monitored on an ongoing basis. Engagement of an external partner to support identification and delivery of further in-year savings measures. Regular reporting to Trust Board and engagement with SPPG.
Summary of Further Proposed Action	Ongoing review and identification of all possible cash releasing measures going forward into 2026/27 Ongoing discussions with Commissioner around appropriate funding for demand-led services.

Update on prior year governance issues which continue:

Cyber security

Description of Issue	Cyber security arrangements required strengthening
Identified Internal Governance Procedure Failure	Internal reviews highlighted those processes for managing digital systems and addressing technology-related risks required improved structure and consistency. This included strengthening governance arrangements for identifying, assessing, and managing cyber-related risks across the organisation.
Potential Impact on Services, Service Users and Staff	Insufficient cyber security resilience could increase the risk of disruption to digital services, which in turn could affect staff access to essential systems and potentially impact patient care during a cyber incident.
Summary of Action Taken to Date	• Cyber security was recognised as a significant organisational risk and added to the Corporate Risk Register, with regular monitoring through established governance committees. • The Trust has invested in strengthening its cyber security posture and continues to work closely with regional programmes and expert bodies. • Awareness and training initiatives have been expanded, with high levels of staff participation. • A dedicated oversight group is in place to guide, coordinate, and monitor improvements. • The Trust is working toward full compliance with relevant national cyber security regulations and standards.
Summary of Further Proposed Action	• Ongoing enhancement of cyber resilience measures, consistent with national guidance and emerging best practice. • Continuous monitoring of the wider cyber threat landscape through trusted national and regional channels. • Further strengthening of governance, assurance, and staff awareness activity on an ongoing basis.

Management of Medical Devices

Description of Issue	An internal audit assignment in 2021/22 identified that improvement was required to the systems and processes used to record, track and manage the delivery of servicing and maintenance to 30,000 medical devices within the Trust.
Identified Internal Governance Procedure Failure	Monitoring system for the location of assets not in place.
Potential Impact on Services, Service Users and Staff	Increased risk to patient safety if servicing of devices were to be delayed or overlooked.
Summary of Action Taken to Date	Appointment of 2 new senior managers to the Estates Medical Devices Technical Team Dedicated Medical Device Asset Management System procured and installed. This will function as an asset register containing important information about each asset and will facilitate the input of associated servicing/repair info Asset tagging commenced and is being carried out on a location-by-location basis. Medical Equipment policy revised and awaiting Director approval. Wards being issued with access to User Portal to view asset information Work continues to identify contract owners for the range of medical device maintenance contracts in place
Summary of Further Proposed Action	Complete tagging of all medical devices within Ulster Hospital Complete tagging of all medical devices within SE Trust Completion of an up-to-date medical devices register Further recruitment into Medical Device Team to help deliver project Strengthen Contract Management for Medical Devices although given the volumes of devices and level of resource it will not be possible to operationally manage all medical devices in line with best industry practice guidance and therefore these will be prioritised accordingly based on risk. Ensure sufficient Departmental Equipment Controllers are trained in their responsibilities

Commissioned Performance Volumes and Timescales

Description of Issue	The Trust has a variety of metrics that focus on how we care for people. In a number of areas due to a combination of workforce pressures and demand exceeding current capacity, the Trust is not meeting volumes and timescales set.
Identified Internal Governance Procedure Failure	Inability to secure sufficient funding and workforce to meet demand.
Potential Impact on Services, Service Users and Staff	Delays in diagnosis and/or treatment/service
Summary of Action Taken to Date	The Trust has been focused on three main tasks in 2025/26: Firstly, the continued validation of data on the digital patient health and social care system (Encompass) to ensure that all performance data is accurate. The Trust is included in all available Department of Health statistical publications and is working alongside Encompass, regional bodies, and other Trusts, to complete and validate all statutory submissions. Secondly, monitoring performance to ensure operational objectives are met through, for example, waiting list reduction activities, improved use of Hospital at Home and reduction of NIAS turnaround times through enhanced patient flow. Finally, the Trust is monitoring closely all areas which have been challenged in achieving targets associated with the System Oversight Measures. Performance is tabled, discussed in detail and actions agreed at the monthly Director led performance improvement meetings. Dedicated groups have been established for any ongoing areas of concern, for example, Hospital and Community flow and a dedicated Cancer Task and Finish Group, to agree detailed action plans and to monitor progress against key indicators.
Summary of Further Proposed Action	The Trust will continue to monitor areas of challenge and will implement actions accordingly.

Reporting times for Serious Adverse Incidents (SAI)

Description of Issue	As of 31 March 2025, there were 27 SAI review reports due with SPPG. Timeframes on delayed reports ranged from 2 to 83 weeks, with the average delay being 18 weeks.
Identified Internal Governance Procedure Failure	Insufficient capacity in teams to manage volume of SAIs. Complexity of investigation processes and delays in obtaining multi-disciplinary input. Competing operational pressures can impact timely completion.
Potential Impact on Services, Service Users and Staff	• Delayed reporting can slow corrective actions and learning, increasing the likelihood of recurrence of harm. • Reputation and trust: Reduced public confidence in the Trust. • Operational impact: Additional scrutiny, increased workload for staff, and potential diversion of resources.

Summary of Action Taken to Date	As of 26 September 2025, the number of overdue SAI reviews was 27. Timeframes range from 1 to 44 weeks, with the average delay reduced to 15 from 18 weeks, representing an improvement in the overdue timeframe.
	
	As of 27 March 2026, the Trust had 33 overdue SAI review reports. While the average delay remains stable at 15 weeks, the maximum delay has increased to 58 weeks, indicating persistent challenges with longrunning cases.
	
	Actions in Place
	
	- Weekly Governance Meetings and targeted reminders
	- Escalation processes for delayed reports
	- Monthly SAI performance reporting to EMT
	- Bimonthly performance meetings with SPPG
	- Ongoing Risk Management Team support to Directorates
	- Interim SPPG arrangements (June 2025):
	  - Level 1 reviews reported via monthly return
	  - Level 2 & 3 reviews unchanged
	  - Preparatory alignment for the Patient Safety Incident Framework (2026)

Summary of Further Proposed Action	SPPG revised the target to have no more than 30% of Open SAIs overdue by 24 September 2025.
	
	Despite sustained governance controls, including weekly governance meetings, escalation processes, and EMT oversight, the proportion of overdue reports remains above SPPG expectations. In response, the Trust has agreed a phased recovery trajectory with SPPG, aiming for no more than 40% overdue by end of March 2026, reducing further to 30% by end of June 2026, aligning with SPPG's overarching target.
	
	Recovery Trajectory
	
	• **Interim delivery:**
	  ○ 50% of thenoverdue reports submitted by **21 November 2025** (14 reports) - achieved
	
	• **Trajectory agreed 21 November 2025:**
	  ○ ≤40% of open SAIs overdue by **end March 2026**
	  ○ ≤30% overdue by **end June 2026**
	
	• Acknowledgement by SPPG that percentagebased metrics can mask progress due to fluctuation in total open SAIs
	
	The Risk Management Team continue to support Directorates and engage to assist with submission of reports.

Identification of new issues in the current year (including issues identified in the mid-year assurance statement) and anticipated future issues

Self-Directed Support

Description of Issue	Unacceptable internal audit report received due to inadequate controls across several key risk areas. Suitability checks are insufficient, and there is no effective process for approving or monitoring one off payments, resulting in funds being used for inappropriate or non- permissible expenditure. Weak monitoring arrangements mean the volume and value of this misuse cannot be quantified. Inappropriate expenditure is identified retrospectively through quarterly bank statement reviews; however, low compliance with submission requirements undermines this control, and sanctions are insufficient to drive timely compliance. The misuse or accumulation of surplus funds also raises concerns that care may exceed assessed need or not be delivered as required, potentially impacting service users.
Identified Internal Governance Procedure Failure	Insufficient monitoring checks in place.
Potential Impact on Services, Service Users and Staff	Payments for service users may exceed assessed need or not be delivered as required.
Summary of Action Taken to Date	Action plan, with deadlines, in place to strengthen all relevant controls and enhance oversight of compliance both within Finance and operational teams which will address all audit recommendations. Task & Finish Group set up to agree and take forward actions. Asst Director of Finance makes quarterly recommendations to relevant operational officers, on non-compliant service users who should have their Direct Payments either suspended or ceased. £1.1m of surplus funds recovered from Direct Payment (DP) service users in 2025/26. Definitive list of what DPs can and can't be spent on determined.

Summary of Further Proposed Action	• Additional monitoring officer, to review backlog of bank statements for irregular expenditure, being appointed at risk. • Regular progress reports from the Task & Finish Group will be provided to Audit Committee during 2026/27. • Any irregular expenditure identified in relation to Direct Payments will be included in relevant Directorate Finance Focus Packs in 2026/27. • Upon notification of triggers, by the Finance Team, a review of the suitability of DPs for a service user to be considered by Key Workers. • System for Key Workers and Team Leads to be developed to ensure operational compliance met re DP requirements e.g. Access NI checks on Personal Assistants completed & Public/ Employer Liability insurance in place. • Refresher training for key workers in updated procedures to be delivered.

Management of IT Assets

Description of Issue	Internal Audit, in 2025/26, provided partly unacceptable assurance in relation to the element of the assignment which covered the Trust wide utilisation of IT assets. A significant number of deployed assets are not being actively used, indicating poor value for money and weak controls over asset deployment. Limited assurance was also provided across other stages of the IT asset lifecycle, with significant weaknesses identified.
Identified Internal Governance Procedure Failure	The Trust is at risk of non-compliance with Cyber Assessment Framework Principle A3 (Asset Management), presenting a significant regulatory risk ahead of the planned external audit under the Network and Information Systems (NIS) Regulations.
Potential Impact on Services, Service Users and Staff	No potential impact on services, service users or staff were identified. The impact relates to a Finances. A lack of awareness and management of unused IT assets means that spend continues on new IT assets, whereas recycling of assets could result in savings.
Summary of Action Taken to Date	An action plan, with deadlines, has been drawn up which reflects how all audit recommendations will be addressed. Directorate Asset Owners identified for all Directorates and inaugural meeting of an IT Asset Task & Finish Group held in April 26. Trustwide scheme to surrender unused devices promoted and equipment being collected for reuse. Digital Services Department reached out to Western Trust to review the functional reach of an interim Asset Management software system called InfoSoft. Cyber Team commenced reviewing historic unclassified devices list to reduce their number within Estates, Labs and Hospital Services.

Summary of Further Proposed Action	• Regular progress reports will be provided to Audit Committee during 2026/27 to provide assurance that the audit recommendations are on track to be implemented within the agreed timescales. • Standards re IT Assets will be reviewed & updated, in concert with the existing initiative to review of the approach of Joiners, Movers & Leavers (JML) led by HR. • Standard Operating Procedures for consoles reviewed in April 26 and are to be updated to be operational by Dec 26 (with review of progress in Jun 26). • The Trust, using the new Technical Design Authority (TDA) process, will ensure that new devices are appropriately classified and will continue to minimise the number of unmanaged devices.

Conclusion

The Trust has worked tirelessly to continually improve our systems of internal control in the last 12 months. However, we shall not be complacent and will look to implement internal audit recommendations at speed, that have led to the Trust receiving a Limited Assurance rating overall from the Head of Internal Audit in 2025/26. As Accounting Officer, one of my priorities is to continually improve the system of accountability, which I rely on, to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI (MPMNI).

