

Annual Report & Accounts



2023 / 2024



South Eastern Health
and Social Care Trust

South Eastern Health and Social Care Trust
Annual Report and Accounts
For the year ended 31 March 2024

© South Eastern Health and Social Care Trust copyright 2024

You may re-use this information (excluding logos) free of charge in any format or medium, under the terms of the Open Government Licence. To view this licence, visit [http://www.national archives.gov.uk/doc/open-government-licence](http://www.nationalarchives.gov.uk/doc/open-government-licence) or email: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

South Eastern Health and Social Care Trust

Annual Report and Accounts

For the year ended 31 March 2024

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

5 July 2024

Contents

Performance Report

Chairman's Report	1
Chief Executive's Report	2

Performance Overview

Summary of 2023/24	3
Office of the Chief Executive	6
Unscheduled Care, Medical Specialties & Cancer Services	7
Elective, Surgery, Women and Acute Child Health	9
Nursing and Patient Experience	11
Primary Care and Older People	13
Adult Services & Healthcare in Prisons	19
Children's Services & Social Work	23
Office of the Medical Director and Risk	26
People & Organisational Development	32
Planning, Performance and Informatics	35

Performance Analysis

Performance Informatics	38
Strategic & Capital Development	42
Finance Report	44
Sustainability Report	51

Accountability Report

Non-Executive Directors' Report	54
Corporate Governance Statement	56
Statement of Accounting Officer Responsibilities	84
Directors' Report	85
Remuneration and Staff Report	88
Funding Report	98
The Statement of Losses	99
C&AG Audit Certificates	101

Annual Accounts

Foreword	107
Primary Statements	108
Notes to the Accounts	112
Patient & Resident Monies Accounts	157

Chairman's Report



I am delighted to present the South Eastern Health and Social Care Trust's 17th Annual Report.

This is my first year as Chairman, following 3 years as Acting Chairman. I am truly delighted with my appointment.

This year the Trust saw the implementation of the major new regional digital health and care record system, encompass.

We are proud to be first Trust to Go-Live with this innovation. It simply could not have happened without the dedication of all the staff across our Trust and our volunteers who are always prepared to give up their time to help where they can. I am grateful for everyone's hard work in our hospitals and in the community.

I am looking forward to working with the Health Minister Robin Swann MLA, following his re-appointment in February 2024. I would like to thank the Department of Health's Permanent Secretary, Peter May for his engagement and support.

It has been a year of change at the Trust Board. Long serving colleagues have left and new colleagues have stepped forward to take on the challenges and rewards a Director's role brings.

To those who have gone, I record my thanks and appreciation and to those now embarking on their journey with the Trust, I wish you every success.

I would also like to welcome our four new Non-Executive Directors who arrived in the Trust in January and February this year. You are joining an excellent and committed team.

My thanks also goes to everyone in our South Eastern Trust family, who despite the significant challenges, remain committed to caring for our community.



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



On 9 November 2023 the South Eastern HSC Trust led the way and was proud to be the first Trust in Northern Ireland to Go-Live with encompass, powered by epic.

It was an historic moment.

I know that reaching this digital milestone was only possible because of the incredible amount of work which went on throughout the Trust, both in our hospitals and in the community.

Without doubt, encompass is the biggest transformation of our Health and Social Care Service in a generation.

It is changing the way we work and the way we care for our patients and service users.

We have invested so much time and effort in this innovation and I want to thank all our staff for their willingness to embrace change, which is not without its challenges.

In September 2023, just two months before encompass was implemented, the Trust opened its new Emergency Department and a Consultant led Minor Injury Unit at the Ulster Hospital. This could not have happened without the 'can do' attitude of our staff, who continue to innovate and inspire.

Equally important to these developments, is the work that you all continue to do every single day, ensuring the safety of our patients and service users.

A lot has changed this year. We now have a new Assembly and a Health Minister. What hasn't changed is the significant pressure we are all experiencing in the Health & Social Care Sector. However I am confident that together we will continue to do our best to care for the people we serve. They are at the heart of everything we do.

It remains a genuine privilege to lead an organisation which is so fortunate to have such wonderful and dedicated staff.

I am indebted to you all every day.



A handwritten signature in black ink, which appears to read 'Roisin Coulter'.

Roisin Coulter
Chief Executive



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

Performance Overview Summary of 2023/24

Introduction

Pages 6 to 37 of this report provide a summary of performance, over the last 12 months, for each of the 10 Directorates within South Eastern Health & Social Care Trust (SEHSCT). Within each Directorate activities undertaken during the last year are outlined. Information is provided for key goals and objectives. A financial review is also included.

Delivery against our key performance targets in 2023/24 remains challenging, although progress has been made in a number of key areas such as:

- Ensuring cancer patients commence treatment within 31 days of a decision to treat them
- Admitting or discharging patients from the Trusts Emergency Departments in under 4 hours.

The reader is referred to pages 38 to 40 which provides an overview of activity performance for a number of key services.

Throughout this report implementation of a new electronic health and care record system called '**encompass**' is referenced. This was a significant achievement for the Trust. However implementing a system of this magnitude did temporarily impact our activity performance. Throughout the Trust staff had to be trained and change their working practices and processes to adapt to this new technology. A significant benefit of encompass is that it replaces paper based patient and service user files with digital records which are accessible to all professional groups, allowing a holistic view of all the services being provided to those we serve.

Other notable achievements during the year has been the move to the new Emergency Department in the Ulster Hospital and ensuring that patients flow through the hospital and are discharged when they are medically fit into an appropriate community setting. The Trust remains committed to making progress towards achieving its strategic objectives and its vision that the Trust will be:

- A great place to Live
- A great place to Work
- A great place for Care and Support.

Priorities for the Trust in 2023/24

The Trust's key priorities for 2023/24 were refreshed. They were:

- To improve the health and wellbeing of our community and to reduce health inequalities
- To provide timely access to care and support
- To provide high quality, safe and compassionate care
- To nurture a culture of compassion, where everyone is valued.

Accountability Issues

On page 73 the reader's attention is brought to the satisfactory overall assurance rating received from the Head of Internal Audit in 2023/24.

Performance Overview

Summary of 2023/24

The Trust is aware that it does not comply with Public Contract Regulations for the procurement of some social care services at present. Until the regional planning and service strategy work, led by the Strategic Planning & Performance Group of the Department of Health, is concluded procurement cannot proceed. The earliest timescale to complete the first element of pre-procurement work for Nursing and Residential Care Homes is 2025.

Corporate Risks

The Trust faced a number of risks during the year that were 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 targets
- Inability to ensure the quality of the ageing buildings and associated infrastructure
- Inability to deliver safe patient services due to significant workforce shortages
- 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 security for specialist residential childcare facilities
- Inability to meet the growing demand for Domiciliary Care
- Inability to avoid risks to clinical safety & service disruption due to system access/information unavailability post Encompass go-live until optimization occurs
- Inability to provide adequate quality assurance testing of X-ray equipment due to limited Regional Medical Physics Resources
- Inability to provide safe and effective birthing care at Free Standing Midwifery Led Units (FMLUs) and at home births
- Increased workforce challenges due to under-performance within the Recruitment Shared Services Centre
- Inability to accommodate those with a learning disability, requiring inpatient care, in a suitable setting with access to appropriate clinical specialists.

New Risks Added in 2023/24 and Still Open

- Inability of Approved Social Workers (ASWs) to complete their statutory role to remain with a person who has been detained. The underlying reason is the lack of mental health beds and on occasion the inability of PSNI/NIAS to provide the required support. ASWs cannot handover to the RESWS (Regional Emergency Social Work Service) after 5.00pm. Risk added in August 2023
- Inability to cope/meet the growing cyber security threats
- Inability to fully meet the statutory requirements of the Mental Capacity Act (MCA). This risk was added in June 2023 to replace the MCA phase 1 risk which was closed on the same date
- Inability to manage historical Continuing Health Care cases from both SEHSCT and regional perspective

Performance Overview Summary of 2023/24

- Inability to provide a regional Second Trimester Surgical Termination of Pregnancy Service at South Eastern Trust. This risk was added in May 2023.

Organisational Structure of SEHSCT

At the very end of 2022/23 the Trust restructured its 8 Directorates to create the 10 that now exist. Owing to the growing scale of services, staff and patient numbers, the Hospital Services Directorate was split into 2 new ones as follows:

- Unscheduled Care, Medical Specialties and Cancer Services
- Surgery, Elective, Women and Acute Child Health

Thereafter the Primary Care & Older People's Directorate, which was previously responsible for Nursing, was split into 2. The Primary Care & Older People's (PCOP) elements are now in one distinct Directorate and a new one was created to cover Nursing and Patient Experience (which previously fell under the Human Resources & Corporate Affairs Directorate).

Finally, the Corporate Services element was moved to the Office of the Medical Director and the name of the Human Resources Directorate was changed to People and Organisational Development. As such the new 2023/24 Organisational Structure is reflected in the diagram below.

2023/24 New Directorate Structure



Performance Overview

Office of the Chief Executive

Communications

It's been an exceptionally busy and very successful year for the Communications Team, which has now moved to the Office of the Chief Executive.

The South Eastern Trust was proud to be the first Trust to roll out encompass which went Live on 9th November 2023. Working closely with the Region and using imaginative, graphics and videos, we spearheaded the communications for this digital innovation, which will transform the way patient care is delivered across Northern Ireland.

We are continuing to grow our social media presence across X, Facebook, LinkedIn and Instagram. A staggering 26 million people visited our social media channels last year and over 3 million people interacted with the Trust on social media.

During the week of Go-Live for encompass, an incredible over 1.5 million people visited our social media channels, which is an astounding achievement for a Health Trust.

Our creative and informative work was recognised at the NI Social Media Awards last year. The Communications Team won Best Social Media campaign in the Public Sector and the team was runner up in the Digital In house Team of the Year and Social Media Team of the Year.

In publications, the team has designed over 350 documents such as booklets, leaflets and posters and printed an astonishing 22,000 essential Open Letter to Patients, which were distributed throughout the Trust, outlining the impact encompass may have on our services.

Throughout the year, we issued 230 press releases covering events such as the opening of our new Emergency Department at the Ulster Hospital and the Psychiatric Intensive Care Unit at the Downshire Hospital. We also turned the spotlight on our staff and regularly celebrated their achievements in our hospitals and in the community.

Many of our stories, which focused on our patients, graced television screens and the front pages of both local and national newspapers. Indeed our story about the 4 sets of twins born on the same day as the NHS celebrated its 75th birthday, reached a global audience.



Performance Overview

Unscheduled Care, Medical Specialties & Cancer Services

Unscheduled Care

Minor Injuries Unit - Ulster Hospital

In keeping with the Trusts corporate priority to ensure our services are responsive to the evolving need, on 9 January 2024, the Trust introduced an optional 'Phone First' service at the Consultant led Minor Injury Unit (MIU) which is based at the Ulster Hospital in the former Emergency Department (ED). 'Phone First' provides patients with an option of phoning before attending the MIU. They are triaged over the phone and advised on the appropriate next steps, which may include attending for an appointment at the Minor Injury Unit. The Phone First service at the MIU operates between 8.00am to 6.00pm Monday to Friday.

The decision to open an MIU at the Ulster Hospital follows the success of the Trust's Phone First only service, which has been operating in the Urgent Care Centres at the Downe Hospital in Downpatrick since 2020 and the Lagan Valley Hospital in Lisburn since 2021.

The Minor Injury Unit is staffed by specialist nurses, medical staff and other health care professionals who are able to assess and treat patients of all ages with minor injuries that are not critical or life-threatening.

New Emergency Department - Ulster Hospital

To address our corporate priority of providing timely access to care and support, the Trust opened its new state-of-the-art Emergency Department (ED) at the Ulster Hospital on 6 September 2023. The ED was designed to provide care in modern treatment spaces and investigation rooms. They have been constructed using the latest innovations in design and technology and are well-equipped to provide secure, safe, high quality services to patients. This new department is equipped with advanced resuscitation facilities, treatment cubicles, paediatric cubicles, excellent triage facilities and a dedicated ambulance arrivals area.

The new department has a layout that helps patient flow through initial assessment to treatment and discharge, or onward admission to an appropriate ward, if required. It is located adjacent to the recently opened Imaging Department that supports and maximises access to diagnostics.

Discharge Lounge - Ulster Hospital

The Discharge Lounge increased its capacity by a further 6 patient spaces on the 10 January 2024 and is now able to accommodate up to 24 patients in a comfortable area for patients who are ready to be discharged from hospital, but are waiting for their medicines to be delivered from pharmacy or for transport home. This facility plays an important role in supporting timely movement of patients throughout the hospital and hence the corporate priority of providing timely access to care and support. Utilisation of the Discharge Lounge frees up beds on wards to facilitate the admission of patients from ED or those who have had surgery or a planned procedure.

Performance Overview

Unscheduled Care, Medical Specialties & Cancer Services

Medical Specialties and Cancer Services

The directorate continues to invest in both local and regional initiatives that contribute to improving the health and wellbeing of our community which is one of the Trust's 4 corporate priorities. These include:

- Contributing to the NHS Benchmarking Network: Managing Frailty in the Acute Setting, which enables SEHSCT to benchmark our services across NI and with Great Britain
- Working in partnership with Trinity College, Dublin and the Public Health Agency, we have developed bespoke training for staff who work in our Care of the Elderly service to enhance their knowledge and improve the care of our frail older patients
- The continued development of Advanced Nurse Practitioners within specialist areas such as Elderly Care, Respiratory services, Stroke services, Diabetes, Gastrointestinal and Cardiology, working across the specialty areas, Hubs and reaching into Emergency Departments
- Respiratory services across the three acute hospital sites continue to expand and develop. The development of the Home Oxygen Service on the Ulster site resulted in a 100% reduction in oxygen related incidents upon discharge of patients
- At the Royal College of Nursing 2023 Awards members of our Trust were successful in the following categories - Winner of Cancer Nursing Award; Runner-Up of Cancer Nurse Award; Runner-Up of Overall Nurse of the Year Award
- Development of a nurse led Peripherally Inserted Central Catheter service that has reduced costs and waiting times whilst also improving patient outcomes
- A number of palliative care initiatives have been implemented which include joint working with Queens University Belfast (QUB) and Learning Disability specialists as well as the development of Advanced Care Planning in partnership with QUB
- Development of a nurse led service for patients with liver cirrhosis ensuring timely assessment and intervention and improved outcomes for patients
- Development of a Rapid Diagnostic Respiratory service in Lagan Valley Hospital, with the team winning the 2023 NI Health Care Awards 'Chronic Obstructive Pulmonary Disease / Asthma Project of the Year and our in house 2023 Clinical Audit award
- Implementation of Encompass across all facets of Medical Specialties and Cancer Services.

Performance Overview

Elective, Surgery, Women and Acute Child Health

Elective and Surgery Services

Focus on theatre reform and improvement continues within the Directorate to meet the corporate priority of ensuring our services are responsive to the evolving need. This has been undertaken by listening to our staff and providing them with the opportunity to shape and influence the decisions that impact them and those they care for. A multi-disciplinary project team focused on a quality improvement initiative titled 'Theatre Rebuild, Reform, Improving Utilisation and Performance' as part of the regional Timely Access to Care programme. This project achieved an 'Elective Care Team High Performance' award from the Department of Health's Permanent Secretary. This award recognised the outstanding results, hard work, commitment and dedication to driving efficiencies across Theatre Services.

A full review and re-organisation of the 24/7 emergency theatre list was undertaken with the introduction of the 'golden patient', daily huddles and the duty anaesthetist role.

In April 2023, a new 4 bed Post Anaesthetic Care Unit was opened for patients who have just undergone surgery. This unit has a highly trained team providing the best pathway for patients who do not require Intensive Care, but rather enhanced care and monitoring within a high dependency area that is not available on a post-operative ward.

The General Surgery Ambulatory Hub opened at the end of January 2024 with the aim of:

- Offering an alternative pathway for surgical patients;
- Reducing general surgical admissions;
- Improving the flow of emergency patients; and
- Enabling surgical inpatients to be discharged home earlier.

The Urology Hub continues to develop new initiatives that will improve patient access to urology services. The teams have participated in the Urology and Gynaecology Getting It Right First Time (GIRFT) review and are now engaged with implementing the report's recommendations.

The President of the British Association of Plastic, Reconstructive and Aesthetic Surgeons, Mr Mani Ragbir, visited the Plastic Surgery Department at the Ulster Hospital in May 2023 and was particularly impressed with the facilities in Theatre 8 and the collaborative working between senior management and clinical teams.

The Regional Day Procedure Centre (DPC) in Lagan Valley delivers 24.5 General Anaesthetic theatre sessions a week in the areas of General Surgery, Urology, ENT, and Gynaecology. The unit also provides local anaesthetic theatre sessions for plastic surgery, varicose veins and urology. This service allows patients from all across Northern Ireland to have their day case procedure carried out sooner than waiting for treatment in their own Trust.

The DPC for Regional Endoscopy, also based on the Lagan Valley Hospital site, became operational in year with 15 lists a week currently offered across all Trusts. The aim is to increase this to 20 lists a week for the region, which will help equalise waits across Northern Ireland. This unit has successfully implemented a regional suspect cancer service which allows diagnostic procedures to be undertaken in a timely manner. This year the unit conducted nearly 5,000 regional scope procedures.

The advantages of encompass have been realised by all staff working within the DPC.

Performance Overview

Elective, Surgery, Women and Acute Child

Radiology Services

The Radiology department offers services across 5 sites within the Trust. A Radiographer on-call service was introduced for Emergency Department (ED) imaging which has helped minimise interruptions in the workflow of ED. During this year the Radiology department has undergone two Regulation & Quality Improvement Authority (RQIA) inspections and a Quality Standard Accreditation visit. All reports have been welcomed by the Department and improvements have been made in a timely manner, demonstrating that the Trust is committed to embedding safety and quality in all that we do in keeping with one of our four corporate priorities.

Laboratory Services

The Department introduced a further community phlebotomy service, which allows patients to have blood investigations undertaken in a community facility thereby reducing the need for patients to travel to hospital. Patients have been extremely positive about the ability to use this service and this continues to have a wider beneficial impact on other services.

Waiting List Initiatives

The Trust continues to work in partnership with a number of independent sector hospitals and providers to facilitate additional in-house activity which is aimed at improving the current waiting time for patients within outpatients, day surgery, radiology and endoscopy services.

Women and Acute Child Health

Theatres have commenced a regional service for the surgical termination of pregnancies. This was a large piece of cross directorate work to implement between surgery and gynaecology services within the Trust. It involved working with colleagues in DoH and the NI Office. This service is now provided on a weekly basis.

In May 2023 the Short Stay Paediatric Assessment Unit extended its opening hours to 20:30 four nights a week. The unit takes referrals direct from GP's and the Emergency Department as an alternative patient pathway to reduce hospital admissions and support patient flow within the Emergency Department.

Temporary Pause to Services at Lagan Valley Midwife Led Unit

The birthing service at Lagan Valley Hospital's midwifery led unit (MLU) was paused on 30 March 2022. The decision to pause was based on the following factors:

- Two incidents occurred between August 2021 and 30 March 2022 and were reviewed as Serious Adverse Incidents;
- On-going pressure on the Northern Ireland Ambulance Service and their ability to meet their response times and the increase in transfer times
- A reduction in births at the MLU, potentially impacting the skills and experience of staff in the unit.



At the end of 2023/24 the pause in the birthing continues. All other midwifery led services continue as scheduled. It is expected that the regional review of Midwifery services will be published in summer 2024.

Performance Overview

Nursing and Patient Experience

Nursing & Midwifery Workforce, Learning and Development

Recruitment and retention of Nurses and Midwives continues to be a key priority. In keeping with our corporate priority we strive to nurture a culture that is compassionate, where everyone is valued, and safe, high quality care for our community is delivered. There are ongoing recruitment events including Open Days. Following a successful regional International Nurse recruitment campaign for Adult Nurses, there is now a focus on recruitment from overseas to Mental Health posts. The total vacancies across the Trust are the lowest for some years.

The Trust continues to support both pre and post-registration students to meet the Nursing & Midwifery Council (NMC) future proficiencies. Support has been strengthened across all fields of practice to accommodate pre-registration students and to support 118 Trust staff who are studying the Open University BSc (Hons) in Nursing.

Regional student streamlining continues with the Trust aligning all student Nurses and Midwives to posts.

The Vocational team have supported 47 Nursing Assistants through their qualification.

The Rostering team have launched a Health Roster Hub on the Internal Trust website and provided training sessions on effective rostering.

Safe & Effective Care

The Resuscitation team worked with IT colleagues to enable the Trust to 'go live' with Vocera for the Cardiac Arrest team. We are the first in NI to do this; enabling a message to be sent to the team within 2 seconds.

The Infection Prevention & Control (IPC) team established a Link Person's Forum to improve IPC practices. The team also completed a service evaluation of a novel air purification system to improve air quality in older buildings.