I note the overall limited assurance provided by Head of Internal Audit, and we will work at pace to implement the key recommendations in those reports that received limited and/or unacceptable assurance this year. The Trust has a strong track record of implementing internal audit recommendations and I am therefore confident we can address the issues identified.

Further to considering the Trust's accountability framework, the breadth of Internal Governance Issues that exist and feedback received from both the Governance Assurance and Audit Committees, as Accounting Officer I am content that the Trust has operated a satisfactory system of internal governance throughout 2025/26 and is taking sufficient actions to address the issues resulting in the limited internal audit annual opinion.

Accountability Report
Statement of Accounting Officer Responsibilities

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST'S RESPONSIBILITIES AND ACCOUNTING OFFICER'S RESPONSIBILITIES.

Under the Health and Personal Social Services (Northern Ireland) Order 1972, (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health has directed the South Eastern Health and Social Care Trust to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the South Eastern Health and Social Care Trust and of its income and expenditure, changes in taxpayer's equity and cash flows 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 Department of Health, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis, unless it is inappropriate to presume that the South Eastern HSC Trust will continue in operation; 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 Department of Health, as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Roisin Coulter of South Eastern Health and Social Care Trust as the Accounting Officer for the Trust. The responsibilities of an Accounting Officer include ensuring there is regularity and propriety of public expenditure for which they are answerable, keeping proper records and safeguarding the Trust's assets. Their responsibilities are set out in the formal letter of appointment of the Accounting Officer, issued by the Department of Health, chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

As Accounting Officer, I have taken all steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the auditors of South Eastern Health & Social Care Trust are aware of that information. As far as I am aware, there is no relevant audit information of which the auditors are unaware.

Management Board

In 2025/26 the top management tier, who are responsible for setting the direction for the South Eastern HSC Trust, was made up of the following individuals:

Executive Members

Name	Post	Dates
Mrs Roisin Coulter (E)*	Chief Executive	Throughout 2025/26
Dr Charlie Martyn (E)*	Medical Director	To 31 October 2025
Professor Stephen Kirk (E)*	Medical Director	From 1 November 2025
Ms Wendy Thompson (E)*	Director of Finance, Estates & Contracts and Deputy Chief Executive	Throughout 2025/26
Mrs Helen Moore	Director of Planning, Performance & Informatics	Throughout 2025/26
Ms Claire Smyth	Director of People & Organisation Development	Throughout 2025/26
Mrs Lyn Preece (E)*	Director of Children's Services/Social Work	To 31 March 2026
Ms Marie-Louise Sloan (E)*	Director of Children's Services/Social Work	From 9 March 2026
Mrs Rachel Gibbs	Director of Adult Services & Healthcare in Prisons	Throughout 2025/26
Mr David Robinson (E)*	Director of Nursing & Midwifery, AHP & Support Services & Deputy Chief Executive	Throughout 2025/26
Mrs Maggie Parks	Director of Surgery, Elective Care, Maternity and Paediatrics	To 31 March 2026
Mr Brian McFetridge	Director of Surgery, Elective Care, Maternity and Paediatrics	From 9 March 2026
Mr Marc Neil	Director of Unscheduled Care, Medicine & Cancer	Throughout 2025/26
Ms Clare-Marie Dickson	Director of Primary Care, Older People & Community Nursing	To 21 July 2025
Ms Veronica Cleland	Director of Primary Care, Older People & Community Nursing	From 27 May 2025

* (E) Executive Director

Non-Executive Directors:

Jonathan Patton (Chairman)	Anne Quirk
Norman McKinley	Raymond Havlin
Kieran Donaghy	Sheryl Henderson
Siobhan McCauley	Kevin McMahon

Accountability Report
Directors Report

Registered Address of the South Eastern Health and Social Care Trust

Chief Executive's Office
Trust Headquarters
Ulster Hospital
Upper Newtownards Road
Dundonald
Belfast BT16 1RH

Accounts Preparation

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

Better Payments Practice Code

The Trust achieved 96% overall compliance in 2025/26 for paying its suppliers within 30 days, thereby meeting the 95% target.

Late Payment of Commercial Debts Regulations 2002

No compensation in respect of late payments was paid in 2025/26 (£647.52 in 2024/25).

Trust Management Costs

Details of the Trust management costs are detailed within the Remuneration and Staff Report.

Related party transactions

Details of Related Party Transactions are disclosed in Note 20 of the Annual Accounts Section.

Directors' Interests

Details of company directorships or other significant interests held by Directors, where this may conflict with their managerial responsibilities, are held on a central register. A copy is available from Assistant Director, Risk Management & Governance / Board Secretary, South Eastern Health and Social Care Trust, Trust Headquarters, Ulster Hospital Site, Upper Newtownards Road, Belfast BT16 1RH.

During the 2025/26 year, no Directors or Non-Executive Directors held a position with any companies with whom the Trust traded.

Charitable Donations

The Trust did not make any charitable donations during the financial year.

Post Balance Sheet Events

There are no post balance sheet events, impacting materially on the accounts.

Personal Data Related Incidents

All reported incidents of data loss or confidentiality breach in 2025/26 have been assessed. While there were several incidents, the impact was limited and procedures were put in place to address future risk in these areas. The Trust reported 2 incidents to the Information Commissioner's Office (ICO) during this period (2024/25; 4). The ICO has concluded their investigations for the 2 incidents and no further action was taken based on the prompt remedial work undertaken by the Trust. A number of recommendations were set out in each incident to be addressed by the relevant services which have been completed and relevant lessons learned shared within the Trust.

Public Sector Information Holder

The South Eastern HSC Trust is a public sector information holder and is subject to the terms of the Freedom of Information Act, 2000.

Treatment of Pension Liabilities

The Trust participates in the HSC Superannuation Scheme. Further details on the treatment of pension liabilities are disclosed in section 1.18 of the Statement of Accounting Policies.

Fees and Charges

The Trust's statutory audit was performed by NIAO. The fee for the year ended 31 March 2026, which pertained solely to the audit of the public accounts, was £68,500. The fee for auditing the Charitable Trusts Funds was £7,000.

Non-Audit Services

During the year the South Eastern Trust did not purchase any non-audit services from its auditor, the Northern Ireland Audit Office. (£1,830 in 2024/25).

Senior Executive Pay Structure Reform

With effect from 1 April 2023, the Department of Health introduced Senior Executive Pay Structure reform, which affects all Senior Executives in post at 1 April 2023. An incremental scale has been introduced, initially an 8-point scale, which will reduce to a 5-point scale by year 4 (1 April 2026). Progression through the scale points is subject to satisfactory performance, as considered by the relevant Remuneration Committee applying the standards set out in a Department of Health Performance Management Framework. There shall be no further individual performance related pay elements or bonuses. The estimated impact of these changes is reflected within the table of Executive Directors Remuneration on page 90. It should be noted that these figures are accrued and not yet paid.

Duration of Contracts

Contracts of employment are permanent (subject to satisfactory performance) and provide for three months' notice for both parties. As far as all Senior Executives are concerned, the provisions for compensation for early termination of contract are in accordance with the appropriate Department of Health guidance.

Audited Remuneration Table

The salary and the value of any taxable benefits in kind and value of pension benefits of Non-Executive Directors of the Trust were as follows:

Table of Non-Executive Directors Remuneration and Pension Benefits (Audited):

	2025-26					2024-25				
Non-Executive Members	Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)	Total £000	Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)	Total £000
J Patton (Chairman)	35-40	0	0	0	35-40	30-35	0	0	0	30-35
N McKinley	5-10	0	0	0	5-10	5-10	0	0	0	5-10
K Donaghy	5-10	0	0	0	5-10	5-10	0	0	0	5-10
A Quirk	5-10	0	0	0	5-10	5-10	0	0	0	5-10
R Havlin	5-10	0	0	0	5-10	5-10	0	0	0	5-10
S Henderson	5-10	0	0	0	5-10	0-5 WTE 5-10	0	0	0	0-5 WTE 5-10
S McCauley	5-10	0	0	0	5-10	0-5 WTE 5-10	0	0	0	0-5 WTE 5-10
K McMahon	5-10	0	0	0	5-10	0-5 WTE 5-10	0	0	0	0-5 WTE 5-10

The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Directors Report within the Accountability Report. The Pay Award detailed in the circular HSC (F) 23-2025 - The Payment of Remuneration of Chairs and Non-Executive Members Determination (NI) 2025 is reflected in 2025/26 figures.

Table of Executive Directors Remuneration and Pension Benefits (Audited):

	2025-26					2024-25					2025-26				
Executive Members	Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)	Total £000	Restated Salary £000	Bonus / Performance pay £000	Benefits in Kind (Rounded to nearest £100)	Pensions benefit (rounded to nearest £1,000)	Restated Total £000	Real increase in pension and related lump sum at age 60 £000s	Total accrued pension at age 60 and related lump sum £000s	CETV at 31/03/25 £000s	CETV at 31/03/26 £000s	Real increase in CETV £000s
R Coulter (Chief Executive)	165-170	0	200	98	260-270	140-145	0	0	27	165-170	lump sum 7.5-10.0	70-75 plus lump sum180-185	1,559	1,696	137
C Martyn (including clinical duties) (Medical Director) to 31/10/2025	155-160 (fye 265-270)	0	0	0	155-160	240-245	0	0	39	280-285	Ceased as Director 31st October 2025				
S Kirk (including clinical duties) (Medical Director) from 01/11/2025	130-135 (fye 320-325)	0	0	10	140-145	N/a					0-2.5 plus lump sum 0	35-40 plus lump sum 85-90	1,454	1,422	(32)
W Thompson (Deputy Chief Executive & Director of Finance/Estates)	155-160	0	1,400	55	210-215	140-145	0	900	32	170-175	2.5-5.0 plus lump sum 2.5-5.0	35-40 plus lump sum 80-85	728	799	72
D Robinson (Deputy Chief Executive & Director of Nursing & Patient Experience)	130-135	0	0	286	415-425	105-110	0	100	36	140-145	12.5-15.0 plus lump sum 32.0-34.5	55-60 plus lump sum 145-150	1,003	1,315	312
M Neil (Director of Unscheduled Care, Medicine & Cancer)	115-120	0	1,600	24	135-145	100-105	0	400	27	125-130	0-2.5 plus lump sum 0	20-25 plus lump sum 0	257	282	25
R Gibbs (Director of Adult Services & Healthcare in Prison)	115-120	0	1,700	52	165-175	100-105	0	1,200	21	120-125	lump sum 2.5-5.0	30-35 plus lump sum 80-85	685	751	66
CM Dickson (Director of Primary Care & Older People's Services) to 21/07/2025	35-40 (fye 120-125)	0	0	0	35-40	95-100	0	0	54	150-155	Ceased as Director 21st July 2025				
V Cleland (Director of Primary Care & Older People's Services) from 27/05/2025	90-95 (fye 110-115)	0	300	68	155-165	N/a					2.5-5.0 plus lump sum 5.0-7.5	20-25 plus lump sum 50-55	458	529	71
C Smyth (Director of People & Organisational Development)	110-115	0	800	63	170-180	100-105	0	1,100	20	120-125	lump sum 5.0-7.5	30-35 plus lump sum 65-70	612	694	83
L Preece (Director of Children Serv & Social Work) to 31/03/2026	110-115	0	500	53	160-170	100-105	0	400	36	135-140	lump sum 2.5-5.0	30-35 plus lump sum 75-80	703	777	75
ML Sloan (Director of Children Serv & Social Work) from 09/03/2026	5-10 (fye 110-115)	0	200	38	40-50	N/a					0-2.5 plus lump sum 0	25-30 plus lump sum 0	324	363	38
H Moore (Director of Planning, Performance & Informatics)	115-120	0	0	67	180-190	105-110	0	0	21	125-130	lump sum 5.0-7.5	45-50 plus lump sum 115-120	1,147	1,247	101
M Parks (Director of Surgery & Elective Care, Maternity & Paediatrics) to 31/03/2026	110-115	0	0	130	240-245	100-105	0	100	22	120-125	lump sum 12.5-15.0	50-55 plus lump sum 125-130	1,035	1,197	162
B McFertridge (Director of Surgery & Elective Care, Maternity & Paediatrics) from 09/03/2026	5-10 (fye 110-115)	0	0	51	55-65	N/a					2.5-5.0 plus lump sum 2.5-5.0	80-85 plus lump sum 0	699	764	65

The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Directors Report within the Accountability Report. The values in the tables above for 2024/25 and 2025/26 reflect the content of circular HSC (SE) 1 – 2026 –Senior Executives Pay arrangements 2025/26.