A 'sharing the learning' group was established with the Risk Management team to ensure immediate learning from incidents / events is shared across the Trust and regionally, if appropriate in line with the corporate priority of delivering safety, quality and high experience of care by creating an improvement learning organisation.

A Nursing & Midwifery Executive assurance report was developed. This includes 'testing' of the revised regional Nursing Key Performance Indicators using Encompass - the first in Northern Ireland.

Involvement and Experience

The Trust promotes meaningful service user involvement, in line with our corporate priority of embedding safety, quality and experience of care in all that we do. In the last year this has been achieved by using a 3-channel system consisting of a Service User Network, Register of Involvement Opportunities and Calendar of Involvement Events. Outcomes include consistent user satisfaction ratings above the NI quality standard, being awarded 'Star Responder' status by Care Opinion, and the development of experience action plans from across the Trust - all of which ensures the service users voice is at the 'heart' of everything we do.

Performance Overview

Nursing and Patient Experience

Digital and Information Practice and Digital Health and Social Care Safety

The Digital and Information Practice team was established to support the successful 'go-live' of Encompass on 9 November 2023. Key achievements included:

- The largest number of community nurses to use this system in the world
- Implementation of a nursing care planning approach - the first Trust in the UK to achieve this at 'go-live'
- One of the most successful Epic 'Bar Coded Medications Administration' implementation projects in the UK.

Also, the team met the recommended best practice requirements for Digital Safety for service users in line with other Epic UK installs. Key achievements included:

- The development of a draft Clinical Safety Case Report and hazard log based on lessons learned from other UK implementations for Epic
- The development of central professional roles to support the identification and management of risk as it relates to digital safety
- Support for 33 Clinical Digital Safety Champions to support the early detection and mitigation of patient safety issues throughout and beyond 'go-live'.

Patient Experience Department

The Patient Experience Department provide a comprehensive range of customer focused services to patients and clients, visitors and staff.

Environmental Cleanliness: Despite many challenges, the team consistently exceeded the environmental cleanliness standard target (90%) set by the Department of Health across 'Very High Risk' and 'High Risk' areas.

Catering: Of our 34 food production areas, 32 achieved the highest food hygiene rating of 5 (Very Good).

The Catering Department has implemented food and nutritional standards and promoted health and wellbeing, such as free porridge for staff over winter and free fresh fruit for staff all year. While it was necessary for pricing in our canteens to be reviewed in the wake of significant increased costs, prices were held or reduced for healthy options.

Transport: The Trust remains the only public sector organisation to hold an externally assured Van Excellence Award securing accreditation for the 8th consecutive year. The team are particularly proud of the support given for the rollout of annual seasonal vaccines in the community.

Central Sterile Supplies Department (CSSD): The CSSD team retained ISO13485:2016 accreditation in March 2024. The number of reported incidents, with the potential to affect patient safety, continues to remain at very low levels.

Laundry: A new, fully automated laundry was opened on the Ulster Hospital site in September 2023. Work is ongoing to achieve accreditation to BS EN 14065. This standard is recommended in "Decontamination of linen for health and social care" guidance which, when successfully implemented, will be the only HSC laundry to attain this level of accreditation in Northern Ireland.

Performance Overview

Primary Care and Older People

Care Home Support Team (CHST)

The primary aims of the Care Home Support Team (formerly known as the Permanent Placement Team) help to meet 2 of the Trusts corporate priorities. Namely to ensure safe and effective care as well as to improve the health and wellbeing outcomes for people living permanently in Nursing and Residential Homes.

Currently there are 107 Care homes in the Trust's geographical boundary with over 3,500 beds. Circa 50% of these beds are registered for individuals with Dementia.

The Clinical Nurse Facilitator Team has continued to deliver training and education to care home staff both on an individual and group basis. They continue to drive forward new initiatives, including Enhancing the Clinical Care Framework (ECCF), new digital technology to maintain the health and wellbeing of residents and working in partnership with facilities to review Advanced Care Planning. The CHST have developed monthly partnership meetings with individual care homes facilitated by Key Worker Staff. In partnership with the Contracts team, the Trust deliver monthly Provider forums and Extension for Community Healthcare Outcomes (ECHO) sessions.

Allied Health Professionals within the CHST have developed further enhancements to the service we offer those who live in care homes.

Strengthening District Nursing Service

Over the past year, District Nursing and Treatment Room Services have continued to deliver excellent standards of care across our communities. Workforce challenges such as high levels of absence and vacancies have continued to result in caseloads not being managed as quickly as the Trust would wish.

Increases in the District Nursing workload associated with the Autumn 2023 COVID-19 Vaccination Booster Programme were successfully managed resulting in our vulnerable housebound citizens being protected from the ongoing risk of infection, thereby helping to achieve the best outcomes for our community in line with evidence and best practice.

In July 2023 the District Nursing led Peripherally Inserted Central Catheter (PICC) dressing clinics were implemented across a further 5 locations. These clinics now take place weekly and have increased patient access to care, reduced the need for home visits and they provide a high quality streamlined service. There are also associated financial efficiencies. In the first 9 months of operating £6,383 of cash savings has been achieved from this new model.

In August 2023, District Nursing and Treatment Room services held their first Service Celebration Event. Our teams work extremely hard throughout the year and this was an opportunity to take time to recognise and reflect on the outstanding work carried out.

November 2023 brought the historic implementation of Encompass in the Trust. This has transformed the day to day operations of District Nursing services. The many challenges in preparing to implement this new digital patient record system were met enthusiastically and the commitment of all the staff was particularly evident in how the teams supported each other in their efforts to ensure caseloads were accurately migrated from paper based files to electronic ones.

Performance Overview

Primary Care and Older People

The use of the Rover device in particular has been revolutionary as it provides comprehensive patient information and is user-friendly and accessible to all the teams. We hope that it will be with a great sense of pride and achievement that our staff will reflect on what they accomplished in the future.

In December 2023, the first Advanced Nurse Practitioner District Nurse (ANP DN) started work. This is a new and exciting role within District Nursing services in Northern Ireland. The Trust will capture evidence to demonstrate the unique contribution to primary care services that established district nurses and ANP DNs make. District Nursing services are under considerable pressures and ANPs can help alleviate them by offering creative solutions to traditional ways of working across the teams. An exciting avenue for the ANP District Nurse is to apply the implementation of advanced clinical, education, leadership, and research approaches across the service.

Statutory Residential Homes

The six Statutory Residential facilities have continued to provide a range of services throughout the year. Intermediate care services have been increased this year to provide 59 beds to assist with timely hospital discharge and step up community admissions. One of the facilities is presently undertaking a pilot project which provides an intermediate care enhanced supervision unit for clients with dementia or probable dementia. Long term care continues to be provided within our dementia facilities and short term respite care beds provide on-going support to clients and families within the community. Teams have successfully recruited a number of vacant posts within the homes but on going recruitment remains a challenge.

The facilities continue to implement a number of new regional quality initiatives thereby supporting achievement of our corporate priority to provide timely access to care and support. These include Mealtime Matters to reduce client choking incidents, Falls Risk Assessment and Post Fall summary documentation. Additionally, a Fortified Drinks project in partnership with the Allied Health Professional (AHP) Care Home Support Team was developed. Following an extensive review of our Medication Policy and Procedures a medication training programme has been introduced which includes competency based and assessor training for managers and senior team members. Staff within the facilities have embraced the introduction of Encompass and are presently reviewing and updating their quality management system to reflect changes in processes.

Hospital At Home (HAH)

The Trust commenced a Hospital at Home service in May 2023 in 4 GP practices located in North Down. This service has now scaled up to all 24 GP practices across North Down & Ards. Hospital at Home provides care for patients in the community through a multidisciplinary healthcare team (MDT) with medical input provided by consultants and specialist doctors. Patients receive a short period of intensive high level care. Similarly to a hospital admission when the patient is medically fit they are discharged to the care of their GP and the primary care team. The service is largely targeted at the over 65 age group, but those under 65 years with co-morbidities may be considered. The service has given staff within the MDT the opportunity to further develop their clinical skills in managing patients who have high acuity nursing needs. The team continue to learn and are looking to expand the service further. Within the Down and Lisburn areas the original service model of an Enhanced Care At Home (ECAH) continues. The Trust plan to roll out Hospital

Performance Overview

Primary Care and Older People

at Home Trust wide but this will be dependent on the availability of additional funding and staff. The Outpatient COVID-19 Treatment Centre based at the Ulster Hospital continues to administer monoclonal antibody treatments via an infusion and oral antivirals to extremely vulnerable patients. This has challenged the service to mirror fluctuations in COVID-19 outbreaks dependent on need.

In January 2023, the team commenced piloting and testing telehealth devices known as TYTOs within care homes to enable remote observations / triage / assessment and/or review of deteriorating patients to prevent hospital admissions. The Hospital at Home and ECAH services are the first in NI to adopt this technology. The Trust has access to 30 devices. The information gathered assist the HAH clinicians to determine the appropriateness of the patient referral and remote consultations has freed up capacity of the HAH staff.

GP Out of Hours (OOH)

GP OOH services continue to be in high demand, striving to ensure that patients with urgent care needs that cannot wait until their GP surgery opens are managed successfully which in turn reduces the pressures on our emergency departments than would otherwise have been the case. The focus this year has been on developing new ways of working and engaging with our clinicians to better manage the urgent care workload and encourage GPs to work in the service. This has proven successful as evidenced by a 100% shift fill rate. As part of ongoing quality improvement work the service has also introduced a multi professional workforce including mental health clinicians, Advanced Nurse Practitioners and Pharmacists.

Support for Carers

The Carer Support Service continues to provide information, signposting and support to those who care for someone living in the Trust's catchment area. There are currently 3,128 individuals on our Carer Register. Regular information is provided to this cohort from the Trust, community and voluntary sector, local councils or government departments in the form of a Support Directory. Following feedback from carers the Trust provides in person or online information sessions and social events to support individuals in maintaining their own health and wellbeing and to provide them with a break. The events also allow members to meet their peers and gain support from each other.

The bespoke Carer Counselling Service continues to be offered to those who require additional support. During the reporting period 2023/24, 153 carers were offered up to 6 free sessions with a qualified counsellor. During the reporting period, 1,381 one-off payments were made to support carers. Payments were used to purchase outside care to enable carers to receive a break from their role or to undertake an activity aimed at improving their well-being.

An online Working Carers Forum is provided quarterly to our own staff who undertake a caring role outside of work. Similarly to the above information is shared with the group and there are also presentations by speakers. Staff can also join the Carer register and avail of other supports offered.

Performance Overview

Primary Care and Older People

Private Sector Care Homes

Private nursing and residential care homes continue to face difficulties providing beds at the regional rate, set by SPPG. As such there is an increasing trend, amongst providers, to charge third party contributions to the family or next of kin of care home residents, who were not originally subject to them. Additionally, some providers are attempting to charge significant increases beyond the regional inflationary uplift to those who have been subject to third party contributions from the date of a service users' admission. The Trust welcomes the increase in the regional care home rate for 2024/25, which has been increased by £50 per week.

Even so, the situation remains extremely challenging for providers given the continuing increase to the cost of living. Whilst there are reported bed vacancies it is often difficult to achieve placement on a timely basis. Operational costs for homes continue to be escalated regularly by providers as being unsustainable. Care Homes regularly contact the Trust to advise that as well as contending with rising operating costs, they are also experiencing significant challenges in being able to recruit and retain staff. This has resulted in the use of staff from recruitment agencies and abroad which further increase their costs and can impact on the continuity of staff providing care.

The Trust has implemented a financial review process for those providers requesting an above inflationary uplift to third party contributions. This is aimed at determining the reasonableness of the increases requested. However, despite rejecting some requests providers have affirmed their intention to introduce them or ask residents to move.

This leaves the Trust in a position where it continues to take on additional costs for care above the regional rate as the third parties are increasingly citing that they can no longer afford to meet the rising costs. Even if the service user opted to move to another care home the Trust would be unlikely to secure a placement at the regional rate.

The management of Care Home contracts was the subject of an internal audit assignment in 2023/24, which received a limited assurance rating, largely because the current regional contract is outdated, requires significant review and strengthening and is not fully reflective of services being provided by Homes. Further detail is provided in the Internal Audit section on page 71.

Domiciliary Care

The Trust Domiciliary Care Service continues to use a digital information management system to inform service delivery. In 2023/24 the Department of Health's Strategic Planning & Performance Group set a target for all Trusts to reduce unmet need by 10%. We have exceeded this target and are leading the way regionally. In September 2022, the unmet need was reported at 755 packages of care which equated to 6500 hours per year. The unmet need is currently 270 packages of care which equates to 2370 hours per year.

Domiciliary Care was identified as a corporate priority for 2023/24. The Trust undertook a quality improvement plan which involved deploying an 'ecomap' systems approach to the information held. From the findings of the ecomap a number of quality improvement solutions were identified. Work is currently in progress to implement them by late September 2024.

Performance Overview

Primary Care and Older People

Tissue Viability

Pressure ulcer prevention, management and a reduction in avoidable harm is a priority for the Tissue Viability team. Every ward and community nursing team reports pressure ulcers acquired under the Trusts care via the Datix incident management system. Learning from each event is derived through a post incident review of the documented care. As recognition of exemplar care and documentation, the team developed the Pressure Ulcer Prevention award. This is given to those wards or facilities who have minimised the time before a pressure ulcer is acquired by a patient. In 2023/24, Ulster Hospital ward 4C and the Ards Community inpatient ward were the first to receive the award. This year considerable work was undertaken to introduce a new regional risk assessment. This involved developing and implementing an education programme for all registered nurses.

Sexual and Reproductive Health Service:

Additional funding was provided in year which supported the recruitment of nurses to provide contraceptive advice and treatments when women attend for the termination of a pregnancy. The recruitment of additional staff into the service has increased the number of face-to-face patient appointments available, reduced waiting times for long-acting methods of contraception and facilitated the provision of emergency contraception appointments (copper coil fitting) every weekday apart from Bank Holidays. Within the area of Sexual Health, the Pre-Exposure Prophylaxis (PrEP) service now delivers medication to prevent the acquisition of HIV to 350 patients. The provision of care for those living with HIV has expanded and the demand has increased over the last year.

Community Dental

2023/24 was an exciting and challenging year for the Community Dental service. We were involved in two separate research projects. One of them called SENIOR is a UK wide project which aims to improve oral health in care homes. A new programme targeted at older person's oral health is now due to be implemented across all 107 Care Homes in the Trust's geographic area. This will be a rolling programme of targeted care, training and prevention. It will also focus on enhancing collaborative working relationships across the team who have an excellent breadth of skills. However, it is important to note that the Community Dentistry team are experiencing additional pressures due to lack of access by the population to General Dental Practitioners in the community. Community dentistry has benefited from digital imaging which has been launched across 2 of our sites and this will continue across the rest of our sites in 2024/25. Additionally the service continues to work with professionals in the areas of Child Psychology, Cardiac Services and Dietetics to highlight the importance of oral health in relation to good general health. We are actively working with multi-disciplinary colleagues in the Ulster Hospital to expand our service which requires the use of hospital theatres with an aim to reducing waiting list times.

Our refurbished self-contained unit is due to open in James Street, Newtownards in June 2024. These 3 new modern, fully equipped surgeries will improve patient care and access to services in the North Down and Ards area.

Performance Overview

Primary Care and Older People

Allied Health Professionals (AHPs)

AHPs worked through the significant challenges and changes to working practices that came with the implementation of the electronic health and care record system 'encompass'. We also celebrated the launch of the 'ELMS2' community equipment system in November 2023. Pippa McCabe (Chief AHP Information Officer) has expertly led the AHP service through these advancements along with her team of information officers and the wonderful 'super users' who stepped up and demonstrated collective leadership throughout the process.

It has been another successful year for AHPs demonstrating innovation with service users placed at the heart of all improvements. Several staff were recognised as 'Rising Stars' at the National Advancing Healthcare Awards 2023 and there was significant success at the Northern Ireland Health Care Awards with projects such as 'Developments in the Management of Multiple Sclerosis', 'The Respiratory Rapid Diagnostic Clinic' and 'The Asthma Service within Healthcare for Prisons' all being awarded for their fantastic work.

The 'Help Kids Talk Project' has been nominated for its successful population health approach and is a finalist in the NI Award for Population Health category at the 2024 National Advancing Healthcare Awards. Speech and Language Therapy have continued to innovate with the introduction of 'Phagensis' which is a new pharyngeal electrical stimulation treatment for dysphagia in stroke patients.

Community Diabetes team

The Diabetes Nurse Specialist team spent a considerable period re-modelling and improving all elements of their 'DESMOND' service. As a result they won 'Team of the Year' for delivering high-quality education to people with or at risk of type 2 diabetes.

The team worked tirelessly this year to overhaul their patient booking process. This has led to a reduction in the number of patients on our waiting list and streamlined reporting which now provides the opportunity to target promotion to those groups or geographic areas where uptake is low. Based on participant feedback the team has adjusted the courses offered to provide evening and weekend sessions.

Performance Overview

Adult Services & Healthcare in Prisons

Adult Mental Health Services

The **Liaison Psychiatry Service** commenced in June 2023, providing input for patients aged 18 - 64 in the Ulster Hospital Emergency Department and general wards. This new service contributes to our corporate priority of reducing health inequalities and operates 24-7. The work covers assessing patients' mental states, medication advice, Mental Health Order advice, arranging further follow up in the community, and referring to other mental health services. The team liaise with colleagues in the ED, general wards as well as with the Substance Misuse Liaison Team and Psychiatry of Old Age when required which offers a more holistic approach for our service users. The liaison team assess patients presenting in crisis in addition to those who require additional support with managing mental illness when admitted for a physical condition.

In July 2023, Adult Mental Health in partnership with ArtsCare installed a legacy piece of Artwork in the **Victorian Garden, Downshire**. This launched the official opening of the 'Victorian Garden Reflective Space'. The vision for a tranquil, peaceful, reflective space came to life through the individual depiction of art created by staff and service users together across the Trust area. The piece of Artwork, and the area in which it is now situated, symbolises the Hope, Love and Challenges which we faced during the pandemic and is a welcomed space for everyone to sit, relax and reflect positively.

In September 2023 Mental Health Services were delighted to open a newly commissioned **Psychiatric Intensive Care Unit (PICU)**. This 6 bedded PICU is a state of the art, purpose built unit, specifically designed as a therapeutic environment for patients who are experiencing the most acutely disturbed phase of a serious mental disorder that cannot be safely managed within the acute mental health environment.

PICU is a specialist service that provides inpatient mental health care, assessment and comprehensive treatment. The aim of a PICU ward is to manage the risks associated with acute episodes of illness as soon as possible. The length of stay varies depending on each patient's assessed individual needs. During the admission, the care and treatment of each patient is continually assessed with the ultimate aim of transfer back to a less restrictive environment, usually an acute admission ward for the continuation of treatment and discharge planning. Staff, service users and families are all benefitting from this new, therapeutic environment.

Healthcare in Prison (HIP)

2023/24 saw a significant sustained rise in the prison population, and remand rate of those in custody leading to significant pressure on all aspects of the Healthcare in the Prisons (HiP) service. Despite this demand, the service has continued to progress and develop and which has been recognized in recent reports by the Criminal Justice Inspectorate Northern Ireland (CJINI) and RQIA following publication of 'Inspection of HMP Maghaberry' in June 2023, and independent reviews of progress at HMP Maghaberry and HMP Magilligan, which recognised the challenges and the efforts of staff.

In June 2023, Healthcare in Prison led the way within the Trust, in eliminating the use of non contracted nursing agencies. This has been sustained, and despite significant challenges staffing has since stabilized and financial savings realised.

Performance Overview

Adult Services & Healthcare in Prisons

New posts have been created, including Practice Education Facilitator, Governance Facilitator, Addictions and Mental Health Lead, Peer Mentor Co-coordinator, Facilities Manager and adoption of GP shared care for Clinical Addiction Team (CAT).

Staff support has continued to be a central focus for HiP in keeping with our corporate priority of supporting our people by creating a compassionate culture. Enhanced procedures have been established for post critical incidents and a series of governance workshops. Business Support Team continue to enrich performance monitoring systems which are driving efficiencies.

Future workforce is also being prioritised. Nursing student placements across all 3 sites will continue and we welcome the addition of trainee clinical psychologists and GP trainees.

Population health and innovation continues to be at the fore within HiP. Awards were received for work on Hep C elimination and new projects such as Pulmonary Rehabilitation and Multidisciplinary Persistent Pain Management. The 'ASK HiM' peer mentor project was extended to HMP Magilligan and the results of a study were published at the Health and Justice Summit in Belfast in October. 2023 Members of the pharmacy team successfully undertook Quality Improvement projects on achieving a better night's sleep and the development of a Self-Administered Risk Assessment (SARA).