Salary is the gross salary and any allowances paid/payable to the individual. The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. The benefits in kind listed above relate to leased cars and business mileage. The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights, but include Actuarial uplift factors and therefore can be positive or negative.

The Medical Director post was held by two individuals during the year (Mr C Martyn to 31 October 2025 and Professor S Kirk from 1 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, together with the full-year equivalent salary. The difference between these 2 postholders FYE salary is due to the level of additional clinical duties undertaken by each postholder.

The pension scheme for Executive Directors is the same scheme as for all HSC staff including nursing staff. From 1 April 2025 to 31 March 2026 there were 6 rates of member contributions, ranging from 5.2% of pensionable pay for the lowest earners to 12.7% of pensionable pay for the highest earners as outlined in the following table:

Actual Annual Earnings	Gross Contribution Rates from 1 April 2025
£0 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%

The HSC Pension Scheme is governed by rules laid down in 3 separate regulations. The Scheme is "registered" under the Finance Act 2004. The Scheme Administrator is the HSC Business Services Organisation. The HSC Pension Scheme is not a funded scheme but a statutory one. As such, benefits are fully guaranteed by the Government. Contributions from both members and employers are paid to the Exchequer, which meets the cost of scheme benefits.

Employees who are part of the 1995 scheme are entitled to final salary-based pensions whilst employees in the 2008 and 2015 schemes are eligible to receive career averaged based pensions. As Non-Executive Directors do not receive pensionable remuneration. There are no entries in respect of pensions for these colleagues.

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 members' accrued benefits and any contingent spouses' pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement that the individual has transferred to the HSC pension scheme. They also include any additional pension benefit accrued to the member as a result of them purchasing additional years of pension service in the scheme at their own cost. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2026. HM Treasury published updated guidance on 28 April 2025; this guidance was used in the calculation of 2025-26 CETV figures.

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

McCloud Judgement and 2015 Remedy

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced has led to eligible members, with relevant service between 1 April 2015 and 31 March 2022, being entitled to different pension benefits in relation to that period. The different pension benefits relate to the 1995, 2008 and 2015 HSC Pension Schemes. 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.

Fair Pay Disclosure (Audited)

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

The relationship between the highest paid directors' remuneration and that of other SEHSCT employees is provided in the table below:

Highest Paid Director	2025-26	2024-25
Remuneration (Full Time Equivalent)	£320k – 325k	£240k - £245k
Increase/Decrease compared to prior year	32.92%	4.30%
Ratio to the average employee remuneration	6.96 times the average earnings of £46,355	5.49 times the average earnings of £44,135
Ratio to the 25th percentile of pay & benefits of SEHSCT employees	10.46 times the pay & benefits of £30,824	8.37 times pay & benefits of £28,956
Ratio to the Median of pay & benefits of SEHSCT employees	7.99 times pay & benefits of £40,378	6.35 times pay & benefits of £38,184
Ratio to the 75th percentile of pay & benefits of SEHSCT employees	6.24 times pay & benefits of £51,713	4.87 times pay & benefits of £49,807
Range of Staff Remuneration	£24,465 - £332,987	£23,615 - £323,639

The salary for the highest paid director includes significant remuneration in respect of Clinical (Non-Director) duties. The increase in pay ratios from 2024/25 to 2025/26 between the Highest paid Director and the average earnings of employees in the various percentiles reflected in the table above is due to the new highest paid Director in 2025/26 undertaking more Clinical (non-Director) duties, than his 2024/25 predecessor.

Workforce	2025-26	2024-25
Average Remuneration	£46,355	£44,135
Increase/Decrease compared to prior year	5.03%	12.23%

The above table relates to the average pay for both Medical & Dental colleagues as well as staff on Agenda for Change terms and conditions. The 5.03% increase in average remuneration in 2025/26 is attributable to the annual pay award. There were 2 medical professionals who were paid more than the highest paid Director in 2025/26. The table below reflects the average pay in 2025/26 spilt over these 2 main groups.

Average Remuneration	2025-26
Medical & Dental Employees	£114,872
Agenda for Change Employees	£41,606

The marginal change in pay ratios between 2024/25 and 2025/26 reflects a broadly stable workforce composition across both years.

Total remuneration includes basic salary salary, non consolidated performance pay but excludes benefits in kind, severance payments, pension benefits, employer pension contributions & cash equivalent transfer values. Non Executive Directors are excluded from the Fair Pay calculation for 2025/26.

Audited Staff Costs

Staff costs comprise:	2026 Permanently employed staff £000s	2026 Others £000s	2026 Total £000s	2025 Total £000s
Wages and salaries	505,707	68,365	574,072	540,865
Social security costs	60,473	3,535	64,008	46,082
Other pension costs	101,565	3,671	105,236	93,527
Sub-Total	667,745	75,571	743,316	680,474
Capitalised staff costs	(855)	0	(855)	(1,066)
Total staff costs reported in Statement of Comprehensive Expenditure	666,890	75,571	742,461	679,408
Less recoveries in respect of outward secondments			(6,491)	(7,039)
Total net costs			**735,970**	**672,369**

Total Net costs of which:	£000s	£000s
South Eastern HSC Trust	742,548	679,408
Charitable Trust Fund	0	0
Consolidation Adjustments	(85)	(110)
Total	742,461	679,298

The £85k consolidation adjustment for 2025/26 reflected in the table above is the recharge from the Trust Public Accounts to the Trust Charitable Funds Accounts in relation to Trust staff who administer the Charitable Funds.

Staff costs rose by £63m in 2025/26 to £742m and is largely attributed to the cost of pay awards for medical, dental, agenda for change staff and Senior Executives. Of the £742m staffing costs incurred in 2025/26, £140m was spent on Doctors & Dentists, £255m on Nurses/Midwives and £128m on Social Work/Social Care/Domiciliary Staff, £75m on Administrative/Management staff and £144m on all other staff groups.

Staff Costs are inclusive of the Apprenticeship Levy but exclude £855k charged to capital projects during the year (2024/25 £1,066k). In 2025/26, employers' contributions of £105.2m were payable to the HSC pension fund (2024/25 £93.5m) at 23.2% of pensionable pay (23.2% in 2024/25).

Staff Turnover

The table below shows the trend in the staff turnover rate since 2022/23. Staff turnover shows the movement of staff leaving the Trust. It is calculated as the number of permanent leavers within the period divided by the average permanent staff in post over the same period. Bank staff, temporary staff and junior doctors who rotate around each Trust have been excluded in the calculation.

Year End	2025/26	2024/25	2023/24	2022/23
Staff Turnover %	7.74%	8.43%	8.79%	9.51%

Audited Average Number of Persons Employed

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

	2026			2025
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	813	94	907	853
Nursing and midwifery	4,001	360	4,361	4,323
Professions allied to medicine	0	0	0	0
Ancillaries	933	8	941	934
Administrative & clerical	1,509	64	1,573	1,605
Ambulance staff	0	0	0	0
Works	112	2	114	103
Other professional and technical	1,529	35	1,564	1,492
Social services	2,312	76	2,388	2,323
Other	0	0	0	0
Total average number of persons employed	11,209	639	11,848	11,633
Less average staff number relating to capitalised staff costs	32	0	32	15
Less average staff number in respect of outward secondments	24	0	24	23
Total net average number of persons employed	**11,153**	**639**	**11,792**	**11,595**

Of which:

South Eastern HSC Trust	11,792	11,595
Charitable Trust Fund	0	0
	11,792	11,595

Others includes inward secondments to the Trust and agency staffing

Whilst the full-time equivalent number of staff employed within the Trust in 2025/26 was 11,792 (11,595 2024/25), many staff worked part-time. The Trust actually employed 15,945 individuals (16,169 2024/25). This figure is also inclusive of approx. 4,300 bank workers.

Sickness Absence Information

The Trust's sickness absence value for 2025/26 was 8.32%. The absence team continue to monitor and support managers across the Trust. The Trust ran monthly training and awareness sessions for Managers to enable them to proactively manage staff absence. There is a focus on short-term absence to try to minimise cases becoming long term and collaborative working with occupational health to address staff off long term.

Year End	2025/26	2024/25	2023/24	2022/23
Sickness Absence	8.32%	8.38%	7.99%	8.04%

Gender Composition

Below is the percentage of employees of each gender who were senior managers in the Trust in 2025/26. They are defined as non-medical staff at band 8c or above (excluding Non- Executive Directors and Clinical Psychologists who are not directly involved in the line management of staff).

Staff Gender Breakdown (Senior Managers)

Senior Management (excluding Non-Executive Directors & Clinical Psychologists)	2025/26	2024/25	2023/24	2022/23
Female	**71%**	71%	76%	70%
Male	**29%**	29%	24%	30%
Total Headcount	**52**	**51**	**52**	**43**

Staff Gender Breakdown Overall (including Senior Managers)

The following table reflects the overall staff composition by gender, demonstrating that the work-force is predominantly comprised of females.

All Staff	2025/26	2024/25	2023/24	2022/23
Female	**78%**	79%	80%	81%
Male	**22%**	21%	20%	19%

Equal Opportunities

The Trust has in place an Equality Diversity and Inclusion policy to promote and provide equality between persons of different genders, marital or family status, religious belief or political opinion, age, disability, race or ethnic origin, nationality or sexual orientation, between persons with a disability and persons without, between persons with dependents and persons without, between men and women generally. This is irrespective of Staff Organisation membership. This policy applies to recruitment, promotion, training, transfer and other benefits and facilities. Selection for employment and promotional opportunities is based on ability, qualifications, values and aptitude for work.

Equality Responsibilities

As part of its Section 75 Responsibilities, and as detailed in its 2024 Approved Equality Scheme, the Trust produces an Annual Progress Report (APR) and Newsletter, which demonstrates progress against key targets. This APR is presented to the People and Culture Committee and Trust Board, for approval prior to submission to the Equality Commission for Northern Ireland in August each year.