Clinical Psychology and Psychological Therapy Services

Psychological Services deliver high quality, compassionate, person-centred care to clients Trustwide. Services are delivered by a very committed group of multi-disciplinary staff who continually strive to deliver care in the context of increasing demand and complexity, and workforce shortfalls. The Service has welcomed a number of new staff and Consultant Leads over the last year, and has progressed an internal review of our staffing and management structure in order to optimise our model of service delivery.

The service received a very positive Investors in People report which has cemented some of our existing practices and created momentum for further development and innovation. In addition to client-centred work, many of our Services deliver targeted support to staff teams across the Trust. This includes our Staff Psychological Wellbeing Service and our Safety Intervention Service known as MAPA. These services have combined expertise to develop and deliver a number of staff debrief training programmes, and to co-ordinate a pool of facilitators who can provide independent debriefing for staff teams who have experienced psychological distress during the course of their work.

Finally, the service has invested a significant amount of time and energy embedding the encompass programme across our service. While encompass has created a number of practical and operational challenges, the benefits of the system will undoubtedly be realised in the years ahead.

Adult Disability Services

2023/24 resulted in some changes and reconfiguration of services within Adult Disability. The strategic realignment of the Trust means that services for people with Physical, Sensory and Neuro Disabilities will move to the Primary Care and Older Persons Directorate. The aim is to offer service users a streamlined and consistent pathway of care and this change will be operational from April 2024.

Performance Overview

Adult Services & Healthcare in Prisons

Thompson House Hospital has also had extensive review with the strengthening of medical governance arrangements within the Trust. This has led to partnership working with acute medical colleagues and a vision to create an outpatients / inpatients model of care within the footprint of the existing service.

The closure of Muckamore Abbey Hospital and the ongoing resettlement programme provides an opportunity for South Eastern HSC Trust's remaining service users to have a home with wraparound support for their individual needs within a community setting. The number of patients with a learning disability (LD) being admitted to general mental health wards has also reduced.

The closure of Muckamore provides an opportunity for the Trust to review and develop its care assessment and treatment services for people with learning disabilities who have mental health or complex behavioural presentations. Plans are in development for both a 6 bedded care assessment and treatment unit (CATU) and a 3 bedded inpatient unit within current Trust footprint.

SEHSCT continues to support the work of the Muckamore Abbey Hospital public inquiry as required.

Partnerships with the independent sector remain a priority for adult disability Services as the challenge of establishing sustainable placements and maintaining staffing levels remain.

Teams continue to engage with families, carers and service users to provide accessible day services and short breaks exploring alternative partnerships and options for day opportunities and overnight short breaks.

The Avondale Hub purchased by the Trust last year has flourished into a community hub model of day opportunities while partnership working with local communities has enabled individuals with learning disabilities to participate in structured activities, development of their social skills and work experience opportunities.

2023/24 led to improvements within the community LD nursing service with the appointment of a LD Lead Nurse, a Mental Health Liaison Advanced Practitioner and the development of the Nurse Consultant role. Together they are working to improve health outcomes for people with LD by participating in the "Diabetes and Me" study run by Ulster University.

The Trust alongside Regional and Departmental colleagues continue to review and reshape service provision for people with Learning Disabilities. The resulting document and framework is due for consultation and will provide a framework for future service provision.

Mental Capacity Act

Currently holding the second highest number of live Deprivation of Liberty Safeguarding cases across the region, the Trust's now-established Mental Capacity Act (MCA) Service continues to work hard across both statutory and voluntary sectors to build on engagement and compliance with this evolving and very important piece of legislation. Work continues to enable the Trust to fully meet the statutory requirements of MCA.

The MCA Service has founded partnerships with the Approved Social Work Service, Emergency Departments (ED), Acute Hospital Wards and GP Federations, offering bespoke training and sharing learning from evidence-based practice.

Performance Overview

Adult Services & Healthcare in Prisons

As a direct result, the Trust notes an increased use of MCA provisions by GPs in the Community, who are able to use warrants to support safe and effective care in the conveyance of patients to hospital and other settings.

While still challenging, there is early evidence of improved patient flow in the acute sector with the setting up of a Short-Term Detention referral process in ED, and extending MCA service availability in this area. With the support of medical leadership, and a creative and pro-active approach recruitment, the service is pleased to have implemented all internal audit recommendations previously provided.

The MCA service utilised Department of Health funding to meet emerging MCA legislative requirements within children's services and the care homes, supported living and domiciliary care sectors. With a range of defined strategic approaches, buy-in from senior leadership, robust audit & review processes, alongside a committed, dedicated and enthusiastic team the Service is confident that the position regarding compliance and agility in relation to further MCA roll-out will continue to improve.

Mental Health Services for Older People

Mental Health Services for Older People (MHSOP) continues on its integration journey with Adult Mental Health Services, enabling all service users and their carers to experience optimal physical and psychological wellbeing. While at an early stage, staff across all teams are pleased to note a growth in partnership working and mutuality, with the anticipation that this will in turn support higher levels of patient/service user satisfaction.

Like many other areas, MHSOP has experienced a significant increase in the demand and complexity of mental health needs across our ward and community teams. MHSOP has worked very hard on improving systems, processes, skill mix, and has used funding to go some way towards reducing waiting times to diagnose those thought to be living with a mental illness or dementia. Despite our hard work, we recognise that we continue to have much to do to in relation reducing waiting times further.

MHSOP are working in partnership with the Royal College of Psychiatrists to obtain Memory Service Accreditation. Meeting this comprehensive set of standards and gaining accreditation will assure patients, carers, frontline staff, commissioners, managers, and regulators that the service is of a good quality and that staff are committed to improving care.

This commitment to person-centred care has been further illustrated in the last year by the roll-out and embedding of much-needed training such as 'Dementia Capable Care' and 'Stirling Best Practice in Dementia Care' across both Acute and Dementia Wards in the Trust. Whilst still early days, the feedback from this training has been excellent, and MHSOP, and the Dementia Service Improvement Leads, have much to be proud of in both their leadership skills and their dedication to people living with a dementia.

MHSOP is delighted to report that Sheila Fella, one of our much-valued Dementia Companions, has had her Quality Improvement Work on 'Educating RITA: Delivering Therapeutic Meaningful Activity Using Digital Technology' accepted for a poster presentation at the International Health Institute's Conference taking place in England in 2024. Sheila and our other Companions demonstrate their value every day in wards across the Trust, and we hope to build on this resource in the next financial year.

Performance Overview

Children's Services & Social Work

Lakewood, Residential and Leaving Care Services

The Trust has continued to deliver improvements across children's residential care in line with the corporate priority of providing safe, high quality services. This has been achieved through the development of a residential strategy which has been underpinned by Quality Improvement methodology. Improvements continue to be made in relation to the environment of children's homes and the suite of accommodation offered to our children and young people (CYP). The Trust has received funding to deliver a permanent 2-bed home and the Regulation and Quality Improvement Authority (RQIA) approved registration of this facility.

The Crisis Led Outreach Support Service, aimed at preventing admissions to residential care, continues to deliver successful outcomes. Admissions have reduced from 40 in 2020/21 to 18 in 2023/24. This service is currently supporting 33 children to remain with their families.

Residential and Leaving Care Services continued to respond to the increased need to provide care for separated and unaccompanied children from overseas. The Trust is accommodating 46 young people at 31 March 2024, which is an increase of 16 in the last 12 months.

The Trust is committed to harmonising services across the Woodlands and Lakewood sites and the development of the Acorn Therapeutic Team, alongside provision of Primary Care services has enhanced the emotional and physical well-being of children within these centres.

Fostering, Adoption, Permanence and Children's Disability

This sub-directorate continued to primarily deliver a service to those young people who require an alternative placement, either with a Family/Kinship member or with a Foster Carer. Similarly, the Children's Disability Service provide placement options which assist the care planning for young people who have a severe learning disability alongside supporting their families within the community.

Emerging from the 2023 Department of Health Independent Review of Social Work was a Strategic Reform Board. This forum and its 8 regional work streams have been designed to realise the recommendations of the review and to ensure that the Trust's corporate priority is met to ensure our services are responsive to the evolving need. Cross cutting themes and priorities have emerged in the form of early help, expanding the placement continuum for Looked after Children and identifying workforce requirements in order to deliver a safe and effective service. SEHSCT is represented on the work streams and is also rolling out local service developments and practice initiatives.

We continued to report on our delegated statutory functions via the Strategic Planning and Performance Group's performance and accountability mechanisms and followed up on our corrective action plan which arose from the twice yearly reporting cycle.

Among the successes of the last year was the launch of a dedicated Fostering Short Breaks service for children with severe disabilities. This service is on target to progress 4 new sets of carers through the fostering panel in 2024. The residential provision has more than tripled in size and there are continued efforts to redress the deficit in being able to provide enough short breaks.

Performance Overview

Children's Services & Social Work

The Fostering Service supported 279 placements in year. The adoption panel successfully managed to deal with a high rate of case referrals within the specified timeframes. The number of 'best interest' recommendations made by the panel, in the last 12 months, was 23 with 29 children made the subject of adoption orders. The 'Early Years' service continued to meet its statutory obligations to register and inspect child minding providers.

Safeguarding Children & Family Support

There is an action plan in place to ensure the Trust continues to meet the SPPG target for reviewing child protection case conferences. Staff levels dealing with this area has been stable for the last 12 months leading to a reduction in the number of conferences cancelled. The Trust is proud, despite the increased workload, SPPG targets have been met without the need to recruit additional social workers, minute takers or conference chairs. Whilst the Principal Social Worker (PSW) workforce has stabilised, vacancy rates for social workers and minute takers is 30% and 20% respectively. Both of which can impact on the cancellation of review case conferences. As these vacancy levels have continued for more than 12 months any progress remains fragile.

In respect of service users who are yet to receive a social work service (known as 'unallocated cases') the Collaborative Unallocated Process (CUP) model has been implemented Trust wide. This ensures on-going triage and robust governance for those on the waiting list. The number of unallocated cases has increased due to staff vacancies and absenteeism. This is compounded by a regional shortage of Social Workers and results in the need to continually re-prioritise caseloads.

Any cases deemed 'low risk' after being through the 2 step triage process remain on the waiting list. The 'Waiting List Group', chaired by 2 Assistant Directors, provides additional oversight to the monitoring and governance process to minimise any risk of harm coming to those waiting to be allocated a service.

Social Work and Social Care Learning & Improvement Team

The Learning and Improvement Team (LIT) continue to lead and deliver the Regional Quality Improvement for Social Work Programme. In 2023/24 social workers led on 19 Quality Improvement (QI) projects resulting in 24 new QI Leaders and 13 new QI mentors being developed. This has led to the NI Social Care Council (NISCC) re-approving the programme as a learning route for professionals and is formal recognition of the significant contribution that the programme makes to developing Social Work Leaders and their continuing professional development.

The annual Professional in Practice Awards were held in June 23 with 32 of the Trust's Social Workers receiving an award.

Working with the awarding bodies, the LIT team supported 53 social care staff achieve their diplomas, some of whom have subsequently achieved promotions.

Performance Overview

Children's Services & Social Work

There has been a commitment to the delivery of training despite the operational difficulties encountered when staff undertake courses at a time when vacancy and absence rates are high. The LIT facilitated 141 training events across Adult and Children's Services to 2,137 staff. There has been a renewed focus on 'Supervision' training with 21 managers completing the sessions. The team embraced the digital training platform, creating 2 new Social Work Leadership e-learning modules on behalf of the region.

Children and Young People's Healthcare

This sub-directorate prioritises early help for children and families across a wide range of health services. The challenges faced by staff in the last 12 months included increased volumes of referrals, increased complexity of need and finite resources. Waiting times are increasing and staff endeavour to develop new and innovative ways to support those who wait.

The health visiting teams delivered a wide range of services supporting pre-school children and their families. Parenting education, breastfeeding support, baby massage and first aid sessions are well received. A number of intensive parenting programmes were delivered Trust wide. The voluntary programme starts during the antenatal period and continues until the child is 2 years old.

The ACORN Therapeutic Service continues to provide support to young people living in a secure unit. It comprises a multi-disciplinary team working in partnership with other public sector agencies delivering psychology, occupational therapy and psychiatric services.

The Community Nurse Learning Disability team delivered sleep information sessions for parents. The sessions provided parents with the knowledge of how to get their children into a good sleep routine and manage any sleep disturbances.

The Enhanced School Nursing Project is a new, innovative health and education approach between St Malachy's High School, Castlewellan, 5 feeder schools and the Trust's School Nursing Service. The project, developed in 2023, has redefined the role of the school nurse into one where they work with teachers, carers and other agencies to improve the health and education outcomes of pupils.

The 'Inclusion Health' Service, led by a Homeless Health Nurse provides a crucial service to homeless individuals. The nurse will assess and treat acute or chronic conditions, promote preventive care and address mental health concerns. Collaboration occurs widely across hostels, outreach programmes and community organisations to reach those in need. The aim is to establish trust, provide health education, and connect individuals with resources such as the Northern Ireland Housing Executive (NIHE) and Simon Community Hostels, food assistance, and substance misuse programmes.

Performance Overview

Office of the Medical Director and Risk

Medical Service Developments

The No More Silos local Implementation Group was wound down in the summer of 2023. The Ulster Emergency Department moved to the Acute Services Block in September 2023. This involved subsuming the Ards Minor Injury Unit into an Urgent Care Centre on the Ulster Hospital site. The move was critical to ensuring the IT infrastructure required to support implementation of Encompass was in place. These 2 big changes provided a challenge for leadership and all staff involved but has been delivered successfully.

There are challenges going forward to maximize the efficiencies possible with encompass, particularly within the outpatient department. Mr McGovern, a Consultant in Emergency Medicine, has been involved with a task force who have been looking at improving the flow of patients through the Trust to reduce the delays being experienced by patients in Emergency Departments and also out of hospital when they are medically fit to be discharged.

The Mental Capacity Act and its implications remain challenging. There has been recent progress with greater engagement of medical staff in the need to be trained and to ensure best practice is achieved and statutory regulations complied with.

Medical Corporate Governance, Safety and Quality Improvement

Dr Bob Darling continued to lead as Associate Medical Director for Corporate Governance, Safety and Quality Improvement. The Mortality & Morbidity (M&M) Oversight Review Group and Assurance Sub-Group met regularly throughout 2023. These groups work closely with the Trust's Risk Management team to ensure that patterns relating to mortality and patient safety are identified with lessons being learned and disseminated appropriately.

The Assurance Sub-Group provides confidence to the Trust in relation to mortality at a patient level by monitoring mortality pathway compliance, reviewing elective deaths, complaints, Serious Adverse Incident reports and disseminating lessons to be learned. At a corporate level the M&M Oversight Review Group considers and provides direction by independently reviewing hospital mortality statistics, studying regional pieces of work from the Independent Medical Examiner Service (IMES) and appraising death certification procedures.

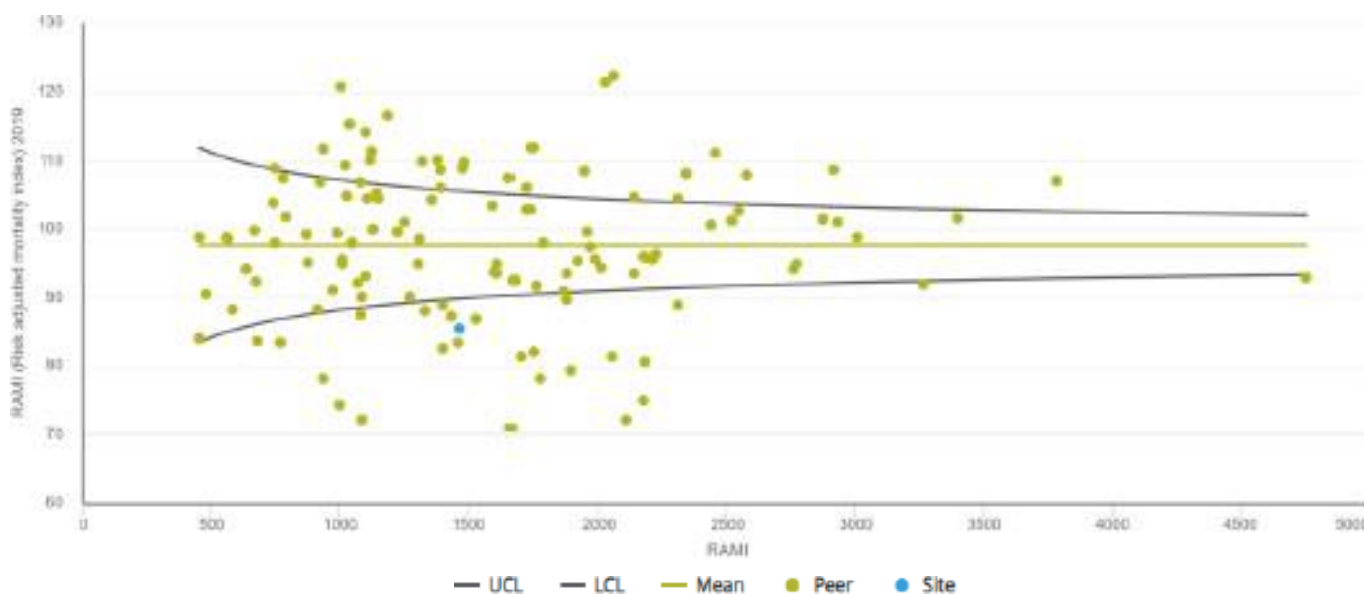
The review of hospital mortality statistics is primarily undertaken using the Comparative Health Knowledge System (CHKS) quarterly and annual reports for the Trust that comprise a review of the risk adjusted and average mortality for all admissions. This analysis identifies a monthly Risk Adjusted Mortality Index (RAMI) rate for the Trust over a 12 month period, allowing the Trust to review trend changes on a monthly basis. The report includes a number of methods and tools to analyse and present the information, one of which is a funnel plot.

Performance Overview

Office of the Medical Director and Risk

The funnel plot below shows where the Trust sits in comparison to our UK peers for the period July 2022 - June 2023. The funnel plot illustrates that the Risk Adjusted Mortality Index for SEHSCT is lower compared to the average UK peer values.

Funnel Plot - Risk Adjusted Mortality Index, SEHSCT v UK peers, July 2022 - June 2023



Medical Education

Education of medics is mainly in person but we now allow trainees and students to attend remotely to improve attendance numbers. We offer training and teaching opportunities that enable trainees to achieve competencies which ensure they continue to progress in their chosen career.

We are in the process of introducing the new C25 curriculum for Queens University Belfast (QUB) medical students. New elements include case based learning, hospital at night experience, palliative care and acute care at home. These have all been introduced successfully supported by both medical and nursing staff.

The first cohort of Ulster University (UU) medicine students started in July 2023 and the initial review by the students was that the teaching provided is of a high standard.

Collaboration between the Trust, Queens University Belfast (QUB) and UU continues in order to align placements and share learning opportunities. The main challenge to accommodating increased numbers of students is finding the dedicated teaching space. Student and trainee feedback remains positive but also reflects the pressures they encounter within our unscheduled care services.

Performance Overview

Office of the Medical Director and Risk

Medical Appraisal & Revalidation

Medical appraisal is a process of facilitated self-review supported by information gathered from the full scope of a doctor's work. The role of medical appraisers is crucial to ensure the quality and consistency of doctor's assessments.

Revalidation is the process by which every licensed doctor who practices medicine, is supported to develop their skills, drive improvements in clinical governance and provide confidence to our patients that the doctor is up to date with the skills they require to practice.

The table below shows that 96.29% of all medics undertook the appraisal process in the 2022 calendar year.

Appraisal Period - 1 January to 31 December 2022

	Number of Prescribed Connections with GMC	Completed Appraisals	Incomplete or Missed
Consultants	285	277	8
SAS Doctors	111	106	5
Other Doctors	35	32	3
TOTAL 2022	431	415 (96.29%)	16 (3.71%)
TOTAL 2021	379	357 (94.20%)	22 (5.80%)

Summary of Revalidation Recommendations

The table below shows an increase, since 2022, in the number of medics who have been recommended to undertake revalidation activities (up from 69 to 103). 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.

	2023	2022
Revalidated	88 (85.44%)	55 (79.72%)
Deferral Requested	15 (14.56%)	14 (20.29%)
Non-Engagement Indicated	0	0
Recommendations Remaining in Year	0	0
TOTAL	103	69

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.

Performance Overview

Office of the Medical Director and Risk

Research & Development

The Research Development & Innovation Department has had a strong focus this year on building resilience and extending our footprint within the organisation. There have been extensive stakeholder engagement meetings within the trust and with our regional and national collaborators. The findings from these sessions will be reflected next year within our first 5-year research strategy document.

We have made significant changes to our staffing model. We have appointed four new staff members 3 to our governance office and one research nurse to support “conditions focused” research activity. Our new governance manager and research administrator will modernise our current operational policies and processes. Our new data administrator will facilitate greater research accountability with the development of a trust-wide research database. This database will link with ENCOMPASS and our regional reporting platform EDGE. Our governance department will work with this new team to prepare us for our new role in the delivery of timely research “capacity and capability” assessments. We have also reviewed our research nurse workforce and have adopted a teams based approach that will increase our productivity and resilience.

The number of researchers within our organisation has increased with 47 members of staff now recognised as a Principal or Chief Investigator. In keeping with our ambition to have research accessible to all our staff 59% of our research leads are medical and 41% are allied health care professionals. We are now embedded within 9 of the 13 Northern Ireland Clinical Research Network (NICRN) research speciality groups our main regional collaborator.

In order to improve our research offer we have agreed a national research contract tariff that we believe is competitive nationally and should allow greater research transparency and reduce the time it takes for research adoption. We have also undertaken a pathfinder initiative with the new Research Regional Approvals service to help streamline processes with a view to this service going live next year across Northern Ireland. We were the only Trust in Northern Ireland to contribute to national Health Research Authority project that aimed to identify ways by which access to research could be simplified for NHS staff. We were the first site in Northern Ireland to help develop and implement the new ENCOMPASS research module which embeds research within a patients electronic health care record.

There are 103 active research studies. 1 in four of these are commercial. At the end of year, we have 39 studies at feasibility stage and 12 studies in set-up. Our revenue stream has increased by 46% from last year. Our researchers have also disseminated their findings with 121 research publications/presentations, 25 in peer reviewed journals and 4 researchers have published more than once.

Our patient feedback has also been good. 80% of our research participants were new to research, with 54 % aged between 55-74 years old. The most important reason for patients to participating in research was to help others and to help researchers learn important new information about their conditions (83%). Research participants consistently highlighted that their research was important to them and that the care and support they received from research staff was the main reason they continued to take part.

Performance Overview

Office of the Medical Director and Risk

Risk Management & Governance

	2023/2024 <i>Contact RMG for updated figures after end Apr 24</i>	2022/2023
Service User Complaints Received	1011	866
Service User Compliment Received	2908*	3,979
Requests for Information Received	1,309**	1,319
Legal Claims opened	142	103
Legal Claims settled	129	137
Coronial Investigations opened	29	29
Incidents Reported	19,131	19,923
Serious Adverse Incidents Reported to SPPG	100	71

* Does not include Care Opinion figures

**Includes all requests (Freedom of Information, Subject Access Request, Form 81 and Access to Health Records) recorded on Datix for the reporting period.

A breakdown of the 19,131 incidents reported in 2023/24 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 and falls and non-clinical issues which cover infrastructure, business continuity or security issues. They are logged against which group affected by the incident or near miss. The table below shows the incidents reported during 2023/2024 broken down by incident type.

	2023/24	2022/23
Organisational Incidents	1,274	1,284
Patient Incidents	14,748	15,599
Public / Visitors Incidents	169	142
Staff / Contractor / Vendor Incidents	2,940	2,898
Total	19,131	19,923

The majority of incidents occur within the hospital setting and would be reported by nurses due to their nature. The incidents are reviewed and investigated as appropriate by staff/managers within the Directorates who also provide a level of assurance of the information contained in the record. Incidents are also subjected to quality checks by staff within the Risk Management & Governance Department.

The Risk Management & Governance (RMG) Department provides a corporate support function for the Trust which includes, Complaints & Patient Liaison, Information Governance, Litigation Services, Risk Management Advisory Services and support for the Office of the Chief Executive.

Performance Overview

Office of the Medical Director and Risk

This Department continued to support service areas across the Trust during 2023/24. To support the Trust with implementing encompass an Incident Control Room was established and staff worked closely with Directorates to ensure business continuity measures were in place. Business Continuity arrangements were also activated in response to Industrial Action taken by staff in December 2023 and February 2024.

A new Integrated Governance and Assurance Framework was launched in May 2023 and the Risk Management Strategy 2023/2026 was also developed and agreed. Within Datixweb the Risk Register module was implemented in early 2023 and planning is underway to introduce the Complaints and Claims modules during 2024/2025.

In relation to Serious Adverse Incidents (SAIs), engagement has continued over the year with the Strategic Planning and Performance Group (SPPG) within the Department of Health (DoH) in the form of bi-monthly meetings to address the completion of SAI reviews. Support and training from an external provider assisted Directorates with the completion of some reviews. As of 21 March 2024 there were 67 outstanding SAI review reports due to be submitted to SPPG. The timeframes for delayed reports ranged between 2 to 82 weeks. Delays in conducting SAI reviews have the potential to miss learning opportunities and so indirectly contribute to an increased risk of similar incidents occurring again. The responsibility to complete an SAI sits with the individual Directorates. SAI Performance Reports are presented to the Executive Management Team on a monthly basis. The RMG Department continue to work with Directorates to improve the Trust's performance. Further information on addressing this issue is provided on page 81 within the Internal Governance Issues section.

The Information Governance Department has worked in conjunction with our Information Technology colleagues to mitigate against the risk associated with increasing cyber security threats. The Information Governance Department also worked alongside the Encompass Programme to ensure any information governance risks were mitigated and that services successfully transitioned to the Encompass system.

The Trust has continued to deliver on its Health & Safety obligations in line with legislation. Health & Safety risks across the Trust have been mitigated against with the revision and development of policies and guidance for staff. Directorates were supported by the Information Governance team via the provision of training in the completion of risk assessments and workshops were held in a series of visits to sites and facilities.

We encourage service users, relatives and carers to share their experiences of the services they receive. An online Complaints User Survey enabled the Trust to receive feedback from complainants in relation to their experience of using the complaints process and the results have been used to inform service improvements and staff training.

Performance Overview

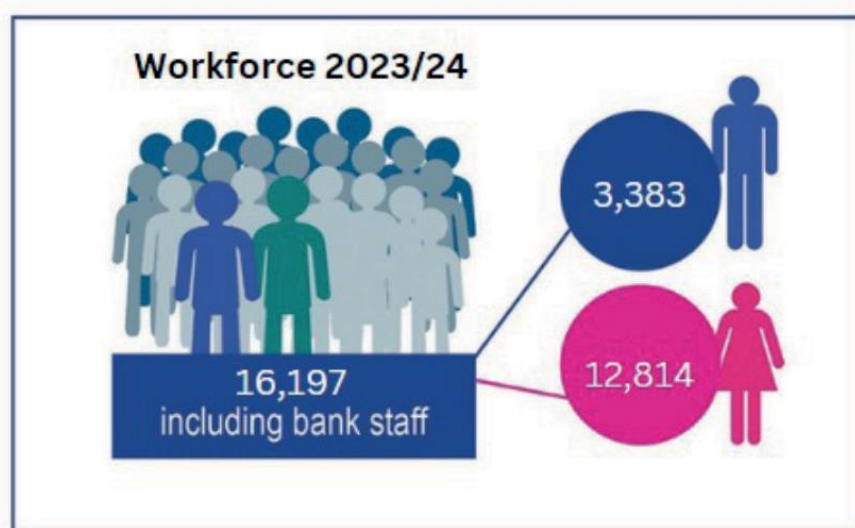
People & Organisational Development

Human Resources

This Directorate provides a range of services to just over 16,000 unique individuals. The services offered include Employee Resourcing, Organisation & Workforce Development, Advisory Services and Employee Relations.

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.

Workforce 2023/24



Recruitment & Employee Pay Related Activities

Activity	2023/24	2022/23
No of Job Vacancies raised	2,654	2,915
No of Applications received	11,558	10,756
Number of new starts processed (including Bank Staff)	3,116	2,296
Total no of pay related activities processed (New starts, Contract Changes, Employees Leaving the Trust)	10,835	9,957

Recruitment and pay processing work continues to be exceptionally busy with year round activity to ensure all employees are paid accurately. In the past year 6 different pay awards were implemented alongside a number of other projects to maximize the functionality of the current HR, Pay, Travel & Subsistence system and prepare for its replacement.

The challenges faced by all HSC Trusts recruiting key health and social care posts has previously created high levels of vacancies in some professions. In turn, this has led to front-line services being impacted. The Trust continues to promote SEHSC as a great place to work. At the end of 2023/24, the percentage of vacant posts overall has reduced markedly.

Performance Overview

People & Organisational Development

The Trust engaged the services of Health Sector Talent for a 4 month period which, following a number of successful recruitment campaigns, resulted in over 330 new employees being appointed within the following staff groups: Social Care Support, Domiciliary Care, Administration, Bank Social Workers and Health Care Assistants.

The Trust continues to promote flexible working options to our employees and received 107 applications in the first 6 months of 2023/24, of which 80% were approved. A revised Special Leave Policy was launched this year.

Following the completion of a recruitment review across HSCNI a number of regional work streams commenced to implement the recommendations. The work streams comprise the recruitment process, the use of technology, the applicant experience and the timescales to recruit staff.

Issues previously identified and investigated with regards to Amiqus, (the new pre-employment checks software) have been resolved by Recruitment Shared Services Centre (RSSC) and work continues across the region to improve recruitment processes and candidate reach. RSSC also developed reporting dashboards which has improved the visibility to line managers on all recruitment activity.

Occupational Health and Wellbeing Service

New Management Referrals: 2,770 received (7% increase on previous year)

Pre-Appointment Health Assessments: 1,303 undertaken (12% increase on previous year)

Staff Psychological Wellbeing Service: 70 referrals to the service with complex mental health presentations (15% decrease on previous year)

Occupational Health Physiotherapy Service: 678 staff had an initial referral for work related musculoskeletal issues.

Respiratory Mask Fit Testing: 2,312 staff fit tested against a suitable FFP3 respiratory mask.

Corporate Bank Office

215,126 Bank and Agency shifts were filled by the Corporate Bank team which equate to over **1.8 million** hours (1,808,132). This was a **12.3%** increase on filled hours compared to 2022/23. The ratio of hours filled was **73%** bank / **27%** recruitment agency. There are 315 service areas within the Trust that avail of services from the Corporate Bank Office. Use remains consistent with last year's figure. A total of 23,219 bank shifts were booked using home access technology. Trust Corporate Bank has played a pivotal role in delivering a significant reduction in the use of non-contracted recruitment agencies for the provision of Nurses.

Performance Overview

People & Organisational Development

Staff who Raised a Concern (formerly known as Whistleblowing)

The Department of Health launched an updated 'Raising a Concern in the Public Interest' framework in March 2024. The Trust policy will be updated to reflect these changes. In the current year, there have been 17 concerns raised, 11 of which have been triaged through to formal investigation. It is anticipated that the introduction of a just and learning culture will encourage more staff to come forward and raise a concern providing the Trust with the opportunity to investigate and implement change, when it is needed, to help reduce the risk of potential harm at an early stage.

Staff Engagement

The Trust continued to engage with staff at different levels including corporately and locally. The main structured approach to staff engagement is our Internal Staged Review approach to our Investor in People (IiP) assessments. IiP assessments are undertaken by way of a 3 year rolling programme and in October 2023 the Trust was recognised, for a second time, as an Investors in People Organisation and received Silver Accreditation. The assessment acknowledged the Trust as "an inspiring place to work" and highlighted benefits for staff including opportunities for development and the varied roles available. The accompanying report contained a number of suggestions that will be acted upon to improve staff engagement further.

Health & Wellbeing

The Health & Wellbeing Steering Group worked collaboratively to ensure staff priorities were identified, taken forward and that a wide variety of Health and Wellbeing (H&WB) opportunities are in place to encourage and support the staff, which we value so highly, to prioritise their H&WB. 'Livewell' is an online platform where resources on physical, psychological and financial wellbeing are shared. Livewell can be accessed from both work and home. We listen to what our staff tell us is important to them and source training and information to support both managers and staff. Self-Care sessions are provided in a range of formats and information is available if our staff require additional support through the Wellbeing Helpline or Inspire Workplaces. Staff Reconnection events and Time to Rest and Reflect initiatives continue to be supported by H&WB funding received from the Department of Health in 2021. Feedback received has always been extremely positive and the benefits to individuals and teams are clear. To encourage people to take time away from their workplace, outdoor seating has been installed at both the Reflective Garden in Downpatrick and outside the Quality Improvement & Innovation Centre (QIIC) on the Ulster Hospital site. Work is also planned for other Trust sites.

First Steps Day Nurseries and Child Care Facilities

First Steps Day Nurseries at Lagan Valley Hospital and Ulster Hospital have continued to operate at close to full capacity throughout the year. During industrial action nursery provision was maintained by rotating staff between the two nurseries to minimise the impact on one specific location.

Two summer schemes were run in Downpatrick and Lisburn for a period of 7 weeks with approximately 50 children attending every week day.

Performance Overview

Planning, Performance & Informatics

Performance & Service Improvement

The Planning and Performance teams continue to oversee the Trusts strategic planning processes. This included establishing a Hospital and Community Flow project team, to manage increased demand and facilitate improved patient flow, into and out of hospital. Wider service developments and prioritising patient safety and management of clinical risk are central to the Planning and Performance teams core functions.

The Planning Team are continuing to coordinate Trust preparations for the new Northern Ireland Integrated Care System (ICS). The Team in partnership with colleagues in Finance and operational Directorates, secured investment of £30m for a range of Trust-wide hospital and community services. Projects which secured funding included opening of the new Emergency Department and launch of the Phone First service at Ulster Hospital, Mental Health service development for adults and adolescents, Domiciliary Care both self-directed and specialist provision to meet service users' needs.

Quality Improvement and Innovation

In alignment with the Quality 4 All Strategy the Quality Team was established within the Directorate. The remit of the Quality team is to bring corporate support and capacity building across the organisation to apply quality management principles in the planning and delivery of services. The focus of 2023/24 has been supporting the Trust's Corporate Improvement Priorities; Unallocated Cases in Children's Services, Domiciliary Care and flow across Unscheduled Care. The Quality Academy provides courses for staff from Trust Board training to the inaugural Quality Fundamental Course for support staff in the Trust. The Quality Team teach on regional programmes including the MSc in Business Improvement, Scottish Improvement Leadership Programme and contribute to regional improvement programmes with HSCQI. The team runs the DoH commissioned Regional QI programme for Social Work, Nursing and Midwifery. Initial plans are being developed to partner and promote innovation in the Trust with industry and academic organisations.

Contracts, Social Care Procurement and Commissioning

In 2023/24, the team developed new services, particularly for those with complex needs, and has worked in partnership with other Health and Social Care Trusts and Independent Sector Providers to deliver bespoke arrangements and increase capacity to facilitate safe and timely hospital discharge.

The team have been instrumental in leading and implementing payment improvement projects, working in conjunction with operational directorates, Finance and Independent Sector providers, the aim of which is to improve the time taken to approve payments for both Domiciliary Care and Supported Living contracts.

The team continue to develop the provision of Technology Enabled Care within the Trust. Telecare continues to be a central service to support people with complex needs to remain at home and provide the facility to summon help via 24/7 monitoring. The Trust has 340 clients in receipt of the service. The Team identified an opportunity to help support 30 care homes with patients that were attending the Emergency Department.

Performance Overview

Planning, Performance & Informatics

The team worked with the Trusts Enhanced Care at Home (ECAH) / Hospital at Home (HaH) services and collaborated with independent sector care homes to support residents through timely clinical decision-making and the embedding of technology into clinical practice. The focus is to help identify signs of deterioration and provide clinical support by using TytoCare for remote clinical consultation and examination, whilst connecting the relevant clinical decision-makers to provide alternatives to acute care, as appropriate.

Prevention & Population Health Sub Directorate

The Prevention & Population Health sub-directorate comprise a number of services which aims to improve health and wellbeing and contribute to reducing health inequalities by providing early help and intervention to those living and working across the South Eastern H&SC Trust area. These services include Family Support, Sure Start Ards & Down and the H.O.P.E Team who provide Holistic Outcomes through Positive Experience for Children and Young People. The staff work in partnership with the Education Authority and Children's Services to improve educational attainment for our young people. They support young people to obtain paid apprenticeships across Trust Directorates through the Job Start Scheme.

Volunteer Services

Volunteer Services continue to provide a high-quality volunteering service, enhancing user experience and outcomes, enriching the lives of volunteers and supporting the health and wellbeing of our population.

Health Improvement

The team are implementing the Population Health Strategy (2021/24) under the three themes of Early Help, Early Intervention & Disadvantaged Groups in partnership with Statutory, Community & Voluntary organisations. We have secured additional funding to continue enhancing service delivery. In 2023/24 we have addressed a gap in services by forming a Sexual Health Network & Loneliness Forum.

Digital Services

The Digital Services Department has been delighted to support, enable and help Trust colleagues and associated services to continue to deliver care to our community throughout the course of this year. Despite the significant pressure on Health and Social Care (HSC) services across the Trust we are proud to have continued to inform, design and deliver 'new' ways of working that has enabled our staff to work in a more 'digital' way. The department are equally proud to have contributed to the first go-live on 9 November 2023 of encompass, the regional electronic health and care record system within HSCNI, powered by epic.

Performance Overview

Planning, Performance & Informatics

Notable Digital achievements delivered include:

- Successful implementation and delivery of HSC Digital Regional and local initiatives (including NIPACS+, NIPIMS, NDIS, iFIT, ELMS2). All these initiatives further helped to digitise HSC care delivery for the betterment of both staff and our community
- Provision of significant numbers of ICT equipment to staff and enhancement of infrastructure to support both the encompass go-live and ensure staff have access to digital services throughout the year
- Successful investment of £3.6m in digital solutions, hardware and infrastructure for staff including up-to-date Microsoft software which provides staff access to Office 365. In addition to this Business as Usual Capital spend, encompass specific spend over and above was a further £2.5m
- Further investment and development of cyber related defences and associated mitigations to reduce the opportunity and impact from external threat actors
- Continued enabling of staff to work in a Hybrid capacity (circa 4585 staff enabled)
- Support of Trust staff using ICT devices to deliver care, for example the Digital Services Department maintain 27,532 devices, 58% of which enable mobile working, and circa 15,249 staff accounts (19% increase).

Trust Digital Services Department continued to invest and support service transformations in 2023/24 and welcome the future opportunity to work in partnership with Trust services to stabilise and optimise digitally enabled care pathways. Technology continues to be a key enabler for delivery of safer, faster, better Health and Social Care for our community. Finally the Trust are immensely thankful for the hard work, dedication, and unwavering commitment of the staff in the Digital Services Department. Without them we would not have been able to deliver so much this year.

Performance Analysis

Performance Informatics

The Performance Team co-ordinate all Trustwide performance monitoring and data analysis against targets, standards, key performance indicators (including progress against our Service Delivery Plan projections) as well as indicators of population outcomes. Many of these focus on hospital-based care, but there are also targets and standards that focus on how we care for people in their own homes and communities, how we safeguard children, and the services we provide to those who have disabilities or mental health concerns.

The implementation of the 'encompass' system has meant some of the traditional performance metrics are still being finalised and validated. Therefore, the figures below indicate the performance for October 2023, before 'encompass' go-live, with a comparative position at February 2023.

The reader may note the performance figures recorded in the table below for 14 Day Cancer referrals. Whilst the target is for all urgent breast cancer referrals to be seen within 14 days, there has been a marked deterioration in our performance between February 2023, when 99.5% of referrals were seen within the timeframe, and October 2023 when only 8.0% of patients were seen within 14 days. The reasons for the downturn are due to staff absence and an increase in 'red flag' critical referrals. As a result, delays have occurred for breast cancer patients receiving their first appointment. This was further compounded by the preparations to implement 'encompass' which required staff to be trained in October 2023.

This has unfortunately lengthened the time patients wait for first appointments. It is important to note that whilst the delay in receiving a first appointment can be distressing for patients the Trust strives to ensure patients proceed from assessment to treatment as quickly as possible.