Disability Action Plan

Under Section 49 of the Disability Discrimination (NI) Order 2006, referred to as 'disability duties', the Trust is required when carrying out its functions to:

- promote positive attitudes towards disabled people
- encourage participation by disabled people in public life.

The law requires us to submit a Disability Action Plan to the Equality Commission for Northern Ireland (ECNI) showing how we intend to fulfil these 'disability duties'.

We also have a duty to promote and protect human rights, both as a service provider and an employer. We are committed to meeting our duties. Whilst we have legal responsibilities, we believe that promoting positive attitudes and encouraging participation in public life is part of our core business and that we will lead by example in addressing inequalities and barriers that disabled people experience, ultimately to improve health outcomes. Our Disability Action Plan 2024-2029 outlines how we will meet our goals to promote the Trust as an employer that is proud to reduce social inequalities and continue to meet the career development and training needs of those persons with a disability already in our employment.

Equality and Human Rights Training and Awareness Raising

The Trust has in place a robust Equality and Human Rights training and awareness raising strategy. This strategy aims to ensure that all staff are aware of their responsibilities with regard to Equality and Human Rights.

To complement face-to-face training, the Trust has in place an Equality and Human Rights e-Learning module 'Making a Difference', which focuses specifically on staff and management responsibilities using relevant examples, case studies and case law. Staff are able to work their way through the user-friendly information in a time frame which best suits them. All our staff are also encouraged to complete the regional 'Cultural Competency' e-learning module.

Reporting of early retirement and other compensation scheme - exit packages (Audited)

There were no early retirements or compensation exit packages agreed in 2025/26 (NIL in 2024/25). Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill health retirement costs are met by the pension scheme.

Retirements Due to Ill Health

During 2025/26, there were 21 early retirements from the Trust agreed on the grounds of ill- health (22 employees at a cost of £43k in 2024/25). The estimated additional pension liabilities of these ill-health retirements will be £52k. These costs are borne by the HSC Pension Scheme.

Trust Management Costs

	2026 £000s	2025 £000s
Trust management costs	52,085	45,401
Income:		
RRL	1,177,612	1,084,070
Income per Note 4	82,131	71,099
Total Income	1,259,743	1,155,169
% of total income	**4.1%**	**3.9%**

Management costs as a percentage of the Trust total income rose by 0.2% to 4.1%. The £6.7m rise overall in Trust management costs is due to a combination of both an increased number of posts and costs (Pay Awards for both Agenda for Pay Staff and Senior Executives). The above information is based on the Audit Commission's definition "M2" Trust management costs, as detailed in HSS (THR) 2/99.

External Consultancy Costs

The Trust did not engage any external consultants in 2025/26 (NIL in 2024/25).

Off Payroll Staff Resources

The Trust had no 'off-payroll' staff resource engagements as at 31 March 2026 (2024/25: NIL) which cost more than £245 per day, lasted longer than six months, and were in place during 2024/25.

Compliance with regularity of expenditure guidance

The Partnership Agreement between the DoH and the Trust, outlines the framework in which the Trust will operate and details certain aspects of financial provisions, which the Trust will observe.

The discharge of the responsibilities within the Partnership Agreement is supported by the Standing Financial Instructions (SFIs) of the Trust. The SFIs are then further supported by finance policies and detailed financial procedures, which must be kept up to date with DoH circulars as, appropriate.

This overall framework is designed to ensure that the Trust has assurance that the income and expenditure recorded in its financial statements have been applied to the purposes as intended by the NI Assembly and the financial transactions recorded in the financial statements of the Trust conform to the authorities who govern them.

Both Internal and External Audit provide an independent assessment of the Trust's adherence to this framework of financial governance and control, with the External Auditors providing an annual opinion on regularity within the certified financial statements of the Trust.

The Trust maintains a Gifts and Hospitality Register and there were no gifts made over the limits prescribed in Managing Public Money NI.

Accountability Report
The Statement of Losses

AUDITED STATEMENT OF LOSSES AND SPECIAL PAYMENTS

Losses and Special Payments

Losses statement	2025-26	2024-25
Total number of losses	62	101
Total value of losses (£000)	86	204

Individual losses over £300,000	2025-26	2024-25
	£000	£000
Cash losses	0	0
Claims abandoned	0	0
Administrative write-offs	0	0
Fruitless payments	0	0
Stores losses	0	0

Special payments	2025-26	2024-25
Total number of special payments	219	194
Total value of special payments (£000)	13,199	17,418

Individual special payments over £300,000	2025-26	2024-25
	£000	£000
Compensation payments		
- Clinical Negligence	7,968	12,751
- Public Liability	0	0
- Employers Liability	0	0
- Other	0	0
Ex-gratia payments	0	0
Extra contractual	0	0
Special severance payments	0	0
Total special payments	7,968	12,751

Total Special Payments decreased by £4.2m in 2025/26 compared to 2024/25, as 2024/25 had more cases settled at higher values. There were payments on 13 clinical negligence cases in excess of £300,000 (including costs) in 2025/26. These payments ranged from £304,796 to £2,405,827. Seven were in the range of £300,001 to £500,000, a further 3 in the range of £501,000 to £600,000, 2 more settled for between £700,001 and £800,000 with 1 settling at just above £2,400,000.

The Trusts Preliminary Advisory Group on clinical negligence has reviewed the outcome of these cases and any lessons learned have been considered and addressed.

Accountability Report
The Statement of Losses

Audited Remote Contingent Liabilities

The Trust has no remote contingent liabilities.

Audited Special Payments

There were no other special payments or gifts made in the year.

Other Payments

There were no other payments made in the year.

On behalf of the South Eastern Health and Social Care Trust, I approve the Accountability Report encompassing the following sections:

- Non-Executive Directors Report;
- Corporate Governance Statement;
- Statement of Accounting Officer Responsibilities;
- Directors Report;
- Remuneration and Staff Report;
- Funding Report; and
- Statement of Losses and Special Payments.

Roisin Coulter
Accounting Officer
24 June 2026

SOUTH EASTERN 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 South Eastern Health and Social Care Trust for the year ended 31 March 2026 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 groups and of the South Eastern Health and Social Care Trust's affairs as at 31 March 2026 and of the groups and the South Eastern Health and Social Care Trust'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 the South Eastern Health and Social Care Trust 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 the South Eastern Health and Social Care Trust'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 the South Eastern Health and Social Care Trust'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 the South Eastern Health and Social Care Trust 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 Trust 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 Trust 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, 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 the South Eastern Health and Social Care Trust 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
- 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 Trust and Accounting Officer for the financial statements

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

- 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 of error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the South Eastern 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 South Eastern 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:

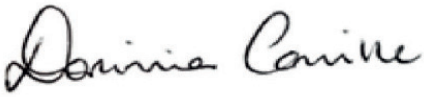
- obtaining an understanding of the legal and regulatory framework applicable to the South Eastern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on the South Eastern 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 the South Eastern 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 board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- 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 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.

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

South Eastern Health and Social Care Trust

Annual Consolidated Accounts

For the year ended 31 March 2026

SOUTH EASTERN HEALTH AND SOCIAL CARE 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 the Department of Health.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

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		2025 £000s	
		Trust	Consolidated	Trust	Consolidated
Income					
Revenue from contracts with customers	4	72,966	72,881	65,258	65,148
Other operating income	4	9,165	9,635	5,841	6,074
Total operating income		82,131	82,516	71,099	71,222
Expenditure					
Staff costs	3	(742,461)	(742,376)	(679,408)	(679,298)
Purchase of goods and services	3	(515,706)	(518,046)	(473,962)	(475,098)
Depreciation, amortisation and impairment charges	3	(39,773)	(39,773)	(42,967)	(42,967)
Provision expense	3	(36,369)	(36,369)	(50,558)	(50,558)
Other expenditures	3	(69)	(69)	(67)	(67)
Total operating expenditure		(1,334,378)	(1,336,633)	(1,246,962)	(1,247,988)
Net operating expenditure		**(1,252,247)**	**(1,254,117)**	**(1,175,863)**	**(1,176,766)**
Finance income	4	0	135	0	144
Finance expense	3	(1,400)	(1,400)	(1,381)	(1,381)
Net expenditure for the year		**(1,253,647)**	**(1,255,382)**	**(1,177,244)**	**(1,178,003)**
Adjustment to net expenditure for non cash items	22	76,075	76,075	93,207	93,207
Net Revenue funded from RRL		**(1,177,572)**	**(1,179,307)**	**(1,084,037)**	**(1,084,796)**
Revenue Resource Limit (RRL)	22	1,177,612	1,177,612	1,084,070	1,084,070
Add back charitable trust fund net expenditure		0	1,735	0	759
Surplus against RRL		**40**	**40**	**33**	**33**

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2026 £000s		2025 £000s	
Items that will not be reclassified to net operating costs:		Trust	Consolidated	Trust	Consolidated
Net gain/(loss) on revaluation of property, plant and equipment	5	22,719	22,719	33,303	33,303
Net gain/(loss) on revaluation of intangibles	6	(1)	(1)	0	0
Net gain/(loss) on revaluation of charitable assets	8	0	484	0	72
Items that may be reclassified to net operating costs:					
Net gain/(loss) on revaluation of investments		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2026		**(1,230,929)**	**(1,232,180)**	**(1,143,941)**	**(1,144,628)**

The notes on pages 112 to 156 form part of these accounts.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL POSITION as at 31 March 2026

This statement presents the financial position of SEHSCT. 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	861,479	861,479	855,009	855,009
Right-of-Use	5	2,041	2,041	1,000	1,000
Intangible assets	6	2,578	2,578	4,324	4,324
Financial assets	8	0	6,613	0	7,694
Total Non Current Assets		**866,098**	**872,711**	**860,333**	**868,027**
Current Assets					
Assets classified as held for sale	10	1,750	1,750	160	160
Inventories	11	5,735	5,735	4,983	4,983
Trade and other receivables	13	35,075	34,868	28,595	28,809
Other current assets	13	2,981	2,981	3,533	3,533
Cash and cash equivalents	12	5,427	5,836	6,292	6,436
Total Current Assets		50,968	51,170	43,563	43,921
Total Assets		**917,066**	**923,881**	**903,896**	**911,948**
Current Liabilities					
Trade and other payables	14	(135,566)	(135,592)	(158,650)	(158,662)
Other liabilities	14	(2,623)	(2,623)	(2,282)	(2,282)
Provisions	15	(26,365)	(26,365)	(28,477)	(28,477)
Total Current Liabilities		(164,554)	(164,580)	(189,409)	(189,421)
Total Assets less Current Liabilities		**752,512**	**759,301**	**714,487**	**722,527**
Non Current Liabilities					
Provisions	15	(231,724)	(231,724)	(205,100)	(205,100)
Other payables > 1 yr	14	(27,045)	(27,045)	(27,283)	(27,283)
Financial liabilities	8	0	0	0	0
Total Non Current Liabilities		(258,769)	(258,769)	(232,383)	(232,383)
Total Assets less Total Liabilities		**493,743**	**500,532**	**482,104**	**490,144**
Taxpayers' Equity and Other Reserves					
Revaluation reserve		306,610	306,610	283,892	283,892
SoCNE reserve		187,133	187,133	198,212	198,212
Other reserves - charitable fund		0	6,789	0	8,040
Total equity		**493,743**	**500,532**	**482,104**	**490,144**

The notes on pages 112 to 156 form part of these accounts.

The financial statements were approved by the Board on 24 June 2026 and are signed on behalf of SEHSCT by:

Chairman
24 June 2026

Chief Executive
24 June 2026

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CASHFLOWS
For the year ended 31 March 2026

The Statement of Cash Flows shows the changes in cash and cash equivalents of the SEHSCT during the reporting period. The statement shows how the SEHSCT 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 SEHSCT. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the SEHSCT future public service delivery.

	NOTE	2026 £000s	2025 £000s
Cash flows from operating activities			
Net operating expenditure		(1,255,382)	(1,178,003)
Adjustments for non cash costs	3	76,218	93,659
(Increase)/decrease in trade and other receivables	13	(5,507)	(1,706)
(Increase)/decrease in inventories	11	(752)	232
Increase/(decrease) in trade payables	14	(22,967)	(31,083)
Movements in payables relating to the purchase of property, plant and equipment	14	8,555	90
Movements in payables relating to the purchase of intangibles	14	0	0
Movements in payables relating to finance leases	17	(913)	(167)
Movements in payables relating to PFI and other service concession arrangement contracts	18	809	772
Use of provisions	15	(11,856)	(19,728)
Net cash inflow/(outflow) from operating activities		(1,211,795)	(1,135,934)
Cash flows from investing activities			
(Purchase of property, plant & equipment)	5	(32,426)	(26,607)
(Purchase of intangible assets)	6	(548)	(758)
Proceeds of disposal of property, plant & equipment		0	0
Proceeds on disposal of assets held for resale		0	0
Drawdown from investment fund	8	1,700	1,020
Share of income reinvested	8	(135)	(144)
Net cash outflow from investing activities		(31,409)	(26,489)
Cash flows from financing activities			
Grant in aid		1,242,500	1,163,570
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	18	104	(605)
Net financing		1,242,604	1,162,965
Net increase (decrease) in cash & cash equivalents in the period		(600)	542
Cash & cash equivalents at the beginning of the period	12	6,436	5,894
Cash & cash equivalents at the end of the period	12	5,836	6,436

The notes on pages 112 to 156 form part of these accounts.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
For the year ended 31 March 2026

This statement shows the movement in year on the different reserves held by the Trust.

	NOTE	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2024		**211,819**	**250,592**	**8,727**	**471,138**
Changes in Taxpayers Equity 2024-25					
Grant from DoH		1,163,570	0	0	**1,163,570**
Other reserves movements including transfers		0	0	0	**0**
(Comprehensive net expenditure for the year)		(1,177,244)	33,300	(687)	**(1,144,631)**
Transfer of asset ownership		0	0	0	**0**
Non cash charges - auditors remuneration	3	67	0	0	**67**
Balance at 31 March 2025		**198,212**	**283,892**	**8,040**	**490,144**
Changes in Taxpayers Equity 2025-26					
Grant from DoH		1,242,500	0	0	**1,242,500**
Other reserves movements including transfers		0	0	0	**0**
(Comprehensive net expenditure for the year)		(1,253,648)	22,718	(1,251)	**(1,232,181)**
Transfer of asset ownership		0	0	0	**0**
Non cash charges - auditors remuneration	3	69	0	0	**69**
Balance at 31 March 2026		**187,133**	**306,610**	**6,789**	**500,532**

The notes on pages 112 to 156 form part of these accounts.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1. Authority

These financial statements have been prepared in a form determined by the Department of Health 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 is 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, intangible assets, inventories and certain financial assets and liabilities.

1.2 Currency and Rounding

These accounts are presented in £ sterling and rounded in thousands.

1.3 Property, Plant and Equipment

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

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
- collectively, a number of items have a cost of at least £5,000 and individually have a cost

of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control;
or

- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

Valuation

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 complied by the Office of National Statistics (ONS), except for assets under construction which are carried at cost, less any impairment loss.

RICS, IFRS, IVS & 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

The NICS Department of Finance 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 indexed amount.

Revaluation Reserve

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

1.4 **Depreciation**

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

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and 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 – 60 years
Leasehold property	Remaining period of lease
IT assets	3 – 10 years
Intangible assets	3 – 10 years
Other Equipment	3 – 15 years

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 out and charged to operating expenses.

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

1.6 **Intangible assets**

Intangible assets include any of the following held - software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. 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 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

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

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

1.7 **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 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 organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 5 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 the Department of Health 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 have investments, and the Charitable Trust Fund investments have been consolidated.

1.12 Research and Development expenditure

Research and development (R&D) expenditure is expensed in the year it is incurred in accordance with IAS 38.

Following the introduction of the 2010 European System of Accounts (ESA10), and the change in budgeting treatment (from the revenue budget to the capital budget) of R&D expenditure, additional disclosures are included in the notes to the accounts. This treatment was implemented from 2016-17.

1.13 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.

1.14 Leases

Under IFRS 16 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 the Trust'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 qualify 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 independent of 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. The Trust can, at its 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 the Trust 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 on interest on the remaining balance of the liability. Finance charges are recognised in calculating the Trust's 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.

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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 that 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 right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

1.15 **Private Finance Initiative (PFI) transactions**

Department of Finance has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. The Trust therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

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

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

Services received

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

PFI Asset

A PFI Asset will be measured in one of two ways:

a) Where the contract is able to be split between the service element, the interest charge and the infrastructure asset, the asset will initially be measured in accordance with IFRS 16 with the interest charge and the service element recognised in the Statement of Comprehensive Income over the term or the lease; or
b) Where there is a unitary payment stream that includes infrastructure and service elements that cannot be separated the service element of the payments must be estimated by obtaining information from the operator or by using the fair value approach. The fair value of the asset will determine the amount to be recorded with the offsetting liability. The total unitary payment will then be split into three elements, the service charge, the repayment of capital and the interest expense.

Where the interest rate cannot be determined the rate provided by HM Treasury will apply.

PFI liability

A PFI liability is recognised at the same time as the PFI asset is recognised. It is measured initially at the capital value of the lease in accordance with IFRS 16. The liability does not include the interest or service charges, these elements are charged within the Statement of Comprehensive Net Expenditure.

Indexation linked payments in PPP liabilities should be recorded in accordance with IFRS 16. Under IFRS 16 the liability must be remeasured if there is a change in future lease payments resulting from a change in the rate/index used to determine the lease payments.

The two elements required are:

a) Initial measurement - the future PPP liability at 1 April 2023 will include the indexation linked changes to the capital element which have taken effect in the cash flows since the PPP arrangement commenced.
b) Subsequent measurement of the PPP liability for index linked changes will happen when there is a change in cash flows such as when adjustments to the lease.

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

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

1.16 **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.

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 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the Trust'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 Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- 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.

There are 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 its activities. Therefore, the Trust is exposed to limited credit, liquidity or market risk.

Currency risk

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

Interest rate risk

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

Credit risk

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

Liquidity risk

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

1.17 **Provisions**

In accordance with IAS 37, provisions are recognised when there is 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 discount 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.

1.18 **Contingent liabilities/assets**

In addition to contingent liabilities disclosed in accordance with IAS 37, the Trust discloses 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.

1.19 **Employee benefits**

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2026. It is not anticipated that the level of untaken leave will vary significantly from year to year. Flexible leave not taken is estimated to be immaterial to the Trust and has not been included.

Retirement benefit costs

Past and present employees are covered by the provisions of 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.

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.

1.20 **Reserves**

Statement of Comprehensive Net Expenditure Reserve

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

Revaluation Reserve

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

1.21 **Value Added Tax**

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

1.22 **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.

1.23 **Government Grants**

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

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

1.25 **Charitable Trust Account Consolidation**

The Trust is 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.

However, the distinction between public funding and the other monies donated by private individuals still exists.

All funds have been used by South Eastern Health and Social Care Trust as intended by the benefactor. It is for the Gifts and Endowments/Charitable Trust Fund Committee 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.

1.26 **Accounting Standards issued but not yet 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 South Eastern & Social Care Trust's consolidated financial statements.

1.27 **Accounting Standards enacted but not applicable**

IFRS 17 Insurance Contracts:

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4 and had an implementation date of 1 April 2025. This standard has been reviewed and considered as part of the preparation of the financial statements.

The Trust has concluded that IFRS 17 is not applicable to its activities and therefore it has no impact on the recognition, measurement, or disclosure of transactions or balances within these financial statements.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

The Trust is managed by way of a directorate structure, each led by a Director, providing an integrated healthcare service 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 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.

All expenditure is allocated to each of the individual Directorates based on the services within that Directorate. Services are allocated to a Directorate based on the similarity of nature of services provided and on the basis of how the service is managed. Across all Directorates there is a £40k surplus this year compared to a £33k surplus in 2024/25.

	2026			2025		
Directorate	**Staff Costs**	**Other Expenditure**	**Total Expenditure**	**Staff Costs**	**Other Expenditure**	**Total Expenditure**
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Surgery, Elective, Maternity & PaedS	(169,569)	(55,942)	(225,511)	(154,147)	(52,427)	(206,574)
Unscheduled Care, Medicine & Cancer	(170,935)	(52,413)	(223,348)	(153,791)	(49,408)	(203,199)
Adult & Prison Services	(94,284)	(95,911)	(190,195)	(89,659)	(84,682)	(174,341)
Children's Services & Social Work	(71,569)	(40,296)	(111,865)	(64,064)	(38,638)	(102,702)
Primary Care & Older People	(130,730)	(224,259)	(354,989)	(121,444)	(205,210)	(326,654)
Nursing & Support Services	(50,973)	(12,311)	(63,284)	(47,011)	(11,499)	(58,510)
Corporate Directorates	(42,978)	(32,836)	(75,814)	(37,778)	(29,876)	(67,654)
COVID 19 / No More Silos	(8,902)	(3,140)	(12,042)	(8,812)	(3,579)	(12,391)
Encompass	(2,522)	10	(2,512)	(2,704)	(21)	(2,725)
	(742,462)	**(517,098)**	**(1,259,560)**	**(679,410)**	**(475,340)**	**(1,154,750)**
Non Cash Expenditure			(76,211)			(93,592)
Total Expenditure per Net Expenditure Account			(1,335,778)			(1,248,343)
Income Note 4			82,131			71,099
Net Expenditure			**(1,253,647)**			**(1,177,244)**
Adjustment to net expenditure for non-cash costs			**76,075**			**93,207**
Revenue Resource Limit			**1,177,612**			**1,084,070**
Surplus / (Deficit) against RRL			**40**			**33**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 3 EXPENDITURE

	2026 £000s		2025 £000s	
Operating Expenses are as follows:-	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Staff costs[1]:				
Wages and salaries	573,217	573,132	539,799	539,689
Social security costs	64,008	64,008	46,082	46,082
Other pension costs	105,236	105,236	93,527	93,527
Purchase of care from non-HSC bodies	289,970	289,970	259,223	259,223
Personal social services	50,035	50,035	44,377	44,377
Recharges from other HSC organisations	9,562	9,562	12,330	12,330
Supplies and services - Clinical	87,223	87,223	83,494	83,494
Supplies and services - General	10,153	10,153	10,236	10,236
Establishment	7,377	7,377	5,190	5,190
Transport	4,284	4,284	4,587	4,587
Premises	32,458	32,458	29,104	29,104
Bad debts	320	320	360	360
Rentals under operating leases (short term & low value leases)	1,509	1,509	1,527	1,527
Interest charges - PFI	1,400	1,400	1,381	1,381
PFI and other service concession arrangements service charges	1,085	1,085	970	970
Research & development expenditure	25	25	37	37
BSO services	8,082	8,082	7,487	7,487
Training	930	930	1,003	1,003
Patients travelling expenses	46	46	44	44
Other charitable expenditure	0	2,340	0	1,136
Miscellaneous expenditure	12,647	12,647	13,993	13,993
Non cash items				
Depreciation - Owned	36,516	36,516	39,816	39,816
Depreciation - PFI	964	964	812	812
Amortisation	2,293	2,293	2,318	2,318
Impairments	0	0	0	0
Loss on disposal of property, plant & equipment (excluding profit on land)	0	0	21	21
Increase/Decrease in provisions (provisions provided for in year less any release)	34,253	34,253	48,278	48,278
Cost of borrowing of provisions (unwinding of discount on provisions)	2,116	2,116	2,280	2,280
Auditors remuneration	69	76	67	74
Add back of notional charitable expenditure	0	(7)	0	(7)
Total	**1,335,778**	**1,338,033**	**1,248,343**	**1,249,369**

[1] Further detailed analysis of staff costs is located within the Remuneration and Staff Report within the Accountability Report.