Target	February 2023	October 2023
Hospital Services		
Inpatient & Daycase Waits Minimum of 55% of inpatients and day cases to be treated within 13 weeks	26.3%	23.4%
Inpatient & Daycase Waits No patient to wait longer than 52 weeks	52.4%	52.3%
14 Day Cancer All urgent breast cancer referrals should be seen within 14 days.	99.5%	8.0%
31 Day Cancer 98% of cancer patients should commence treatment within 31 days of decision to treat.	95%	97%
62 Day Cancer 95% of patients urgently referred with a suspected cancer should begin their first definitive treatment within 62 days	29%	28%

Performance Analysis

Performance Informatics

Target	February 2023	October 2023
Primary Care and Older People		
Allied Health Professional Outpatient Waits No patient should wait longer than 13 weeks from referral to commencement of treatment.	60.5%	61.8%
Complex Discharges 90% of complex discharges should take place within 48 hours. All qualifying patients (any Trust of Residence) in SET beds.	55.2%	33.7%
Children's Services		
Children in Need of Protection Review child protection case conferences held with 3 months	91%	80%
Children in Need of Protection Subsequent child protection case conferences held within 6 months	88%	96%
Children in Need of Protection Initial child protection cases conferences held within 15 days	100%	100%
Adult Services		
Adult Mental Health Waits No patient should wait more than 9 weeks from referral to assessment and commencement of treatment in Adult Mental Health Services (target = 100%)	64%	48%
Dementia Services No patient should wait longer than 9 weeks to access dementia services (target = 100%)	39.2%	34.0%

Performance Analysis

Performance Informatics

ED Statistics		
Metric	February 2023	October 2023
Number of new and unplanned review attendances	11,166	14,037
Number of GP Initiated attendances	1,735	1,824
Decisions to Admit Patients over 65 years old	1,236	1,409
Seriously ill Patients (Priority 1 and 2)	2,388	2,610
Ambulance arrivals	1,387	1,427

- In October 2023 - 53.5% of patients waited under 4 hours in the Trusts Emergency Departments before being either admitted or discharged (55.1% in February 2023)
- In October 2023 - 1,893 patients waited over 12 hours before being either admitted or discharged (1,436 in February 2023)
- In October 2023 - 72.2% of patients reached examination within 2 hours of triage time (78.8% in February 2023)
- In October 2023 - 27.5% of ambulance arrivals were triaged in less than 15 minutes (26.3% in February 2023)
- In October 2023 - 42.2% of patients were examined in less than 1 hour (based on those with exam date and time recorded) (46.8% in February 2023).

Performance Risk Profile and Mitigation Measures

The risks impacting on the activity performance of the SEHSCT during 2023/24 included:

- Stability of workforce either through increased sickness absence or permanent vacancies;
- Maintaining safe services during periods of industrial action
- Dealing with a period of challenging winter pressures; and
- Implementation 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 and enhanced recruitment activities;
- Redeployment of staff to critical services; and
- Early preparation of measures to address anticipated pressure periods and the expected impact of implementing the encompass electronic patient care record system

During 2023/24 the impact of the risk relating to the ability to maintain safe services during periods of industrial action escalated both in terms of its likelihood and its possible impact.

Performance Analysis

Performance Informatics

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.

An emerging risk looking forward into 2024/25 is the uncertainty around funding to address the backlog of patients waiting to be diagnosed or treated through the Trust's Waiting List Initiative. Lack of funding for the whole of 2024/25 would expect to result in a deterioration of the Trust's inpatient and outpatient waiting times compared to 2023/24.

Management of Performance

The Trust has mapped and amalgamated all 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 Waiting Times in the Emergency Department

The plan to improve performance within the Emergency Department (ED) at the Ulster Hospital includes:

- An escalation process regarding ambulance off-load times, including the use of 45 additional inpatient beds for which non-recurrent funding was received in 2023/24 for nursing staff
- Formation of an Oversight Board to deliver key actions required across the unscheduled care pathway
- Collaborating with NIAS to improve access to alternative options to ED
- Implementing improvements in access to community support through the ED Navigator Service to reduce inappropriate ED presentations
- Provision of the Hospital at Home service
- Focusing on discharge initiatives to improve patient flow throughout the hospital
- Use of a Discharge Lounge and an Ambulatory Medical Unit (AMU) which has proven effective, with the length of stay for those discharged from the AMU decreasing from 5 to 3 days
- Opening of a Consultant led Minor Injury Unit (MIU) on the Ulster Hospital site which provides a 7-day service
- Co-location of an Urgent Care Centre on the Ulster Hospital site, which is planned to be delivered by the end of 2024.

Performance Analysis

Strategic & Capital Development

The Strategic & Capital Development Department successfully completed the delivery of a number of large scale capital projects during 2023/24.

Ulster Hospital Redevelopment

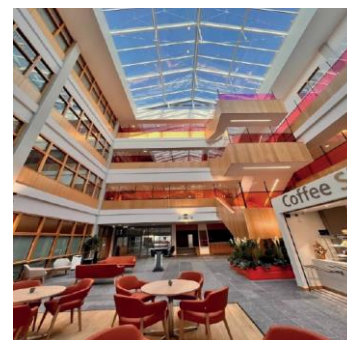
- The new Emergency Department (ED), located within the Acute Services Block, opened its doors to the public in September 2023. In addition, an enhanced Minor Injury service became operational within the old ED providing a more comprehensive, sustainable urgent and emergency care service for our community
- The construction of the new Laundry completed in July 2023 and the team led the smooth transfer of the service, and it became fully operational in September 2023.



The completion of this second phase of the Ulster Hospital redevelopment provides the Adult Inpatient and Emergency model of care. The final phase (Phase 3) will provide a new Children's and Ambulatory Care Centre.

Lisburn Primary and Community Care Centre (PCCC)

This new facility brings together GPs, Adult Mental Health, Child Health and a wide range of Primary Care services such as Community Dental, Physiotherapy and Orthoptics in one state of the art facility. The Centre is co-located with local hospital services on the Lagan Valley site which promotes integration with existing inpatient, outpatient and diagnostic services, improving the overall patient experience and is future-proofed for any further service developments. The PCCC became fully operational in June 2023 and the feedback received from service users and staff has been really positive.



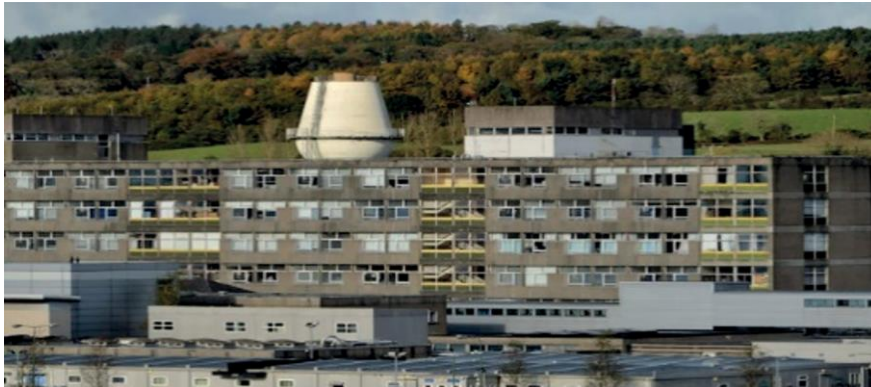
Trust's Capital Investment Plan

An updated 10 Year Strategic Capital Infrastructure Plan has been developed, which sets out the Trust's capital priorities. The Trust awaits the outcome of the Department of Health's Regional Capital Plan which requires Ministerial approval. One key capital priority will be the provision of a new, single Acute Mental Health Inpatient Unit for our population.

Performance Analysis

Strategic & Capital Development

Managing our Ageing Buildings



In the old Ulster Hospital ward block and on the Ards Community Hospital site the ageing estate gives rise to the risk of water borne infections, the inability to eradicate Healthcare Acquired Infections, concrete cancer, fire, electrical and sewage incidents.

Unfortunately, the business case to progress the building of a new inpatient mental health unit on the Ulster Hospital site did not receive commissioner support. The aim was to amalgamate the 3 existing wards at the Ulster, Lagan Valley and Downshire Hospitals into one. As such accommodation concerns regarding piping, electrical infrastructure and fire alarm systems in all three mental health units remain.

Non-intrusive surveys were undertaken Trust wide to assess facilities for reinforced autoclaved aerated concrete (RAAC) following adverse publicity received on its potential to collapse without warning. No RAAC was found.

The condition of Grant House's inpatient ward on the Ards Hospital site is deteriorating and a review of its use is yet to be finalised. Multiple options are being considered, however all of them will require substantial capital funding.

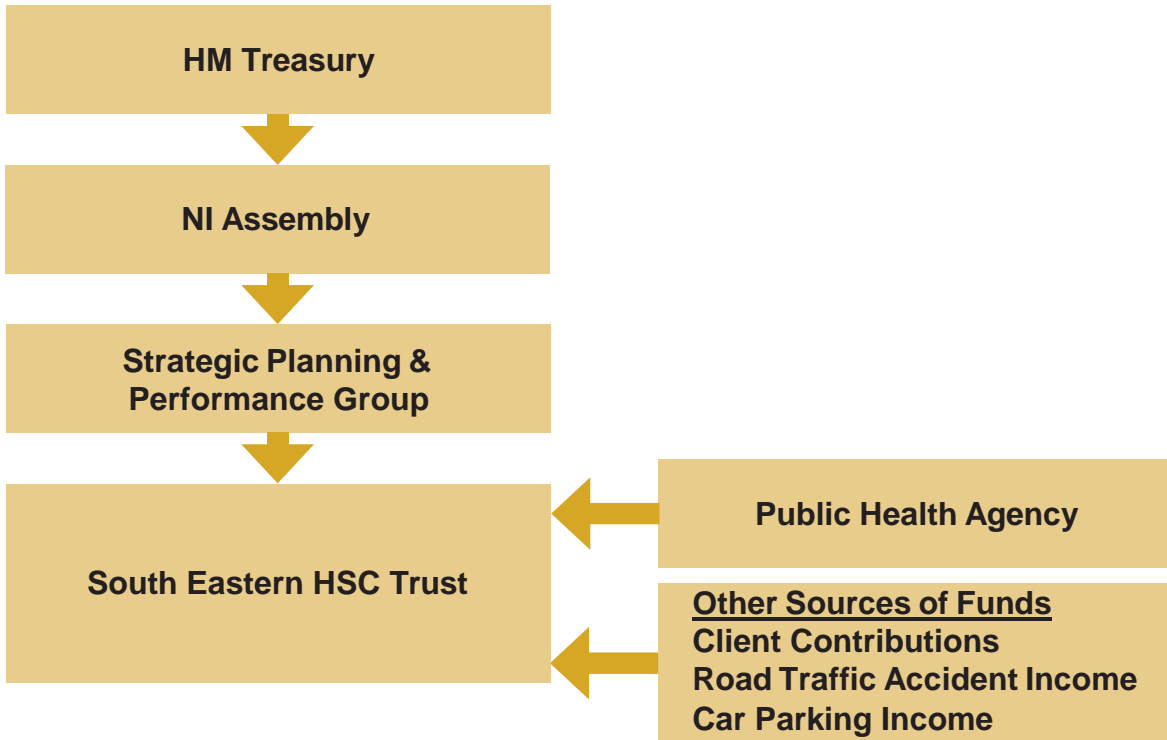
An issue with the electrical infrastructure has been identified at Lagan Valley Hospital. Currently, there is no back up in the event of a power outage. As such, a business case is being prepared, with the cost likely to be in the region of £2.5m.

Performance Analysis

Finance Report

Budgeting Framework

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



Accounts Summary

Financial Headlines for 2023/24	2023/24	2022/23
Surplus (+) / Loss (-)	+£0.05m	+£0.06m
Revenue Expenditure	£1,221m	£1,048m
Net Current Assets	£462m	£567m
Capital Expenditure - Building, Cars, IT Equipment	£29.8m	£31.5m
Money in the Bank	£5.7m	£6.9m

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

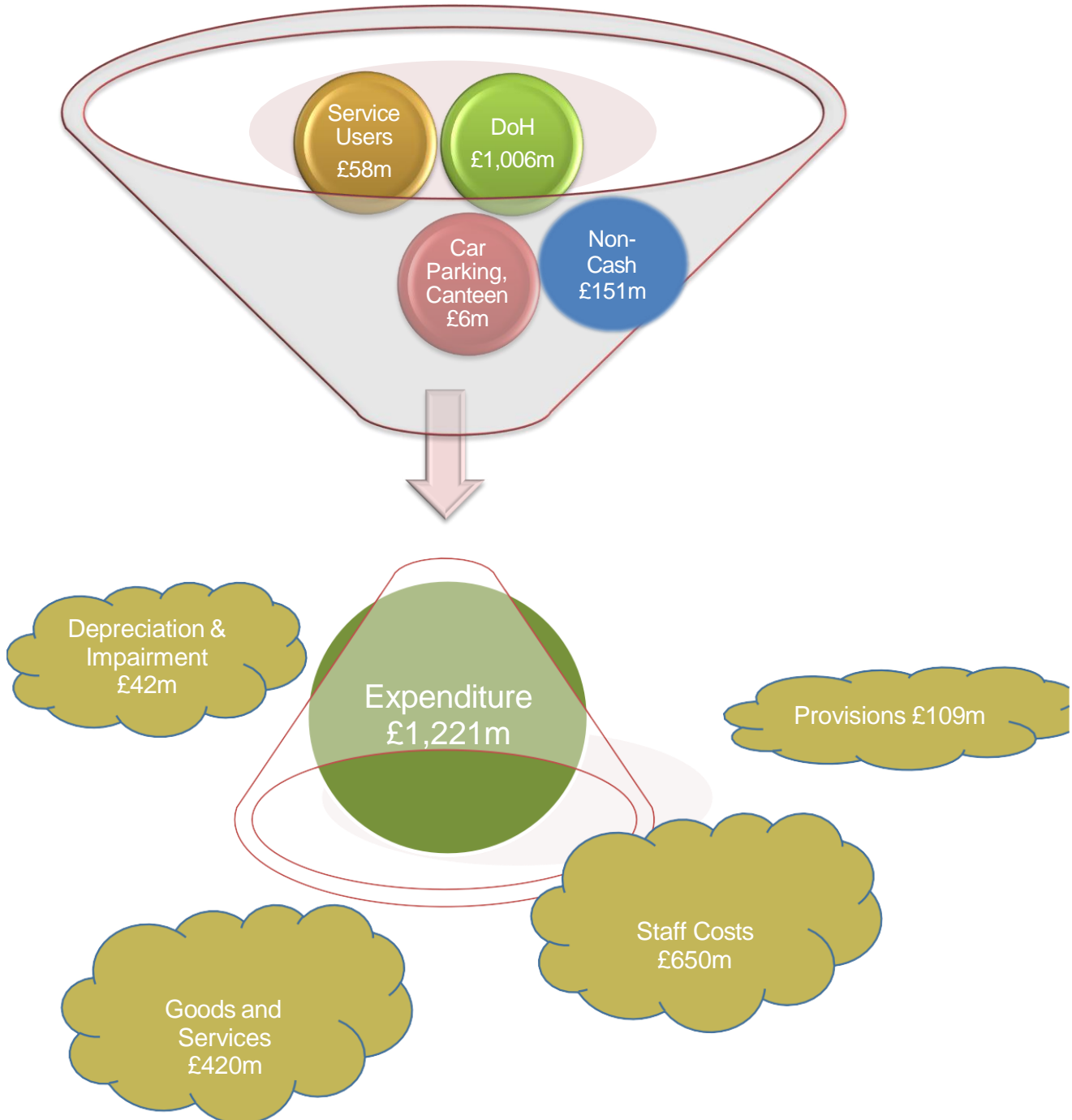
Performance Analysis Finance Report

Income & Expenditure in 2023/24

How much income we received and how we spent it

Total Income - £1,221m

Total Expenditure - £1,221m



Provisions – Recognising future costs we will have to pay eg. Clinical Negligence payments

Depreciation – Spreading the cost of assets over their useful life

Impairment – Costs reported when our assets reduce in value

Performance Analysis Finance Report

How much Directorates Spent in 2023/24

Surgery, Elective Care, Women and Child Health



£188m

Unscheduled Care, General Medicine & Cancer Services



£187m

Adult Services & Healthcare in Prisons



£175m

Childrens Services & Social Work



£96m

Primary Care & Older Persons Services



£266m

All Support Directorates



£133m

Encompass, COVID-19, Safe Services

£25m

Non Cash Costs

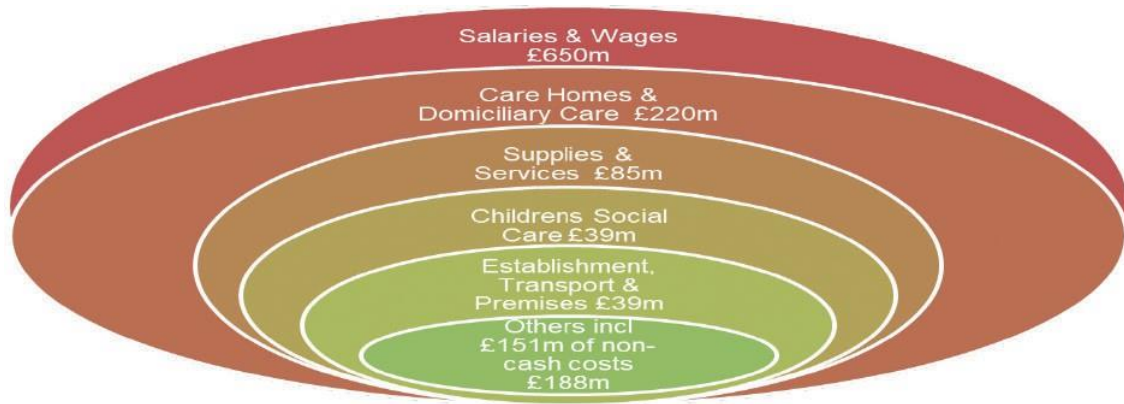
£151m

TOTAL

£1,221m

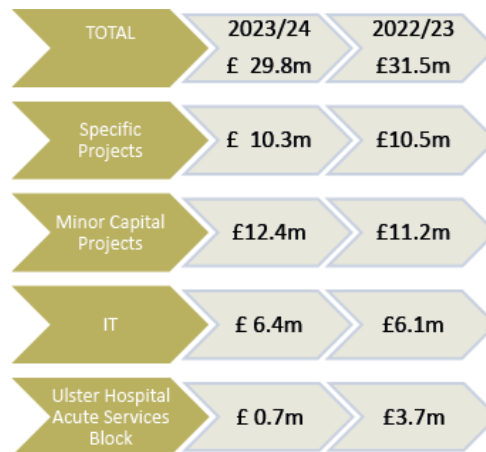
Performance Analysis Finance Report

What the Directorates spent £1,221m on



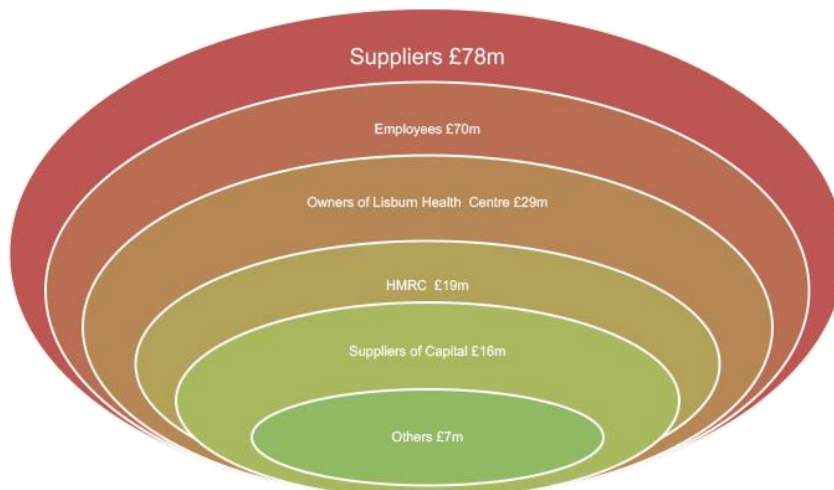
Capital Expenditure

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



Who we own money to at the end of 2023/24

Total owed £219m



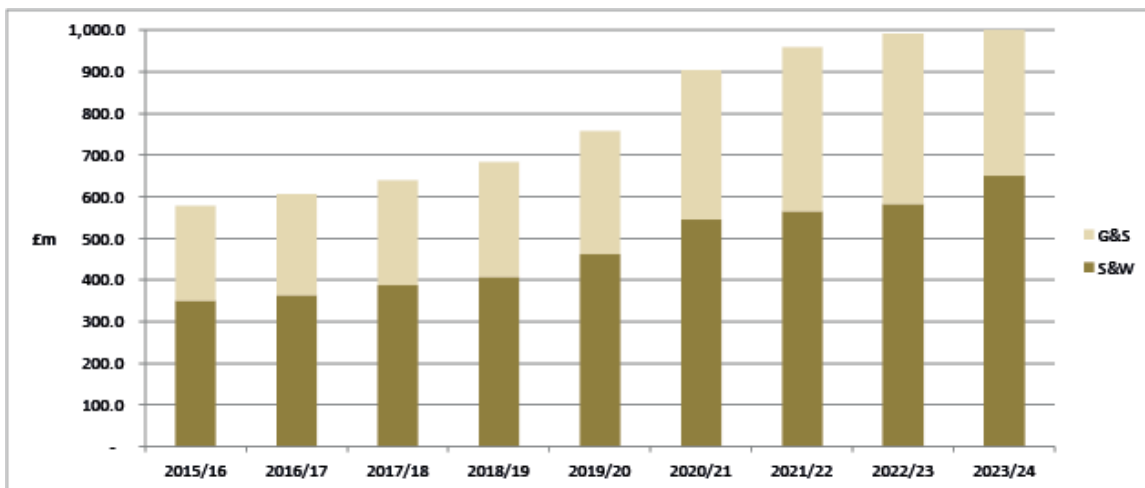
Performance Analysis

Finance Report

How our Expenditure has Grown in the last 9 Years

The chart below shows actual revenue expenditure, broken down between salaries and wages (S&W) and goods and services (G&S), incurred by the Trust from 2015/16 to 2023/24.