During the year the Trust did not purchase any non-audit services from its auditor, The Northern Ireland Audit Office (2024/25: £1,830).

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 4 INCOME

4.1 Revenue from contracts with customers

	2026 £000s		2025 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Non-HSC:- Private patients	314	314	264	264
Non-HSC:- Other	2,369	2,369	1,945	1,945
Supporting People Income - NIHE	1,970	1,970	1,939	1,939
Clients contributions	55,712	55,712	45,462	45,462
Seconded staff	6,491	6,406	7,039	6,929
Research and development	925	925	781	781
Revenue from non-patient services	5,185	5,185	7,828	7,828
Total	**72,966**	**72,881**	**65,258**	**65,148**

4.2 Other Operating Income

	2026 £000s		2025 £000s	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Other income from non-patient services	7,653	7,653	5,319	5,319
Charitable and other contributions to expenditure by core trust	1,172	1,172	147	147
Donations / Government grants for non current assets	252	252	373	373
Charitable income received by charitable trust fund	0	470	0	233
Investment income	0	135	0	144
Profit on disposal of transport	88	88	2	2
Interest receivable	0	0	0	0
Total	**9,165**	**9,770**	**5,841**	**6,218**
TOTAL INCOME	**82,131**	**82,651**	**71,099**	**71,366**

Refer to accounting policy note 1.9 for further information.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.1 Consolidated Property, Plant and Equipment - year ended 31 March 2026

	Land £000s	Buildings (excluding dwellings) £000s	Right-of-use Buildings £000s	Dwellings £000s	Plant and Machinery (Equipment) £000s	Right-of-use 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	54,584	726,124	532	40,742	143,159	1,082	9,444	69,320	5,543	1,050,530
Indexation	0	23,665	0	1,341	10,463	0	1,087	0	831	37,387
Additions	0	8,837	885	447	7,203	374	1,314	4,533	26	23,619
Donations / Government grant / Lottery funding	0	206	0	0	43	0	0	0	3	252
Transfers	0	(1,590)	0	0	0	0	0	0	0	(1,590)
Revaluation	(126)	2,804	(3)	215	(1,952)	0	42	31	16	1,027
Impairment charged to the revaluation reserve	0	(4,931)	0	0	0	0	0	0	0	(4,931)
Reversal of impairments (indexn)	20	95	0	0	0	0	0	0	0	115
Disposals	0	0	0	0	(58)	0	(798)	0	0	(856)
At 31 March 2026	**54,478**	**755,210**	**1,414**	**42,745**	**158,858**	**1,456**	**11,089**	**73,884**	**6,419**	**1,105,553**
Depreciation										
At 1 April 2025	0	5,256	458	249	121,467	156	6,158	56,560	4,217	194,521
Indexation	0	642	0	38	9,296	0	777	0	653	11,406
Revaluation	0	168	0	5	(2,575)	0	26	(27)	12	(2,391)
Impairment charged to the revaluation reserve	0	2,482	0	122	415	0	8	31	3	3,061
Reversal of impairments (indexn)	0	(1,197)	0	0	0	0	0	0	0	(1,197)
Disposals	0	0	0	0	(58)	0	(792)	0	0	(850)
Provided during the year	0	19,507	97	1,207	10,128	118	1,007	5,185	234	37,483
At 31 March 2026	**0**	**26,858**	**555**	**1,621**	**138,673**	**274**	**7,184**	**61,749**	**5,119**	**242,033**
Carrying Amount										
At 31 March 2026	**54,478**	**728,352**	**859**	**41,124**	**20,185**	**1,182**	**3,905**	**12,135**	**1,300**	**863,520**
At 31 March 2025	**54,584**	**720,868**	**74**	**40,493**	**21,692**	**926**	**3,286**	**12,760**	**1,326**	**856,009**
Asset financing										
Owned	54,478	700,585	0	41,124	20,185	0	3,905	12,135	1,300	833,712
Finance leased	0	0	859	0	0	1,182	0	0	0	2,041
On B/S (SoFP) PFI and other service concession arrangements contracts	0	27,767	0	0	0	0	0	0	0	27,767
Carrying Amount										
At 31 March 2026	**54,478**	**728,352**	**859**	**41,124**	**20,185**	**1,182**	**3,905**	**12,135**	**1,300**	**863,520**
Of which:										
Trust	54,478	728,352	859	41,124	20,185	1,182	3,905	12,135	1,300	863,520

Any fall in value through negative indexation or revaluation is shown as an impairment
Property, plant & equipment are valued using indices with the exception of short life assets which are defined as having a useful life up to 5 years.

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

The fair value of assets funded from the following sources during the year was:	**2026 £000s**	**2025 £000s**
Donations	252	373

Indexation of Non-Property Assets

The South Eastern Trust uses Producer Price Indices (PPI) published by the Office for National Statistics (ONS) to apply indexation to the value of non-property assets at year end. In line with previous years, the December 2025 indices have been applied in 2025-26. In March 2025, ONS paused publication to review an issue with the chain-linking methodology affecting historical data from 2008 onwards. ONS recommenced publication of the indices in October 2025, including revised historical series. In accordance with IAS 8 the fair value of assets is an accounting estimate and retrospective restatements are not required for changes in accounting estimates. As such, no adjustments have been made to the prior year comparative figures as a result of the changes to PPI, but the updated indices have been applied in determining the asset values for the current year-end.

NOTE 5.2 Consolidated Property, Plant and Equipment - year ended 31 March 2026

	Land £000s	Buildings (excluding dwellings) £000s	Right-of-use Buildings £000s	Dwellings £000s	Plant and Machinery (Equipment) £000s	Right-of-use 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	49,871	770,574	529	46,847	145,135	715	8,700	72,195	7,247	1,101,813
Adjustment to Opening Balance	0	(42)	0	0	0	0	0	0	0	(42)
Indexation	0	0	0	0	826	0	306	0	189	1,321
Additions	0	18,028	3	833	4,882	367	579	1,449	3	26,144
Donations / Government grant / Lottery funding	0	257	0	0	112	0	0	0	4	373
Transfers	0	(160)	0	0	0	0	0	0	0	(160)
Reclassifications	0	0	0	0	(15)	0	0	15	0	0
Revaluation	755	(50,284)	0	(6,273)	(3)	0	0	0	0	(55,805)
Impairment charged to the revaluation reserve	0	(12,249)	0	(665)	0	0	0	0	0	(12,914)
Reversal of impairments (indexn)	3,958	0	0	0	0	0	0	0	0	3,958
Disposals	0	0	0	0	(7,778)	0	(141)	(4,339)	(1,900)	(14,158)
At 31 March 2025	**54,584**	**726,124**	**532**	**40,742**	**143,159**	**1,082**	**9,444**	**69,320**	**5,543**	**1,050,530**
Depreciation										
At 1 April 2024	0	75,131	330	5,195	117,535	72	5,204	55,534	5,747	264,748
Indexation	0	0	0	0	707	0	202	0	142	1,051
Reclassifications	0	0	0	0	0	0	0	0	0	0
Revaluation	0	(91,479)	0	(6,273)	0	0	0	0	0	(97,752)
Disposals	0	0	0	0	(7,778)	0	(141)	(4,335)	(1,900)	(14,154)
Provided during the year	0	21,604	128	1,327	11,003	84	893	5,361	228	40,628
At 31 March 2025	**0**	**5,256**	**458**	**249**	**121,467**	**156**	**6,158**	**56,560**	**4,217**	**194,521**
Carrying Amount										
At 31 March 2025	**54,584**	**720,868**	**74**	**40,493**	**21,692**	**926**	**3,286**	**12,760**	**1,326**	**856,009**
At 1 April 2024	**49,871**	**695,443**	**199**	**41,652**	**27,600**	**643**	**3,496**	**16,661**	**1,500**	**837,065**
Asset financing										
Owned	54,584	692,291	0	40,493	21,692	0	3,286	12,760	1,326	826,432
Finance leased	0	0	74	0	0	926	0	0	0	1,000
On B/S (SoFP) PFI and other service concession arrangements contracts	0	28,577	0	0	0	0	0	0	0	28,577
Carrying Amount										
At 31 March 2025	**54,584**	**720,868**	**74**	**40,493**	**21,692**	**926**	**3,286**	**12,760**	**1,326**	**856,009**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.1 Consolidated Intangible Assets - year ended 31 March 2026

	Software Licenses £000s	Total £000s
Cost or Valuation		
At 1 April 2025	29,929	29,929
Indexation	0	0
Additions	548	548
Revaluation	9	9
At 31 March 2026	**30,486**	**30,486**
Amortisation		
At 1 April 2025	25,605	25,605
Indexation	0	0
Revaluation	8	8
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	2	2
Disposals	0	0
Provided during the year	2,293	2,293
At 31 March 2026	**27,908**	**27,908**
Carrying Amount		
At 31 March 2026	**2,578**	**2,578**
At 31 March 2025	**4,324**	**4,324**
Asset financing		
Owned	2,578	2,578
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
Carrying Amount		
At 31 March 2026	**2,578**	**2,578**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.2 Consolidated Intangibles Assets - year ended 31 March 2025

	Software Licenses £000s	Total £000s
Cost or Valuation		
At 1 April 2024	29,171	29,171
Indexation	0	0
Additions	758	758
Transfers	0	0
Disposals	0	0
At 31 March 2025	**29,929**	**29,929**
Amortisation		
At 1 April 2024	23,287	23,287
Indexation	0	0
Disposals	0	0
Provided during the year	2,318	2,318
At 31 March 2025	**25,605**	**25,605**
Carrying Amount		
At 31 March 2025	**4,324**	**4,324**
At 31 March 2024	**5,884**	**5,884**
Asset financing		
Owned	4,324	4,324
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
Carrying Amount		
At 31 March 2025	**4,324**	**4,324**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 7 FINANCIAL INSTRUMENTS

As the cash requirements of the South Eastern Health and Social Care Trust 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 Trusts expected purchase and usage requirements and the Trust is therefore not exposed to credit, liquidity or market risk.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 8 INVESTMENTS

NOTE 8.1 Investments

	2026			2025		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	7,694	0	0	8,498	0	0
Net cash inflow / (outflow)	(1,700)	0	0	(1,020)	0	0
Share of income	135	0	0	144	0	0
Share of realised gains	185	0	0	702	0	0
Share of unrealised gains/ (losses)	299	0	0	(630)	0	0
Balance at 31 March	6,613	0	0	7,694	0	0
Trust	0	0	0	0	0	0
Charitable trust fund	6,613	0	0	7,694	0	0
	6,613	0	0	7,694	0	0

Note 8.2 Market value of investments as at 31 March 2026

	Held in UK £000s	Held outside UK £000s	2026 Total £000s	2025 Total £000s
Investments in CIF	6,613	0	6,613	7,694
Total market value of fixed asset investments	6,613	0	6,613	7,694

Note 8.3 Analysis of expected timing of discounted flows

	2026			2025		
	Non-Current Assets £000s	Assets £000s	Liabilities £000s	Non-Current Assets £000s	Assets £000s	Liabilities £000s
Not later than one year	0	0	0	0	0	0
Later than one year and not later than	0	0	0	0	0	0
Later than five years	6,613	0	0	7,694	0	0
	6,613	0	0	7,694	0	0

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 9 IMPAIRMENTS

	2026		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(7,991)	(2)	(7,993)
Reversal of impairment into revaluation reserve	1,311	0	1,311
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0
Total value of impairments for the period	**(6,680)**	**(2)**	**(6,682)**

	2025		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(12,914)	0	(12,914)
Reversal of impairment into revaluation reserve	3,958	0	3,958
Total value of impairments for the period	**(8,956)**	**0**	**(8,956)**

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

There is 1 asset classified as held for sale in 2025/26. Land & Property Services valued it as an asset in non-operational use. (£160k in 2024/25).

	Property	
	2026 £000s	2025 £000s
Cost or Valuation		
At 1 April 2025	160	0
Transfer to buildings	(160)	0
Transfer from buildings	1,750	160
Non-Operational value of Asset	**1,750**	**160**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 11 INVENTORIES

	2026 £000s		2025 £000s	
Classification	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Pharmacy supplies	3,585	3,585	3,366	3,366
Theatre equipment	956	956	673	673
Medical & Surgical equipment	220	220	77	77
Fuel	636	636	480	480
Community care appliances	14	14	0	0
Laboratory materials	314	314	373	373
Staff Uniforms	0	0	0	0
Laundry	0	0	0	0
X-Ray	10	10	14	14
Personal Protective Equipment	0	0	0	0
Total	**5,735**	**5,735**	**4,983**	**4,983**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 12 CASH AND CASH EQUIVALENTS

	2026 £000s		2025 £000s	
	Trust	Consolidated	Trust	Consolidated
Balance at 1st April	6,292	6,436	5,706	5,894
Net change in cash and cash equivalents	(865)	(600)	586	542
Balance at 31st March	**5,427**	**5,836**	**6,292**	**6,436**

The following balances at 31 March were held at	2026 £000s		2025 £000s	
	Trust	Consolidated	Trust	Consolidated
Commercial banks and cash in hand	5,427	5,836	6,292	6,436
Balance at 31st March	**5,427**	**5,836**	**6,292**	**6,436**

NOTE 12.1 Reconciliation of Liabilities arising from Financing Activities

	2025 £000s	O'Bal Adj £000s	Cash Flows £000s	Non-Cash Changes £000s	2026 £000s
Capital Element of Payments - Leases	988	0	(208)	1,121	1,901
Capital Element of Payments - On-Balance Sheet (SoFP) PFI and Other Service Concession Arrangements	28,577	0	(810)	0	27,767
Total Liabilities from Financial Activities	**29,565**	**0**	**(1,018)**	**1,121**	**29,668**

	2024 £000s	O'Bal Adj £000s	Cash Flows £000s	Non-Cash Changes £000s	2025 £000s
Capital Element of Payments - Leases	820	0	(202)	370	988
Capital Element of Payments - On-Balance Sheet (SoFP) PFI and Other Service Concession Arrangements	29,349	0	(772)	0	28,577
Total Liabilities from Financial Activities	**30,169**	**0**	**(974)**	**370**	**29,565**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2026 £000s		2025 £000s	
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Trade receivables	4,002	4,002	3,736	3,736
Deposits and advances	0	0	1	1
VAT receivable	7,276	7,276	6,567	6,567
Other receivables - not relating to fixed assets	23,797	23,590	18,291	18,505
Other receivables - relating to property plant and equipment	0	0	0	0
Other receivables - relating to intangibles	0	0	0	0
Trade and other receivables	35,075	34,868	28,595	28,809
Prepayments	2,981	2,981	3,533	3,533
Accrued income	0	0	0	0
Contract assets	0	0	0	0
Current part of PFI contract and other service concession arrangements receivable	0	0	0	0
Other current assets	2,981	2,981	3,533	3,533
Carbon reduction commitment	0	0	0	0
Intangible current assets	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	35,075	34,868	28,595	28,809
TOTAL OTHER CURRENT ASSETS	2,981	2,981	3,533	3,533
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**38,056**	**37,849**	**32,128**	**32,342**

The balances are net of a provision for bad debts of £3,664K in 2025/26 (£3,348k 2024/25).

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

	2026 £000s		2025 £000s	
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Other taxation and social security	25,214	25,214	37,819	37,819
Trade capital payables - property, plant and equipment	7,500	7,500	16,055	16,055
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	33,995	33,995	34,957	34,957
Payroll payables	20,634	20,634	21,738	21,738
Clinical negligence payables	2,055	2,055	4,216	4,216
Voluntary Early Retirement payables	0	0	0	0
BSO payables	2,936	2,936	2,405	2,405
Other payables	946	972	787	799
Accruals	41,714	41,714	39,762	39,762
Deferred income	572	572	911	911
Accruals and deferred income - relating to property, plant and equipment	0	0	0	0
Accruals and deferred income - relating to intangibles	0	0	0	0
Contract liabilities	0	0	0	0
Trade and other payables	135,566	135,592	158,650	158,662
Current part of lease liabilities	470	470	129	129
Current part of long term loans	0	0	0	0
Current part of capital and interest lease elements of PFI contracts and other service concession arrangements	2,153	2,153	2,153	2,153
Other current liabilities	2,623	2,623	2,282	2,282
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	138,189	138,215	160,932	160,944
Amounts falling due after more than one year				
Lease liabilities	1,431	1,431	859	859
Capital and interest lease elements of PFI contracts and other service concession arrangements	25,614	25,614	26,424	26,424
Long term loans	0	0	0	0
Total non current other payables	27,045	27,045	27,283	27,283
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**165,234**	**165,260**	**188,215**	**188,227**

The Trust owes £23m less at the end of 2025/26 than it did at the end of 2024/25. This is largely due to a reduction in what is owed to HMRC (because the 2025/26 pay award occurred in Feb 26), but also because of less being owed to suppliers of physical assets.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2026

	Pensions relating to other staff £000s	Clinical negligence £000s	Holiday Pay Liability £000s	Other £000s	2026 £000s
Balance at 1 April 2025	1,807	113,352	114,194	4,224	233,577
Provided in year	44	44,518	0	3,442	48,004
(Provisions not required written back)	0	(7,919)	(5,097)	(736)	(13,752)
(Provisions utilised in the year)	(105)	(9,021)	0	(2,731)	(11,857)
Cost of borrowing (unwinding of discount)	(51)	942	1,196	30	2,117
At 31 March 2026	**1,695**	**141,872**	**110,293**	**4,229**	**258,089**

Comprehensive Net Expenditure Account charges	2026 £000s	2025 £000s
Arising during the year	48,004	104,877
Reversed unused	(13,752)	(56,599)
Cost of borrowing (unwinding of discount)	2,117	2,281
Total charge within Operating expenses	**36,369**	**50,559**

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Holiday Pay Liability £000s	Other £000s	2026 £000s
Not later than one year	103	26,261	0	1	26,365
Later than one year and not later than five years	418	78,893	110,293	4,228	193,832
Later than five years	1,174	36,718	0	0	37,892
At 31 March 2026	**1,695**	**141,872**	**110,293**	**4,229**	**258,089**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2026

Provisions have been made for seven 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. 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 is estimated at £258m for SEHSCT.

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 and Sick 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 judgement 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 judgement 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. The 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 is still required for the period 1 April 1998 to 31 March 2025, along with employees under Medical and Dental Terms and Conditions to the present day. 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 2014/15. 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 of 2028/29 has been used and as such the overall value of the provision has been discounted to determine the net present value.

The overall impact has been a decrease in this provision from £114m in 2024/25 to £110m. The decrease in 2025/26 is due to certain types of pay enhancements being considered no longer relevant.

The key areas of uncertainty include:

1. The reliability of the data used;
2. 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 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;
3. The uptake rate for current or past employees;
4. The extent of attrition in the workforce
5. Delays in the time it will take to administer the payments, once agreed; and
6. The extent to which interest will apply.

A sensitivity analysis was performed to determine how much the £110m provision value included in the 2025/26 accounts would change for each of the assumptions below. This will support management in making informed judgements about future outcomes and other significant sources of estimation uncertainty. The nature and extent of the information considered will vary depending on the assumptions applied and the surrounding circumstances.

Analysis	Impact	
	£'m	**%**
WTD rate - increase 1%	7.9	7%
WTD rate - decrease 1%	-7.9	-7%
NIC rate - increase 1%	1.0	1%
NIC rate - decrease 1%	-1.0	-1%
Compound Interest rate - increase 1%	18.2	16%
Compound Interest rate - decrease 1%	-15.2	-13%
Uptake based on minimum 6 Claims per annum	-27.3	-24%
Uptake based on minimum 4 Claims per annum	-13.7	-12%

In respect of the first six sensitivity tests, each has been completed in isolation and the value noted. The most material impact within these tests was the increase and decrease in the compound interest rate which reflects a potential cost for late payment. Currently, the provision value allows for claimants to claim late payment interest of 8% which is the standard court rate. However, should the claimants be permitted to claim interest at only 7%, then the value of this year's provision would reduce by £15.2m.

In respect of the last two tests, the overtime wage types have been used as a representative indicator of the number of staff who might make a claim. This is based on the fact that overtime accounts for between 76% and 88% of the value of wage types included within the provision. The Trust has used these two percentages to calculate the impact, on the provision, should the number of eligible overtime claims not be 100% (which is the current assumption used in the £110m provision value stated in the accounts for 2025/26). The sensitivity analysis demonstrated that there would be a material reduction in the provision value of £13.7m or £27.3m if the number of overtime claims eligible were either 4 per annum (88%) or 6 per annum (76%) respectively. The likely uptake rate applied was based on the frequency of staff claims in prior years; applying a threshold of the 4 claims per year reflecting a lower frequency of occurrence and the 6 claims per year to reflect a regular pattern of occurrence.