Pay expenditure was 61% of these two categories in 2023/24 (59% in 2022/23). The 2023/24 staff pay awards accounts for the growth in the percentage, as opposed to a growth in employee numbers.



Financial Commentary

Income

In 2023/24 the Trust had cash and non cash-income to spend on its running costs of £1,221 million (m). It also received capital funding of £29.8m to spend on building projects or IT equipment.

The Trust received £1,006m cash income from DoH, via the Strategic Planning & Performance Group (SPPG) or the Public Health Agency. It also received £151m of non-cash income. Finally, the Trust also used income received from service users who pay towards the cost of their care and money it generated itself from car parking fees, canteens or services to external organisations. This totaled £64m.

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, £650m which represented 53% of the total costs in 2023/24. Within this total, the Trust spent £117m on doctors and dentists, £227m on nurses & midwives and £129m on social work / social care and domiciliary homecare staff.

Goods & Services costs of £420m include £220m (18% of total costs) on residential/nursing care homes and domiciliary care, delivered primarily by private sector companies on the Trust's behalf. The Trust also spent £85m on clinical and general supplies such as drugs and minor medical equipment. This represented 7% of the total costs.

Performance Analysis

Finance Report

Non-cash expenditure of £151m included items such as depreciation and impairment on 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 financial break-even position, reporting a surplus of £48,000. However, as is highlighted in Note 22.2, this has been achieved only as a result of non-recurrent funding support of £25m. As with previous financial years, the receipt of non-recurrent deficit support funding has been integral to the Trust managing this in-year target. 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 outlook for 2024/25 does not currently provide any potential for an improvement in the extremely challenging financial environment, and the Trust is working with SPPG and DOH to consider contingency and recovery options for the organisation.

The Trust's performance against its 3 key financial targets is noted in the table below:

	Target	Actual
1. Financial Breakeven – Surplus / (Deficit)	-	£0.05m
2. Capital Resource Limit	£29.8m	£29.8m
3. Pay Invoices within 30 days	95.00%	97.05%

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 a significant capital expenditure programme of £29.8m including, £10.3m for specific capital projects, £0.7m associated with the building of the Acute Services Block at the Ulster Hospital, £4.7m for the new Encompass ICT system, £1.7m for other ICT and £12.4m for various minor capital projects. Encompass is a regional system, owned by the Business Services Organisation and provided by a managed service agreement. The £4.7m of costs incurred by SEHSCT relates only to the additional capital costs incurred directly by the Trust and does not represent the entire system cost. The Trust's expenditure each year on specific capital investments will fluctuate, based on the number, scale and stage that approved schemes have reached.

Performance Analysis Finance Report

Looking Forward into 2024/25

The 2024/25 year is expected to be extremely challenging financially. The Trust will continue to work closely with the Strategic Performance & Planning Group and the rest of the Department of Health (DoH) to confirm funding assumptions and use these to develop outline financial plans.

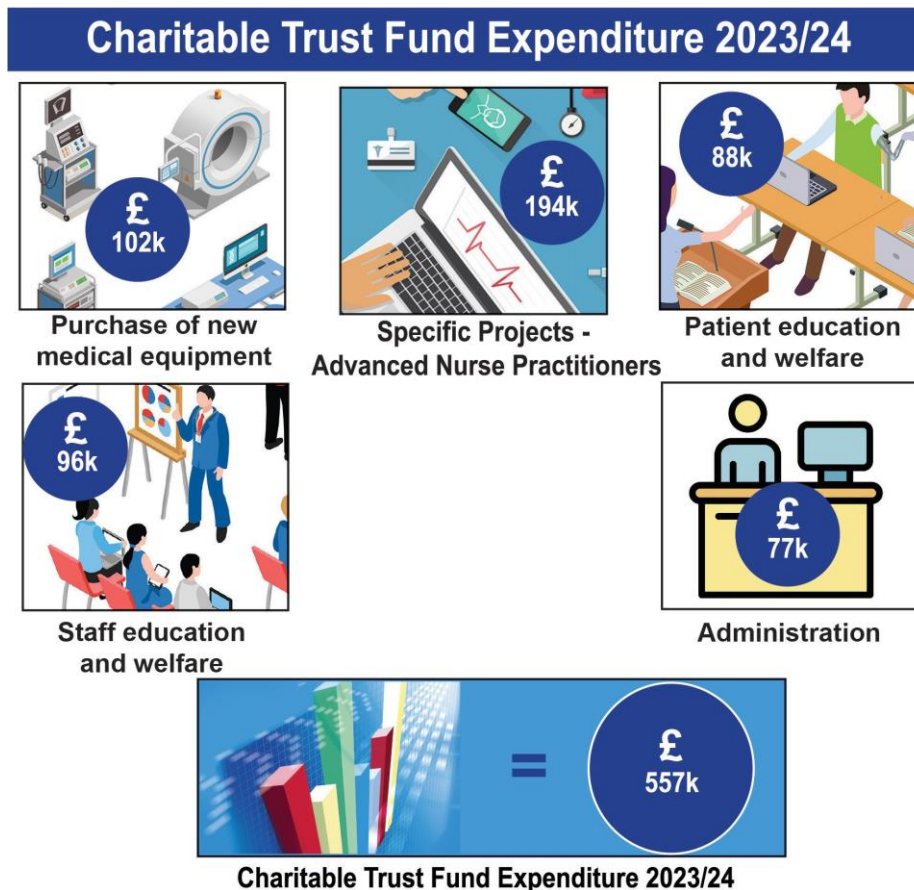
The Trust has already identified a range of low impact measures which it is taking forward to reduce expenditure in 2024/25 and Directors believe that the Trust will continue to operate on a “going concern” basis.

Income & Expenditure from Charitable Donations

The Trust also receives charitable donations from members of the public. During the financial year 2023/24, the Trust received just over £0.40m in donations or grants (£0.25m in 2022/23). 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 2023/24 just over £0.5m was spent (£1.0m in 2022/23). This 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.

Performance Analysis

Sustainability Report

Waste

	2021/22.	2022/23.	2023/24	2 Year % Change	Commentary
Clinical Waste					Includes all potentially infected waste and pharmaceutical waste.
Tonnage	1074	1047	1005	-6.9%	Tonnages continuing to reduce, particularly in the hospitals. The flock resulting from the treatment process was all sent for Energy Recovery. A second outlet for the flock is used meaning that no loads are sent to landfill.
% Change yr-yr	5.5%	-2.5%	-4.0%		
% Treated Waste: Recovered	98.8%	100.0%	100%	N/A*	Unit costs of clinical waste approximately doubled following award of a new contract in August 22. So whilst tonnage is reducing, costs are rising. The new contract has been let for a 5 year period so these higher costs will persist.
% Treated Waste: Landfilled	1.2%	0.0%	0.0%		
Disposal Cost	£0.51m	£0.91m	£1.05m	103.4%	Community collection costs continue to reduce year on year, reflecting community facilities returning to more usual activities, post pandemic, and no current requirement to collect from additional vaccination centres.
% Change yr-yr	12.3%	75.3%	16.0%		
Community Collection Cost	£0.07m	£0.05m	£0.04m	-32.3%	
% Change yr-yr	13.9%	-18.3%	-17.1%		
Sub Total Clinical Cost	£0.58m	£0.96m	£1.10m	87.8%	
% Change yr-yr	12.5%	64.6%	14.1%		
Non-Clinical Waste					Includes non-hazardous recyclables and non-recyclables.
Domestic Waste					
Tonnage	1589	1440	1331	-16.2%	Sustained tonnage reduction year on year, leading to some small savings. This has resulted from reduced Personal Protective Equipment packaging following the pandemic. The portion of this waste stream unsuitable for recycling is sent for energy recovery (Refuse Derived Fuel) with only 1.5% landfilled.
% Change yr-yr	2.0%	-9.4%	-7.6%		
% Recycled	47.0%	46.2%	46.5%	N/A	
% Recovered	51.5%	52.3%	52.0%		
% Landfilled	1.5%	1.5%	1.5%		
Disposal Cost	£0.22m	£0.24m	£0.23m	7.2%	
% Change yr-yr	2.7%	9.2%	-1.8%		

Performance Analysis

Sustainability Report

	2021/22	2022/23	2023/24 %	% Change	Commentary
Bulky Skip Waste					Includes discarded furniture and equipment.
Tonnage	290	240	200	-31.0%	Tonnages have continued to fall post pandemic. The portion of this waste stream not suitable for recycling is landfilled as it is not suitable for Refuse Derived Fuel.
% Change yr-yr	-3.8%	-17.3%	-16.7%		
% Recycled	42.6%	40.0%	36.0%	N/A	Disposal costs have not fallen in line with tonnage reductions due to a price increase of 15% being accepted in May 22 due to inflationary pressures being encountered by the provider, particularly for fuel.
% Recovered	0.0%	0.0%	0.0%		
% Landfilled	57.4%	60.1%	64.0%		
Disposal Cost	£0.03m	£0.03m	£0.02m	-6.1%	
% Change yr-yr	4.2%	1.7%	-7.7%		
Food Waste					Includes preparation waste and uneaten food from meals
Tonnage	239	234	229	-4.2%	Tonnages continue to fall as the Trust seeks reduction in food waste. This waste is 100% recycled as it is sent either for composting or for anaerobic digestion generating green electricity / biogas / compost.
% Change yr-yr	-4.0%	-2.2%	-2.1%		
% Recycled	100.0%	100.0%	100.0%	N/A	Disposal costs reduced in 2023/24, despite acceptance of a 13% price increase in June 22.
Disposal Cost	£0.02m	£0.03m	£0.03m	-17.0%	
% Change yr-yr	2.7%	17.5%	-0.3%		
Confidential Waste					Includes paper / other waste with sensitive information
Disposal Cost	£0.02m	£0.02m	£0.02m	-15.7%	Cost remains stable. This waste is 100% recycled following security shredding. The number of bags disposed of has reduced from 12,152 in 2022/23 to 10,902 in 2023/24. This downward trend is expected to continue following the introduction of encompass.
% Change yr-yr	0.4%	2.2%	-17.4%		
% Recycled	100.0%	100.0%	100.0%	N/A	
Other Waste					Includes electrical equipment, chemicals and garden waste
Disposal Cost	£0.01m	£0.00m	£0.00m	-24.6%	Electrical waste is dismantled and recycled, chemicals safely disposed of and garden waste is composted. Quantities are small and arise sporadically.
% Change yr-yr	5.9%	-37.7%	21.0%		
Sub Total Non-Clinical Cost	£0.30m	£0.32m	£0.31m	4.5%	
% Change yr-yr	2.7%	7.7%	-2.9%		

Performance Analysis

Sustainability Report

	2021/22	2022/23	2023/24	2 Year % Change	Commentary
Totals for all Waste					
Tonnage	3191	2960	2765	-13.4%	Overall tonnage continues to fall which is positive however costs substantially increased, primarily due to the increase in clinical waste costs.
% Change yr-yr	2.1%	-7.2%	-6.6%		
Total Cost for all Waste	£0.88m	£1.28m	£1.41m	59.5%	
% Change yr-yr	9.0%	45.2%	9.8%		

*N/A – Not applicable – Trust is not required to show the 3 Year % change

Utilities

Utility	2021/22	2022/23	2023/24	2 Year % Change	Commentary
Gas Expenditure	£4.37m	£6.14m	£4.50m	3.0%	Energy market has relaxed from previous financial year. Benefitting from oil to gas conversions.
Consumption (kwh)	59,716,475	66,992,424	74,158,124	24.1%	
Elec Expenditure	£6.79m	£8.68m	£6.09m	-10.3%	Energy market has relaxed from previous financial year
Consumption (kwh)	31,892,700	35,406,571	35,937,558	12.9%	Consistent Consumption
Oil Expenditure	£2.20m	£2.24m	£1.22m	-44.5%	Energy market has relaxed from previous financial year
Consumption (mwh)	33,607	24,482	16,835	-50.0%	Oil to gas conversions
Biomass Expenditure	£0.00m	£0.00m	£0.00m	0.0%	No biomass boilers used
Consumption (mwh)	0	0	0	0.0%	No biomass boilers used
Water Expenditure	£0.93m	£1.04m	£1.52m	63.4%	Borehole offline for maintenance
Consumption	418,283	469,135	591,333	41.4%	
Total Expenditure	£14.31m	£18.14m	£13.34m	-6.8%	
Estate Consumption (mwh)	125,216	126,881	126,881	1.3%	Consistent Consumption
Trust Carbon Emissions (tonnes)	19,529	18,557	18,557	-5.0%	Consistent
Carbon Reduction Cost	£0.00m	£0.00m	£0.00m	0.0%	

Accountability Report

Non-Executive Directors' Report

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

This year, 3 new Directors and 4 Non-Executive Directors joined the Board. We welcomed the appointment of Rachel Gibbs as Director of Adult Services & Healthcare in Prisons, Marc Neil as Director of Unscheduled Care, Medicine and Cancer Services and Clare-Marie Dickson as Director of Primary Care & Older People. Additionally, Norman McKinley, Kieran Donaghy, Anne Quirk and Raymond Havlin joined as NEDS. We would like to pay tribute to Maynard Mawhinney & Dr Maura Briscoe, whose tenure as NEDS ended in early 2024. Both provided support & friendship to members of Board, wisdom, insight and independent voices. We are sorry to lose such great colleagues and wish them both well for the future.

As we end the 2023/24 year we witnessed the launch of a major new electronic health and care record system “**encompass**” across the Trust on the 9 November 2023. It is important to mark the significance of its implementation as the first Trust in Northern Ireland to ‘Go Live’. All involved have contributed to a herculean effort to make it happen on time and with minimal disruption to normal business. We thank everyone making this happen.

Our Executive Management Team continued their tireless work and dedication leading the Trust through a difficult year. As a Trust Board, we share a common goal to promote the health and wellbeing of our local population by supporting the continued efforts of our incredible staff.

The Trust Board continued its work to promote and enhance corporate governance. During the year, our Charitable Funds Committee was able to support a wide range of projects including the provision of a Clown Doctors service in children’s hospital wards and a range of Artists who work with service users in the community.

Throughout the year, NEDs have had discussions and made informed decisions, at Board meetings on many topics including:

- Patient Safety and the Provision of Quality Services;
- Opening of the new Emergency Department on the Ulster Hospital Site
- Financial pressures experienced
- Closure of Ards & North Down Minor Injury Service
- Queues of Ambulances outside ED due to lack of capacity and patient flow
- Launch of a new Continuity of Midwifery Care model
- Specific audit assignments which received limited, partially unacceptable or unacceptable levels of assurance
- Mandatory training initiatives
- External Reviews/Inquiries
- Accommodating Learning Disability patients in Mental Health inpatient wards due to lack of provision at Muckamore Abbey Hospital;

Accountability Report

Non-Executive Directors' Report

- Concern for quality of care in Mental Health inpatient wards, following DoH's decision not to approve the business case for a much needed, state-of-the-art inpatient facility on the Ulster Hospital site
- Safeguarding of both Adults and Children;
- Pressures within Hospital Services and Emergency Care
- The activity performance of the Trust
- Corporate Parenting including our work on adoption panels
- A new framework for learning and improvement following Serious Adverse Incidents

All NEDs actively participate in the Trust's extensive governance infrastructure through membership of the Audit, Governance Assurance, People & Culture, Charitable Funds, Remuneration or Finance & Performance Committees. The first 4 of these Committees are all chaired by NEDs reporting directly to the Trust Board.

We recognise the importance of high quality documentation for decision making and record keeping as well as active management and regular review of corporate risks contained within the Board Assurance Framework Risk Document and Corporate Risk Register.

Additionally, all NEDs played an important role in the recruitment panels for new Directors, Advisory Appointment Committees for Consultants and online events throughout the year giving us the important oversight of senior appointments across the Trust and visible leadership, which remains an essential component of our wide-ranging role. We look forward to continuing to make a significant contribution to the governance and oversight of the Trust's work as we move into 2024/25.

Our heartfelt thanks go to all of our staff, our volunteers and our independent/ community sector partners for all that you do in partnership to deliver the myriad of services to our communities.

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

Accountability Report

Corporate Governance Statement

Introduction / Scope of Responsibility

The Board of the South Eastern Health and Social Care Trust is accountable for internal control. As Accounting Officer and Chief Executive of the Trust, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH). The Trust has a number of processes in place to ensure effective working with key stakeholders. These include:

- Agreements with the main Commissioning body, the Strategic Performance & Planning Group (SPPG) within the DoH, 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 the DoH and the Minister, 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 and public consultations on all major service changes, to ensure active engagement with the community we serve;
- Twice annual Accountability meetings with DoH and monthly meetings with SPPG
- Acting upon the findings of RQIA inspections/reviews.

The table below outlines various forums where its Executive members represent SEHSCT.

Forum	Purpose of Forum	SEHSCT Representative
Performance, Transformation & Efficiency Board (PTEB)	To provide strategic leadership to oversee and make decisions on the performance and transformation of the Health & Social Care sector.	Chief Executive
Children's Services Improvement Board (CSIB)	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
Regional Cancer, Unscheduled Care, Major Trauma, Diabetes and Critical Care networks	To provide strategic leadership, agreeing priorities for the transformation of services and standardising services and practice regionally	Directors of Hospital Services
Mental Health and Learning Disability Improvement Board	To provide strategic leadership, agreeing priorities for the transformation of Mental Health	Director of Adult Services & Healthcare in Prisons

Accountability Report

Corporate Governance Statement

	and Learning Disability services and standardising services and practice regionally.	
Central Nursing & Midwifery Advisory Committee (CNMAC)	To provide relevant, timely and resolved advice to the DOH	Deputy Chief Executive and Director of Nursing & Patient Experience
Senior Finance Forum	To collaborate & deliver the strategic finance agenda for the 5 HSC Trusts in NI along with resolved advice to the DoH	Deputy Chief Executive and Director of Finance & 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 and Organisation Development

Compliance with Corporate Governance Best Practice

The Trust applies the principles of good practice in Corporate Governance and continually strengthens its arrangements through an on-going process of assessment against best practice. Each April, the Board Governance Self Assurance Tool (BGSAT) is completed. This provides assurance to the Board that it is conducting its business in line with best practice. BGSAT was completed in April 2024 for the 2023/24 year.

Trust Board devoted a number of development days for Board Governance Arrangements during the last financial year.

As Non-Executive Directors, we can provide assurance that the Board has complied with its Section 75 equality and good relations duties by ensuring any policies developed or renewed are subject to consideration of the groups that may be impacted. In practice, this requires all new or revised policies to be screened against each Section 75 group to ascertain if it should be subject to a full impact assessment. Policies are then endorsed by the relevant Director(s).

The Board has complied with the Corporate Governance Code in the key areas of leadership, ensuring that a clear vision for the Trust was articulated. When considering any significant new policies, we look to satisfy ourselves how they will contribute to achievement of the Trust's vision and objectives. In practice, this is achieved through:

- Discussion at Trust Board on how key policies will contribute to achieving the Trust's vision;

Accountability Report

Corporate Governance Statement

- Receiving regular updates on measures being taken to address key Corporate Risks which includes defining the Trusts risk appetite and managing risks. ;
- Using our wide ranging experience to challenge and scrutinise both the financial and performance activity of the Trust;
- Seeking assurances from both Directors, Independent 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 Trusts objectives and priorities.