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 Trust's Senior Executives have received their back-dated pay in 2025/26. A provision remains for former Senior Executives of the Trust who were in post prior to 2023/24 whilst the legal case remains on-going. The value of this provision is £305k in 2025/26.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2025

	Pensions relating to other staff £000s	Clinical negligence £000s	Holiday Pay Liability £000s	Other £000s	2025 £000s
Balance at 1 April 2024	1,309	142,529	55,457	3,451	202,746
Provided in year	786	44,547	57,187	2,357	104,877
(Provisions not required written back)	(50)	(55,809)	0	(740)	(56,599)
(Provisions utilised in the year)	(194)	(18,636)	0	(898)	(19,728)
Cost of borrowing (unwinding of discount)	(44)	721	1,550	54	2,281
At 31 March 2025	**1,807**	**113,352**	**114,194**	**4,224**	**233,577**

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Holiday Pay Liability £000s	Other £000s	2025 £000s
Not later than one year	27	24,446	0	4,004	28,477
Later than one year and not later than five years	103	49,738	114,194	220	164,255
Later than five years	1,677	39,168	0	0	40,845
At 31 March 2025	**1,807**	**113,352**	**114,194**	**4,224**	**233,577**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 16 CAPITAL AND OTHER COMMITMENTS

	2026 £000s	2025 £000s
Property, plant & equipment	4,100	930
Intangible assets	0	0
	4,100	930

The capital commitments relate to work to refurbish buildings.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 17 LEASES (IFRS 16 DISCLOSERS)

17.1 Quantitative disclosures around right-of-use assets

	Buildings £000s	Equipment £000s	Total £000s
Cost or valuation			
At 1 April 2025	491	1,082	1573
Adjustment to Open Balance	41	0	41
Additions - new leases	885	374	1259
Derecognition	(3)	0	(3)
At 31 March 2026	**1,414**	**1,456**	**2,870**
Depreciation expense			
At 1 April 2025	(449)	(156)	(605)
Adjustment to Open Balance	(9)	0	(9)
Charged in year	(97)	(118)	(215)
At 31 March 2026	**(555)**	**(274)**	**(829)**
Carrying amount at 31 March 2026	**859**	**1,182**	**2,041**
Interest charged on IFRS 16 leases	**20**	**36**	**56**

17.2 Quantitative disclosures around lease liabilities

Maturity analysis	31 March 2026 £000s	31 March 2025 £000s
Buildings		
Not later than one year	216	26
Later than one year and not later than five years	556	26
Later than five years	0	0
	772	**52**
Less interest element	(63)	0
Present Value of obligations	**709**	**52**
Equipment		
Not later than one year	186	131
Later than one year and not later than five years	744	523
Later than five years	483	459
	1,413	**1,113**
Less interest element	(221)	(177)
Present Value of obligations	**1,192**	**936**
Total present value of obligations	**1,901**	**988**
Current portion	**470**	**129**
Non-current portion	**1,431**	**859**

17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	31 March 2026 £000s	31 March 2025 £000s
Variable lease payments not included in lease liabilities	732	661
Sub-leasing income	0	0
Expense related to short-term leases	0	0
Expense related to low-value asset leases (excluding short-term leases)	777	866
	1,509	**1,527**

17.4 Quantitative disclosures around cash outflow for leases

	31 March 2026 £000s	31 March 2025 £000s
Total cash outflow for lease	**595**	**1,360**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 Off balance sheet (SoFP)

The Trust has no off balance sheet PFI contracts or other service concession arrangements schemes (£0, 2024-25).

18.2 On balance sheet (SoFP) PFI Contracts

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of the service element of an on-balance sheet (SoFP) PFI was £1,085k (2024-25: £970k). This PFI scheme relates specifically to a Primary Care and Treatment Centre on the Lagan Valley Hospital site and the concession will run for a period of 25 years from the date of practical completion (April 2021). This is the only PFI scheme operating within the South Eastern Trust at this time. Future obligations for this scheme, under on-balance sheet PFI arrangements are given in the table below for each of the following periods:

Capital elements in future periods:	**2026 £000s**	**2025 £000s**
Minimum lease payments:		
Due within 1 year	2,153	2,153
Due later than 1 year and not later than 5 years	8,612	8,612
Due later than 5 years	32,386	34,539
Total	43,151	45,304
Less interest element	(15,384)	(16,727)
Present value	**27,767**	**28,577**

	2026 £000s	**2025 £000s**
Service elements due in future periods:		
Due within one year	1,046	1,010
Due later than one year and not later than five years	4,451	4,299
Due later than five years	21,285	22,215
Total service elements due in future periods	**26,782**	**27,524**
Total Commitments	**54,549**	**56,101**

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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	1,013	985
Public liability	49	40
Employers' liability	221	209
Accrued leave	0	0
Injury benefit	0	0
Other	31	41
Total	**1,314**	**1,275**

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 out 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.

Holiday Pay Liability

The Trust has made provision for the potential liability 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 legal advice, the Supreme Court judgment, the resolution of claims currently lodged with the Industrial Tribunal in Northern Ireland and will be required to be agreed as part of any negotiated settlement with Trade Unions.

Public Sector Pensions - Injury to Feelings Claims

The NI Civil Service's 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.

Employment Tribunals

HSC Trusts may have open Tribunal Cases where a liability has not yet been established and cannot be quantified. In particular the Trusts are aware of a number of linked employment tribunal cases lodged by Trade Unions on behalf of their members in respect of remuneration for 'Sleep-ins'. These are night shifts where staff sleep at a Trust premises and work on an 'as-called-upon' basis throughout the night. A single test case in respect of the NHSCT was heard during 2023/24 and while the action failed, there remains a number of live cases and it is still unclear how these remaining claims will be dealt with.

NOTE 19.1 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

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

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 20 RELATED PARTY TRANSACTIONS

The South Eastern Health and Social Care Trust is an arm's length body of the Department of Health. As such, the Department is a related Party and the ultimate controlling parent with which the Trust has had various material transactions during the year. The Trust has received income during the year of £1,178 million (£1,084 million 2024/25). During the year, the Trust had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the SPPG, the other five HSC Trusts and the Business Services Organisation.

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

Both this year and last year, no Trust Board members, senior managers or other related parties has undertaken any material transactions with the South Eastern Health and Social Care Trust.

NOTE 21 THIRD PARTY ASSETS

The Trust held £5,207k cash at bank and in hand at 31 March 2026, which relates to monies held by the Trust on behalf of patients (£5,449k, 2024/25) and is shown within Patients / Residents Monies Accounts. 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.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 22 FINANCIAL PERFORMANCE TARGETS

22.1 Revenue Resource Limit

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

The Revenue Resource Limit (RRL)

	2026	2025
	Total	Total
RRL Allocated from:	£000s	£000s
DoH (SPPG)	1,159,860	1,066,844
DoH (Other)	1,374	1,355
PHA	5,793	6,363
SUMDE & NIMDTA	10,585	9,508
RRL to be Accounted For	1,177,612	1,084,070
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	1,253,647	1,177,244
Adjustments - areas not funded by RRL		
Research and Development under ESA10	(925)	(781)
Depreciation/Amortisation	(38,809)	(42,134)
Impairments	0	0
Notional Charges	(69)	(67)
Movements in Provisions	(36,369)	(50,558)
Adjustment for income received re Donations for non-current assets	252	373
PFI and other service concession arrangements/IFRIC	(155)	(40)
Profit/(loss) on disposal of fixed asset	0	0
Other (Specify)	0	0
Total Adjustments	(76,075)	(93,207)
Net Expenditure Funded from RRL	1,177,572	1,084,037
Surplus/(Deficit) against RRL	40	33

Department of Health Bodies are required to contain non-cash expenditure within agreed limits. The non-cash items included are depreciation, amortisation, impairments, notional charges and provisions. The South Eastern Health & Social Care Trust has remained within the budget control limit it was issued. The materiality threshold limit excludes non- cash RRL.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 22 FINANCIAL PERFORMANCE TARGETS

22.2 Financial Performance Targets less deficit funding

	2026 £000s	2025 £000s
The Revenue Resource Limit (RRL)	1,177,612	1,084,070
Less deficit funding received	(28,848)	(30,800)
	1,148,764	1,053,270
Net Expenditure Funded from RRL	1,177,572	1,084,037
Surplus/(Deficit) against RRL	(28,808)	(30,767)

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.

22.3 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	25,093	27,697
Disposals - Other Asset Sales	0	0
Adjustment for Research and Development under ESA10	(946)	(781)
	24,147	26,916
Gross capital expenditure	24,419	27,273
Less charitable trust fund capital expenditure	(252)	(373)
Capitalised R & D	(20)	0
Net capital expenditure	24,147	26,900
Overspend/(Underspend) against CRL	0	(16)

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 22.4 FINANCIAL PERFORMANCE TARGETS

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

	2026 £000s	2025 £000s
Net Expenditure	(1,177,572)	(1,084,037)
RRL	1,177,612	1,084,070
Surplus / (Deficit) against RRL	40	33
Break Even cumulative position(opening)	(3,270)	(3,303)
Break Even cumulative position (closing)	(3,230)	(3,270)

Materiality Test:

	2026 %	2025 %
Break Even in year position as % of RRL	0.00%	0.00%
Break Even cumulative position as % of RRL	-0.27%	-0.30%

NOTE 23 EVENTS AFTER THE REPORTING PERIOD

There are no post balance sheet events to report.

DATE AUTHORISED FOR ISSUE

The Accounting Officer authorised these financial statements for issue on 1 July 2026.

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

PATIENTS/ RESIDENTS MONIES ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF TRUSTS RESPONSIBILITIES IN RELATION TO PATIENTS/RESIDENTS MONIES

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

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

SOUTH EASTERN 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 the South Eastern Health and Social Care Trust's 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 the South Eastern Health and Social Care Trust 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 the South Eastern Health and Social Care Trust 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 the South Eastern Health and Social Care Trust'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 the South Eastern Health and Social Care Trust '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:

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made.

Responsibilities of the Trust for the account

As explained more fully in the Statement of Trust's Responsibilities in relation to patients'/residents' monies, the Trust is responsible for:

- 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 the South Eastern 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 Trust anticipates that the services provided by the South Eastern Health and Social Care Trust 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:

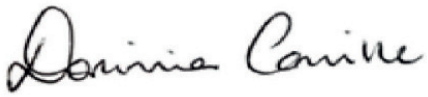
- obtaining an understanding of the legal and regulatory framework applicable to the South Eastern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on the South Eastern 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 the South Eastern 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;
- 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 financial transactions recorded in the account conform to the authorities which govern them.

Report

I have no observations to make on this account.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

30 June 2026

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

YEAR ENDED 31 MARCH 2026

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENT'S/ RESIDENTS

Previous Year	RECEIPTS	£	£
£			
	Balance at 1 April 2025		
-	1. Investments (at cost)	-	
5,201,236	2. Cash at Bank	5,447,261	
2,000	3. Cash in Hand	2,000	5,449,261
5,366,497	Amounts Received in the Year		5,863,831
-	Interest Received		-
10,569,733	**TOTAL**		**11,313,092**

	PAYMENTS	£	£
£			
5,120,472	Amounts Paid to or on behalf of Patients/Residents		6,105,682
	Balance at 31 March 2026		
-	1. Investments (at cost)	-	
5,447,261	2. Cash at Bank	5,205,410	
2,000	3. Cash in Hand	2,000	5,207,410
10,569,733	**TOTAL**		**11,313,092**

Cost Price	Schedule of investments held at 31 March 2026	Nominal Value	Cost Price
£		£	£
	Investment		5,207,410

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

Director of Finance, Estates & Contract and Deputy Chief Executive
24 June 2026

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

Chief Executive
24 June 2026

Designed by Communications Department