Integrated Governance and Assurance Framework

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

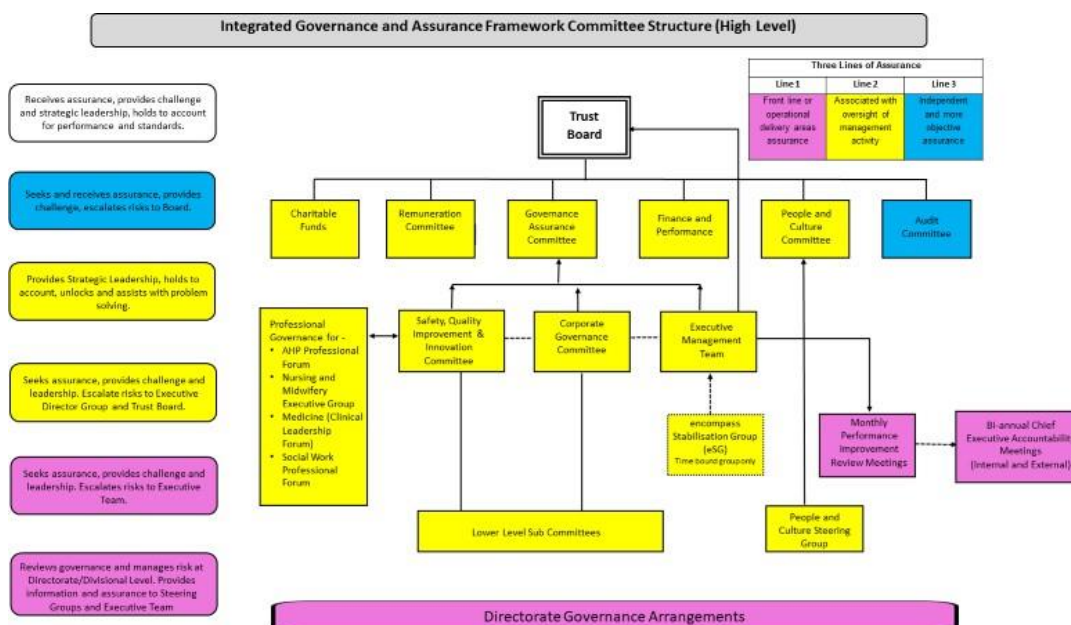
- A schedule of matters reserved for Board decisions;
- A scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers;
- Standing Orders
- Standing Financial Instructions;
- Register of Interests;
- Code of Conduct & Accountability for Board members and staff;
- 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 and Operational Performance/Service Improvement. Risk Management and Governance Strategies, Quality 4All, the People Plan and the Trust 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 **Board** is to establish the Trust's strategic direction and aims, ensure accountability to the public for our performance and ensure that the Trust is managed with probity and integrity. It has six sub committees: -

- Audit;
- Charitable Funds;
- Finance & Performance;
- Remuneration & Terms of Service
- Governance Assurance and
- People and Culture

Attendance at Trust Board and sub-committee meetings is recorded. The number of meetings held in 2023/24 is detailed below. Each sub-committee has an approved Terms of Reference in place to guide its work.

Meetings of Trust Board and Sub Committees held in 2023/24

Board/Committee	Minimum Number of Meetings Required	Actual Number of Meetings Held	% Attendance by NEDs
Trust Board	8	8	91%
Audit Committee	4	6	89%
Charitable Trust Funds Committee	3	3	100%
Finance & Performance Committee	5	5	100%
Remuneration & Terms of Service Committee	2	2	100%
Governance Assurance Committee	3	3	86%
People and Culture Committee	4	2	100%

Accountability Report

Corporate Governance Statement

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 Trust Funds Committee	Finance & Performance Committee	Remuneration & Terms of Service Committee	Governance Assurance Committee	People & Culture Committee
Chaired by	NED	NED	NED	Chairman	NED	NED
Focus	<ul style="list-style-type: none"> Trusts' system of internal control Financial governance Internal and external audits Fraud Scrutiny of the Annual Report and Accounts. 	<ul style="list-style-type: none"> Oversee the administration of Charitable Funds, their investment and disbursement. 	<ul style="list-style-type: none"> Ensure that the Trust breaks even financially each year Review the financial strategy Review performance information Review financial monitoring information including Savings Plans 	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Trust internal Governance excluding Financial Governance 	<ul style="list-style-type: none"> 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 and 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

Accountability Report

Corporate Governance Statement

Sub Committees of the Governance Assurance Committee (GAC)



Accountability Report

Corporate Governance Statement

Risk Management and the Risk Control Framework

The Trust's Risk Management Strategy is based on the principles of ISO 31000: 2018 (Risk Management Guidelines). It is reviewed by the Corporate Governance Committee (taking account of problems and/or significant external developments that arise during the course of the year) and updated on an annual basis (circa December each year).

This document is available for all staff via the intranet and details the clear chain of accountability for managing risk from the Accounting Officer downwards. It clearly defines the responsibilities of the Executive Management Team, Trust Board, Audit Committee, Governance Assurance Committee and other relevant sub committees.

It also includes the Trust's Risk Management objectives, the application of the Trust's risk matrix and a definition of acceptable risk. All risks, whether resulting from accidents, incidents, adverse events, hazard reports or any form of risk assessment must be graded in accordance with the risk matrix and entered on the appropriate risk register/s where relevant.

Risk tolerance levels are included within the risk management strategy and application of the risk matrix assists on how to risks from Department to Directorate and, if necessary, to a Corporate level. Action plans, containing mitigation measures, are developed for all significant risks. Each risk is assigned a risk owner who has the authority to allocate actions to specific staff.

Both Directorate Risk Registers (DRR) and Corporate Risk Registers (CRR) are recorded and managed electronically via the Trusts Datix system. The Corporate Governance Committee and the Governance Assurance Committee receive reports on the Risk Registers on a quarterly basis. Risks affecting the Trust's corporate objectives are documented on the Board Assurance Framework (BAF) Risk Document. Each risk documented on the BAF is linked to one of the Trust's identified strategic objectives and in turn has an identified level of risk appetite. Regular reports on the BAF and CRR are submitted to the Governance Assurance Committee, which is a subcommittee of the Trust Board during the year.

The amount of risk the Trust is willing to accept, known as 'risk appetite' varies depending on each individual risk. Risks broadly cover financial, clinical, patient or service user experience, infrastructure and our workforce. The Trust will continue to mitigate against any risks that could result in poor quality care or unacceptable clinical or service user risk, non-compliance with standards or poor clinical or professional practice.

SEHSCT Risk Appetite Statement

The South Eastern H&SC Trust recognises the importance of optimising risk in relation to the delivery of its strategic objectives, and also that the relationship with patients, staff, contractors, the general public and other stakeholders is key to the Trust's success. The Trust is committed to uphold a duty of care to ensure that safety is not compromised and therefore, taking into consideration that most risks cannot be completely eliminated, the Trust will have a low tolerance to risks that could result in a negative impact on the safety of patients, staff, contractors, the general public and other stakeholders.

Accountability Report

Corporate Governance Statement

Staff are trained to manage risk in a way appropriate to their authority and duties. Managers with staff reporting to them are accountable for ensuring that appropriate guidance, support and training is available to all their staff. A policy has been developed with an operational guide to assist those with the responsibility for risk registers and in addition training is provided by both the Risk Management Department and other specialist advisers to embed risk management concepts and tools into everyday business.

The Trust promotes an open and just culture in which Trust staff are encouraged to undertake individual reporting of incidents and near misses, and review to identify learning. Incident reporting is a key mechanism for quality improvement and is at the heart of the governance programme.

The Trust's Incident Policies and Procedures are reviewed and updated on a regular basis. In addition, there is regular consultation with internal and key stakeholders and partners on risk.

Information Risk

The Accounting Officer and the Board receive assurances on information risk via reports to the Corporate Governance Committee. The Following the decision to amalgamate the Information Governance Steering Committee and the Digital Health Programme Board, the newly formed Digital Health & Information Governance Sub Committee (DHIG) held its inaugural meeting on 6 April 2023. The terms of reference for the DHIG includes the requirement to lead, coordinate and direct the strategic agenda relating to information governance issues in the Trust. Information risks are identified at all levels in the organisation and, where appropriate, included in the Directorate and/or Corporate Risk Register and/or Board Assurance Framework Risk Document.

The Trust ensures that information used for operational and reporting purposes is handled appropriately via the monitoring of any data breaches and the mandatory training of all staff on information governance. Trust staff pay particular cognisance to adhering to the Trust's Information Governance & ICT Policies and Guidelines when operational information may need to be used by third parties or other parts of government and public organisations by ensuring data access and/or contractual agreements are in place in line with GDPR requirements.

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 (DoH) regarding compliance with this Act. The role of 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 Chief Clinical Information Officer (CCIO) and encompass Lead Professional Information Officers to support the introduction of the encompass programme. All Assistant Directors undertake the role of Information Asset Owner (IAO).

Accountability Report

Corporate Governance Statement

Each Directorate holds an information asset register. Each Directorate ensures that information risks are considered in conjunction with the Trust's Risk Management Strategy. The Head of Information Governance & Litigation Services participates in the DoH Information Governance Advisory Group (IGAG) to ensure that the information governance agenda in the Trust meets the needs of DoH.

Staff are trained and encouraged to report all data losses or breaches in confidentiality so the Trust can investigate and learn from the reasons behind them. All reported incidents in 2023/24 were assessed. While there were several small-scale episodes, the impact was limited and procedures put in place to minimise the chance of them re-occurring. Two incidents were reported to the Information Commissioner's Office (ICO) during 2023/24 (3 in 2022/23). The ICO has concluded their investigations for one case with no further action taken based on the prompt remedial work undertaken by the Trust. One incident remains under investigation by the ICO.

Risk of Cyber Security Attacks

The Trust continues to be committed to ensuring the security of information held in electronic form in accordance with its ICT security policy and in line with the Regional Cyber Security Programme Board. The risks associated with cyber threats remain high, and the Digital Services Department continue to maintain robust cyber security through continued focus on technical security measures, governance and compliance. The Trust is committed to meeting the Network & Information Systems (NIS) Regulations and is utilising the Cyber Assessment Framework (CAF) to inform the ongoing Cyber Programme of work. The Trust continues to review its cyber related corporate risk to take account of local, national and global cyber developments and in respect to cyber incident responses has, in concert with regional partners, robust procedures to act swiftly to any alerts.

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.

In previous years the Trust's business planning process was carried out in accordance with Department of Health (DoH) guidance and would result in the production of an annual Trust Delivery Plan (TDP). This was the Trust's response to the priorities set out in the HSC Commissioning Body's Joint Commissioning Plan. Each Trust Director is accountable for delivering against the elements of the TDP that fall within their sphere of responsibility each year through their Directorate Management plans. All plans are aligned to the objectives and outcomes set out in the four-year Corporate Plan.

In summer 2022, the Department of Health produced a 2022/23 HSC Service Delivery Plan with a focus to return to pre-covid activity levels. These continue to be the metrics utilised to monitor and report against baseline activity targets on a monthly basis. Regional activity is tabled at the Performance and Transformation Executive Board chaired by the Permanent Secretary.

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

Accountability Report

Corporate Governance Statement

compliance with the Governance, Risk Management and Safety, Quality & Experience agendas.

In 2023/24, the Trust prepared a one year extension to the 2022-23 Trust Corporate Plan setting out our priorities. The existing Trust vision, purpose and themes remain in effect until a new four-year Corporate Plan is launched.

As the Trust prepares for 2024/25, we will conduct a light touch review and roll forward the current business plans and complete a refresh of the Corporate Plan. A regional programme of work is underway to develop the Northern Ireland Integrated Care System, which will outline the priorities and outcomes HSC will be required to deliver. It is anticipated that this will be launched in 2024. The Trust will then revise its business planning arrangements accordingly.

Public Stakeholder Involvement

The Trust aims is committed to involving stakeholders, through its integrated Involvement and Experience arrangements, to ensure that Service Users, Carers and their representatives have an opportunity to influence how services are delivered in the future.

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 regularly interfaces with public stakeholders, where appropriate, with regard to risks that may impact them. Summary information on the Corporate Risk Register, including the range of persons that could be affected, by specific issues is presented twice a year to a public meeting of the Trust Board.

The Trust Involvement team supports Service Users and Carers through leadership of the Trust Service User Network and through managing service user involvement opportunities.

The agenda for the Trust's Involvement and Experience Leadership committee (TIEL) 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 TIEL 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 committees and via the provision of evidence.

Fraud & Anti-Bribery

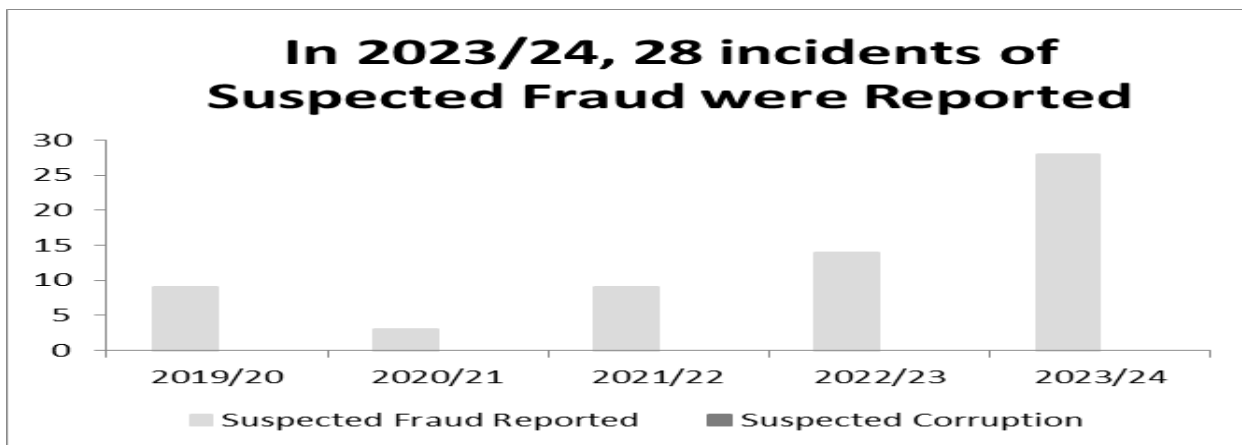
The Trust takes a zero tolerance approach to fraud and bribery in order to protect public funds. We have put in place an Anti-Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or

Accountability Report

Corporate Governance Statement

perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer promotes awareness, co-ordinates investigations in conjunction with the BSO Counter Fraud and Probity Services team and provides advice to personnel on fraud reporting arrangements. All staff have to undertake mandatory fraud awareness training in support of the Anti-Fraud Response Plan, which is kept under review and updated as appropriate. A fraud risk assessment was last completed in 2021/22. Financial Awareness training for staff contains a module on fraud awareness and reporting.

The chart below depicts the numbers of suspected fraud cases reported. Some suspected fraud cases are not substantiated following preliminary investigation. The increase since 2022/23 is due to greater awareness raising on specific fraud threats via e-mail announcements made to all staff. To date there has not been any incidents of corruption suspected.



Counter Fraud and Probity Services

During 2023/24, 28 new cases of suspected fraudulent activity were reported to Counter Fraud Services (14 in 2022/23). The majority of suspected fraud cases relate to pay.

Of the 28 new fraud cases reported, 20 remain open at the end of 2023/24. Of all the active cases in this financial year, five were referred to PSNI. Of these five, one has been taken forward by the Crown Prosecution Service to court and another is being considered for criminal prosecution.

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 through such activity and will seek to take action against the perpetrators where possible.

Budget Position and Authority

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

Accountability Report

Corporate Governance Statement

Assurance

A new Integrated Governance and Assurance Framework (IGAF) launched in May 2023. It is updated annually.

The IGAF sets out the Board's arrangements for integrated governance, organisational structure and accountability, through which the Board's responsibilities are fulfilled. To this end, the Board is responsible for ensuring that the Trust has effective systems in place for governance which is essential for the achievement of organisational objectives and in line with the objectives set by the Minister of Health.

The Board are required to have in place structures and arrangements that will provide good governance and to ensure that decision-making is informed by intelligent information, covering the full range of aspects relating to corporate, financial, clinical and social care governance. This allows the Board to take a holistic view of the organisation, the Trust's capacity to meet its objectives as well as its legal and statutory responsibilities.

The Board has an overarching responsibility, through its leadership and oversight, to ensure and seek assurance that the organisation operates with openness, transparency, and candour, particularly in relation to its dealings with service users and the public. The IGAF aims to support the Board in the fulfilment of their statutory duties.

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 Board to judge whether or not its agenda is focussed on the issues that are most significant in relation to achieving the organisation's 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 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).

Both the Audit and the Governance Assurance 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.

The Trust provides proportionate assurance to relevant policy leads in the DoH via the submission of a Mid-Year Assurance Statement. This was last submitted in October 2023.

Sources of Independent Assurance

The Trust obtains independent assurance from the following sources:

Accountability Report

Corporate Governance Statement

Internal Audit

SEHSCT utilises 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 2023/24 Internal Audit reviewed the following systems:

Audit Assignment	Level of Assurance**
Budgetary Control & Financial Stability	SATISFACTORY
Domiciliary Care assessment process	SATISFACTORY
Implementation of encompass	SATISFACTORY
Operation of Trust's Committee Structures	SATISFACTORY
Incident Management	SATISFACTORY
Management of Client Monies in Independent Sector Nursing Homes	PART SATISFACTORY PART LIMITED
Cash Management in Social Care Facilities	PART SATISFACTORY PART LIMITED
Procurement and Contract Management of Independent Nursing Homes contracts	LIMITED
Non Pay Expenditure	LIMITED
IT audit	LIMITED
Governance & Management and Use of Agency Staff	LIMITED
Payments to Staff including Job Planning for Medics	PART LIMITED PART 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.

Management of Client Monies in Independent Sector Nursing Homes

Part Limited assurance was provided in relation to the Trusts monitoring arrangements for residents' finances by Key Workers as this does not consistently occur as required for Service Users' within Nursing Home Settings. In addition, one Care Home had a significant number of issues noted. These included the absence of resident's agreements and financial assessments by Key Workers and a significant number of other control divergences relating to the management of residents' cash, the comfort fund and resident's property

Cash Management in Social Care Facilities

William Street Children's home received Part Limited assurance due to a combination of significant control issues that increases risk in this facility. The management of cash floats and outreach and project monies required enhancement at this home. A sum of £2,000 was not accounted for at the time of the audit. This related to project monies received into the home.

Accountability Report

Corporate Governance Statement

Issues were also identified about the nature of expenditure for this project. Differences were noted between cash held and that recorded in the Safe Register; and there was no control over Outreach monies.

Procurement and Contract Management of Independent Nursing Homes contracts

Limited assurance received on the basis that the current regional contract is outdated, requires significant review and is not fully reflective of services provided by Homes. Roles and responsibilities in the regional contract are not clearly defined. Internal Audit acknowledges that responsibility for updating the contract rests with SPPG in conjunction with the 5 Trusts.

Despite annual spend in excess of £101m, the contracts have never been subject to procurement. In 2022, the Trust identified care home procurement as its number 1 priority to the Social Care Procurement Board and is represented at this Board, which is chaired by the SPPG and was tasked to take forward Social Care Procurement priorities regionally.

In June 2018, COPNI, in the 'Home Truths' report, recommended that the contract should be reviewed and updated. While a regional project is in place to review the contract, an updated contract is not likely to be in place before 2025.

Control over third party contributions and One to One Care packages is not robust – these are not included in the contract and rates charged are not appropriately controlled.

Non-Pay Expenditure

Limited assurance has been provided on the basis that controls over Management of Revenue Business Cases need strengthened and clarified. Currently business cases are not completed for expenditure decisions funded through existing Trust funds – this position needs clarified with DoH in the context of the new updated 2023 DoH circular guidance. There are gaps in information held on the business case register. If addressed these would improve the management and monitoring of business cases, expenditure against approved amounts, and the completion of Post Project Evaluations.

In terms of Taxis and Private Ambulances, the Trusts controls over the validation of invoices, both contracted and non-contracted are not adequate or operating effectively. Spend was also being incurred with non-contracted providers, across both services. The total costs across these non-contracted providers was £672k (32%) during 2022/23, of which £622k related to 1 provider. There is a need to fundamentally review and modernise the approach to Management of use of taxis in the Trust. There is a need to assess the cost effectiveness and ongoing need for the use of private ambulance contractors to provide ambulances and ambulance receivers.

IT audit

As a number of significant actions were taken during the year, the assurance rating for Vulnerability Management has improved to Limited in 2023/24. Of the 30 agreed recommendations:

- 16 were due for implementation by 31 March 2024: 7 have been Implemented and 9 are partially implemented
- 14 recommendations not due for implementation until after 31 March 2024: (none implemented at this point).

Accountability Report

Corporate Governance Statement



Governance & Management and Use of Agency Staff

Internal Audit provided Limited assurance in relation to the Governance and Management of Use of Non-Medical Agency Workers. Nine of the 12 recommendations accepted in 2022/23 are implemented and 3 are partially implemented. The Trust has undertaken a number of significant actions in 2023/24.

The following significant control issues remain:

- No evidence of prior approval to use non-contracted agencies or confirmation that pre-employment checks, such as Access NI and qualifications, were completed. This is due to managers not completing the checklists as required.
- Audit testing identified issues in respect of the approval and checking of agency invoices; and evidencing that the use of agency workers was appropriate including contacting contracted agencies first, awarded in ranked or tiered order, in line with the frameworks in place and prior to going off-contract or utilising contracted providers for services that they are not contracted to provide.
- IA did not identify any consistent overcharging by any contracted agency, as identified in 2022/23, although their findings in relation to the absence of robust checks on invoices prior to approving for payment suggest that overcharging, if it existed, would go unchallenged leading to overpayments.



Payments to Staff

Unacceptable assurance in relation to Management of Job Planning was provided on the basis that 74% of Consultants / SAS Doctors (as per the Trust's central job plan database) did not have up to date (approved within the last year) job plans in place. There needs to be enhanced corporate oversight and direction to drive the significant improvement necessary to ensure all Consultant / SAS Doctors have a current, annual job plan. Without an approved, up-to-date job plan, there is limited evidence that medical staff are being effectively managed and HSC time is utilised to best effect in the context of significant waiting times. A robust process for monitoring

Accountability Report

Corporate Governance Statement

the timely completion of job plans is not in place and there is no reporting on the status of completed job plans within the Trust's governance framework.

Limited assurance in relation to Payments to Medical Staff was provided on the basis that control over both contractual and additional payments requires strengthening. Sample testing identified both over and under payments in relation to contractual payments. A comparison of claims for additional payments (WLI / Extra Duties / Locum) to job plans identified 24% of claims reviewed where there is a risk that staff have been paid to perform work at the same time that there are being paid for scheduled PA's / SPA's as per their job plan. Staff in post (SIP) checking processes remain a significant issue due to the high non-response rate to SIP report checks.

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 (fully implemented 86% & partially implemented 14%).

Shared Services Audits

A number of audits, summarised below, were conducted in 2023/24 on BSO Shared Services. The recommendations in these audit reports are the responsibility of BSO Management to take forward.

Shared Services Audit	Level of Assurance
Payroll	Part Satisfactory & Part Limited
Accounts Payable	Satisfactory
Accounts Receivable	Satisfactory
Recruitment Services	Limited

Overall Opinion

In her annual report, the Head of Internal Audit provided the following opinion on the Trust's system of internal control:

*Overall, for the year ended 31 March 2024, I can provide **satisfactory assurance** on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.*

Although content to provide overall Satisfactory assurance, Head of Internal Audit highlights that unacceptable assurance has been provided in respect of Management of Job Planning and limited assurance has been provided in a number of key areas including Governance & Management of Use of Non-Medical Agency Workers, Vulnerability Management and Management of Independent Residential and Nursing Home Contracts. It is important to maintain the focus on the control environment improvement.

Other Sources of Independent Assurance

The Trust also receives independent assurance from the following bodies:

Accountability Report

Corporate Governance Statement

- Northern Ireland Audit Office
- Regulation and Quality Improvement Authority
- 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, 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;
- Use of Patient Stories to confirm/assure it on the standard of services;
- 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. I am informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework. Comments made by the external auditors in their management letter are also considered. I have been advised on the effectiveness of the system of internal controls by the Audit Committee and the Governance Assurance Committee.

The Trust's system of internal control is built on a comprehensive set of committees covering all aspects of governance including clinical & social care governance, risk management (including organisational controls) and financial controls. Notable improvements were implemented, in the last 12 months, to internal controls surrounding the use and management of Recruitment Agencies and to further enhance the Trust's protection against cyber attacks.

Trust teams have worked relentlessly over the last 12 months to improve on issues identified in the work of internal audit in 2022/23. It is encouraging that progress on these key issues has helped in enabling the Head of Internal Audit to provide a satisfactory level of assurance regarding the adequacy and effectiveness of the organisation's framework of governance, risk management and control (page 73). There remain a number of issues still to be resolved, along with further issues identified in 2023/24. The Trust will continue the strong focus on addressing all outstanding internal audit recommendations and in continuing to improve its governance, risk management and control systems and processes.

Trust Board regularly considers reports contained in the Assurance Framework/Corporate Risk Register. These reports contain information on levels of assurance, gaps in assurance or controls & action plans to mitigate any shortfalls.

In the section covering 'Compliance with Corporate Governance Best Practice' the Trust has outlined the infrastructure in place for reviewing receipt of external reports from reviews or inquiries to ensure that lessons are learned and actions implemented.

Accountability Report

Corporate Governance Statement

The Audit Committee approved a programme of internal audit assignments, informed by an analysis of risk to which the Trust is exposed, alongside discussions with members of the Executive Management Team and the Head of Internal Audit.

The Register of Declaration of Interests is maintained by the Board Secretary and is reviewed on an annual basis or earlier if changes are notified by Board members. It is available upon request. In addition, Board members provide an annual statement confirming their compliance with the Code of Conduct and Accountability.

In conclusion, as Accountable Officer, I am satisfied by the assurances provided by the Annual Reports of the Audit and Governance Assurance Committees in respect of the reliability and integrity provided by both Committees and of their comprehensiveness in meeting the needs of the Board and myself as Accounting Officer. Furthermore, I am of the opinion that the assurances available are sufficient to support the Trust Board and myself provide the direction needed to ensure that sustained improvements are being made to ensure that a sound system of internal control is in place.

Internal Governance Issues

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

The Trust reviewed the governance issues listed in the 2022/23 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 what the opinion of Internal Auditors was on the issue and whether the issue had hindered achievement of a key priority of the Trust.

Performance Related Issues

The Trust has mapped and amalgamated all Board level risks relating to performance targets into one overall Board Assurance Framework risk management document. The controls and assurances in place in respect of these risks, to achievement of corporate aims and objectives, is reported upon a quarterly basis. As such, a new overarching Internal Governance Issue titled 'Inability to deliver against the Commissioned Performance Targets' has been included on page 81 . On that basis, the activity related issues previously reported upon and listed below are closed. An update on each can be found on the page number indicated.

- Waiting times for elective care (page 10)
- Rising demand for children's residential care placements (page 23)
- Unregulated kinship foster placements (page 23)
- Unsupported children with a disability cases (page 23)
- Delays in the review of child protection case conferences (page 24)
- Unallocated cases with children's services (page 24)
- Meeting cancer care targets (page 38)

Accountability Report

Corporate Governance Statement

Compliance with Procurement Regulations (2015) for Social Care Contracts

The Public Contract Regulations 2015 require social care services to adhere to procurement regulations. The work to provide strategic direction and develop a regional procurement plan is being led by The Social Care Procurement Board (SCPB), chaired by the SPPG, with all Trusts represented. The responsibility for Social Care Procurement ultimately lies with SEHSCT.

The five priority areas of the SCPB are Care Homes, Domiciliary Care, Enhanced Domiciliary Care, Fostering Services along with Drug and Alcohol Services. All are at the planning and service strategy stage. Until the regional planning and service strategy work concludes and procurement takes place, no HSC Trust will be fully compliant with the requirements of the Public Contract Regulations for over threshold procurement.

SEHSCT has two internal audit recommendations relating to Domiciliary Care and Care Home procurement. The Head of Internal Audit acknowledges social care service planning and procurement is conducted regionally, and that timelines to fully address recommendations are not yet clear, but are expected to medium/long term. Progress against planned milestones (as they become known) will be monitored.

In the longer term the Adult Social Care Reform Board will bring forward proposals for a new model of Domiciliary Care and a new care home contract. In the meantime the Trust will discharge its statutory function to have controls and assurance in place for the services it commissions from the independent sector.

Meeting and Resourcing Demand at the Ulster Hospital Emergency Department

The Trust previously reported upon the need to address capacity, in order to safely provide services at the Ulster Hospital. Issues remain in relation to discharging patients from hospital when they are medically fit to do so. Demand continues to increase, capacity issues remain and some patients continue to wait longer than 12 hours in the Emergency Department (ED). Whilst performance within ED undermines the reputation of the Trust, and has hindered achievement of a key priority, further information can be found within the report of the Unscheduled Care Sub-Directorate on page 7 and also the Performance Analysis section (page 40).

Temporary Pause of Service at Lagan Valley Hospital Midwife Led Unit

The birthing service at Lagan Valley Hospital's midwifery led unit (MLU) was 'paused' on 30 March 2022 following two serious adverse incidents. This issue meets only one of the ten MPMNI factors to consider before inclusion within this section of the Governance Statement. This issue is one that could undermine the reputation of SEHSCT. The Trust deems it more appropriate to include commentary within the relevant Directorate overview contained on page 10.

Nursing & Residential Care

The Trust continued to encounter difficulties accessing beds at the regional tariff. Increasingly, providers are charging third party contributions to family members of residents for the first time. Additionally, some providers are attempting to charge third parties more than the annual inflation uplift provided by the Trust. To resolve this, the regional tariff rate set by SPPG annually, will need increased significantly.

Accountability Report

Corporate Governance Statement

Whilst the situation remains extremely challenging given the continuing increase to the cost of living and the lack of care home bed availability at the regional rate, this issue does not meet enough of the 10 factors in MPMNI guidance to merit its inclusion as an internal governance issue. The problem faced is a financial one i.e. the lack of care home beds available at the regional rate set by SPPG. As such, it is more appropriate to comment on this matter under the Primary Care and Older Persons Directorate contribution on page 16

Inability to meet Demand for Domiciliary Care Packages

The Trust has exceeded the target set by DoH to reduce unmet need by 10%, reducing the number of outstanding packages of care from 755 in September 2022 to 270. This issue is closed. Further detail is provided in the Primary Care and Older Persons Directorate update at page 16.

Muckamore Abbey Hospital

A safeguarding investigation at Muckamore Abbey Hospital in 2018, which is a Belfast Trust facility for patients with a severe learning disability, halted the ability to admit any new patients to Muckamore. This meant that SEHSCT patients were sometimes admitted to a general mental health ward. This practice has now reduced. As such, it is more appropriate to provide an update on the resettlement of patients from Muckamore in the Performance Overview section of this report. Please refer to page 21.

Implementation of the Mental Capacity Act (NI) 2016

The Trust faced the challenge of engaging sufficient medical practitioners to sit on panels and produce medical reports to comply with the above legislation. Senior Management worked to increase the number of medics trained in both the Acute and Community sectors through a number of actions. All internal audit recommendations were implemented in 2023/24 and the issue is now considered closed. Further commentary on this topic is on page 21.

Recruitment of Health and Social Care Staff

The Trust, along with other HSC organisations, has experienced challenges in the recruitment of key health and social care staff across many professions. This has not stemmed from a failure in governance, but due to supply and demand issues within the labour market. As such an update is now included at page 32 (People and Organisational Development Directorate Overview).

Financial Breakeven Requirement and Financial Challenges

Despite a challenging year, the Trust achieved a breakeven financial position, as it has done every year since its formation. This was only possible with the receipt of significant non-recurrent funding, expenditure reductions and planned in-year slippage on service developments. As the Trust is operating on the basis that it will be a 'going concern' in 2024/25 this governance issue is closed. A watching brief will be kept on whether it should be included as an internal governance matter for inclusion in the 2024/25 Mid-Year Assurance Statement.

The Finance Report on page 49 provides further commentary and the financial outlook for 2024/25.

Accountability Report

Corporate Governance Statement

Management & Governance of Recruitment Agency Workers

In March 2023, both Internal Audit and Counter Fraud Services reported a number of issues regarding deficiencies in the system of control for the engagement of recruitment agency workers and the subsequent approval of invoices received from two separate suppliers. Internal Audit identified that the controls for non-medical agency workers, both contracted and non-contracted, were not adequate or operating effectively despite the considerable expenditure incurred.

Internal Audit identified consistent overcharging by one contracted agency, which had not been detected through the invoice approval process. There was also no evidence of prior approval or completion of pre-employment checks.

To remedy the situation the Trust established an Agency Management Oversight Group represented by members of the Executive Management Team. Reports on the use of on and off contract agency spend is reported regularly, together with information from the Trust's nursing and administration bank office, on the booking of shifts. The Trust has stopped using off-contract recruitment agencies for nurses and nurse assistants. It has also ceased using agency staff for qualified social work roles.

SEHSCT met with both agencies where charge rates were found to be incorrect and took appropriate action to recover the overpayments. Procedures have been revised and issued to staff, which includes a checklist to be completed and retained for audit purposes when an agency worker is being booked. Management are pleased that the assurance rating provided in 2023/24, following a review of the actions taken, has improved from Unacceptable to Limited.

More work is required to ensure managers complete and retain checklists before the Trust will move back to a satisfactory rating.

Termination of Pregnancy Services

In March 2020, The Abortion (Northern Ireland) Regulations 2020 regulations came into force. Following this, abortions can be carried out in Northern Ireland up to and after 24 weeks in very limited circumstances, for example, if the mother's life is at risk or if the child would be born with a fatal foetal abnormality. The Trust is now delivering early medical and surgical abortion services up to 11+6 weeks. The South Eastern Trust has also been commissioned to deliver a second trimester termination of pregnancy service for all of NI. This service went live with a phased approach in December 2023.

Industrial Action

Whilst industrial action relating to pay and safe staffing levels has been ongoing since December 2022, the impact on disruption to many of the Trust's services is now minimal. It is hoped the 2023/24 Agenda for Change Pay Award (5% plus a non-consolidated bonus of up to £1,505) and the Medics Pay Award (6% + £1250 extra for junior doctors) will be accepted by the relevant Unions to prevent any further action.

Impact of Encompass

This new governance issue was highlighted in the Trust's 2023/24 Mid-Year Assurance Statement. SEHSCT were the first to Trust in NI to implement the regionally designed and

Accountability Report

Corporate Governance Statement

configured electronic patient/client record for Health and Social Care. The system went live on 9 November 2023, and required significant resource and effort to ensure a safe launch. There were inevitable impacts upon services for a period (both pre and post go-live) whilst over 11,000 staff were trained and became familiar with the new system. The impacts upon services were and still are being proactively managed through the stabilisation phase. As such, this issue is now closed.

Managing our Ageing Buildings

The number of risks associated with the age of the Estate is not classified as an internal governance issue, but a matter arising from lack of funding. As such reference is now made to Estate matters in the Strategic & Capital Development update within the Performance Overview section of this report.

A Trust wide building maintenance survey was undertaken in 2020. The estimated cost of repairs at today's prices is £252m. The Trust is in the process of commissioning a new survey.

Maintenance work required is categorised by one of the following levels:

- Low – should be monitored and addressed when funding is available
- Moderate – Should be dealt with as soon as all greater risks have been removed
- Significant – Should be planned to be dealt with as a priority
- High – Requires investment urgently

The backlog of work has at times impacted on service delivery. Examples include:

- A burst pipe in Ulster Hospital paediatric ward required this area to be vacated to cardiac services, with a resultant impact on both childrens and cardiac services
- A sewage leak in the Ulster Hospital main ward block resulted in flooding of the cardiac services department with raw sewage impacting on service delivery
- Pre 1960s electrical wiring in the Ulster Hospital old ward block limited the roll out of encompass.
- Critical Care Block Roof Leak - This caused flooding of the Main Theatres
- Flooding in a ward of the Ulster Hospital new inpatient ward block reduced the availability of a bed for several days
- Issues arising from the age of electrical infrastructure in Lagan Valley Hospital meant there was no automatic generator backup for a period of time, requiring manual restart.
- A number of the nurse call systems are now obsolete and are unsupported
- Failure of a lift in the Lagan Valley Hospital main ward block resulted in this facility being vacated.

Accountability Report

Corporate Governance Statement

Update on prior year governance issues which continue:

Management of Medical Devices

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. The location of assets could not be readily identified which in turn increased the risk to patient safety if servicing were to be delayed or overlooked.

Update at 31 March 2024: The Trust continues to work on improving the management of medical devices throughout the organisation. Geotagging of assets in the Ulster Hospital is complete and regular asset validation reports are issued to wards. Work continues to finalise a policy and processes which will ensure medical devices are appropriately managed over their useful life. Additionally, work has progressed to identify contract owners for the range of medical device maintenance contracts in place.

Cyber Security

The Trust received audit reports from 2018/19 to 2022/23 with recommendations to strengthen cyber security arrangements. Some of these recommendations rely on a regional approach given the nature of the HSC shared technical infrastructure. The Trust worked with regional colleagues through the Regional Cyber Security Programme Board to address these.

Update at 31 March 2024: The Trust established a Vulnerability Management Group and there has been a focused effort to remove any known vulnerabilities across the Trust digital estate including end user devices and associated infrastructure. This has resulted in a reduction in the overall vulnerability count across the Trust. The Cyber programme of work continues to be informed by both the regional cyber programme, internal audit recommendations and the Network Information Systems (NIS) Regulations 2018. The Trust submitted a Stage 2 Cyber Assessment Framework (CAF) to the NI Competent Authority in April 2024.

Cyber awareness raising continues across the Trust with two mock phishing exercises completed in year. The results of the second exercise showed a reduction in staff entering data compared to the first exercise. Moreover, the compliance rate for mandatory Cyber training has increased to 65%. The Trust will continue to promote this training going forward. The Regional Cyber Security Programme continue their efforts to secure funding for existing solutions and resource to further enhance cyber security across all Trusts.

Accountability Report

Corporate Governance Statement

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

Inability to Deliver against the Commissioned Performance Targets

This issue was first included in the 2023/24 Mid-Year Assurance Report submitted to the DoH in October 2023. As outlined in the Performance Analysis section (page 38) the Trust has a variety of targets that focus on how we care for people in our hospitals or in their own homes, how we safeguard children and the services we provide to those who have disabilities or mental health concerns. In a number of areas due to a combination of workforce pressures and demand exceeding current capacity, the Trust is not meeting targets set.

Update at 31 March 2024: Whilst the Trust's performance compares favourably with the other Trusts in Northern Ireland, as demonstrated in the Department of Health monthly performance monitoring report, the targets that the Trust is not meeting include:

- 98% of cancer patients to start treatment within 31 days of decision to treat (97% began treatment within 31 days in October 2023*)
- Nobody to wait longer than 52 weeks for Inpatient or Daycase Treatment (52.3% of patients were waiting longer than 52 weeks in October 2023*)
- 90% of complex hospital discharges should take place within 48 hours (33.7% of patients with a complex need, discharged within 48 hours in October 2023*)

*The implementation of the 'encompass' system has meant some of the traditional performance metrics are still being finalised and validated, therefore the actual performance figures provided above are those at October 2023 as these were the last figures available prior to 'encompass' go-live.

The Trust has mapped and amalgamated all risks relating to performance targets into one overall Board Assurance Framework risk management document, and reports quarterly to the Trust Board on the controls and assurance in place relating to these risks, as they have the potential to hinder the achievement of our corporate aims and objectives. Additionally, the Trust continues to make representations to the SPPG for 'Waiting List' funding to continue which helps to alleviate long waiting times for patients.

Improving our Reporting Times for Serious Adverse Incidents

As of 21 March 2024, there were 67 Serious Adverse Incident (SAI) review reports due with SPPG (37 at 31 March 2023). The timeframes on delayed reports range from 2 to 82 weeks, with the average delay being 20 weeks. These delays have the potential to affect the prompt dissemination of learning within the Trust. The responsibility to decide if an incident meets the SAI criteria and the completion of the review in a timely manner rests with individual Directorates. Work pressures are the key factor causing delays in the timely submission of review reports to SPPG. Further information is provided within the Risk Management & Governance update on page 31.

Accountability Report

Corporate Governance Statement

Each Directorate has developed a plan for how they intend to reduce the backlog of SAI review reports. This includes the range of measures in the table below.

Action	Aim
SAI Triage meetings are held fortnightly	More timely initial reviews of SAIs. Allows SAI facilitators to discuss progress of ongoing cases and the provision of peer support on any issues or queries regarding the review.
A senior manager of governance links with SAI facilitators monthly to obtain a progress update	Provides ongoing support to all facilitators Identifying support needs of review facilitators and offering support, for example, support to write review report. Ensures any SAI review is progressing in a timely manner and facilitates remedial action on any progress issues, still needing addressed.
The final draft of the SAI review report is shared with all staff involved, the senior manager who approves the report and the senior manager of governance	All comments are collated and changes to the report are made before sharing with the family or returning to senior manager responsible for approving the report thus speeding up the final stage of approval
On-going mentoring for additional SAI facilitators	Supports them to gain experience and widens the pool of facilitators who can review SAI reports to speed up completion
Introduction of peer review of SAI review reports	Eases the workload of the senior manager for governance by having experienced facilitators reviewing and providing comments on the final draft reports
Introduction of New Interim Level 1 SAI Review Process	To accelerate the pace with which Level 1 SAI reviews are conducted through the introduction of identified Family Liaison and a staff support manager

Accountability Report

Corporate Governance Statement

Job Planning for Medical Staff

Unacceptable assurance on the Management of Job Planning was provided by Internal Audit in 2023/24. This was on the basis that 74% of Consultants and Specialist/Associate Specialist (SAS) Doctors, per the Trust's central job plan database, did not have an up-to-date job plan in place. There needs to be enhanced corporate oversight and direction to drive the significant improvement necessary to ensure all Consultant / SAS Doctors have a current, annual job plan. In internal audit's view, without an approved up-to-date job plan, there was limited evidence that medics are being effectively managed in the context of significant waiting times. A robust process for monitoring the timely completion of job plans is not in place and there is no reporting on the status of completed job plans within the Trust's governance framework.

The Medical Director attended Audit Committee on 11 April 2024 and provided assurance that there is no risk to patient safety from medics not having an up-to-date job plan in place. Responsibility for completion of job plans rests with Clinical Directors within each of the Trust's operational directorates. The risk likely to arise is the under or overpayment of medics salaries, should they increase or reduce their hours without their job plan being updated in a timely manner. The content of the job plan is what drives the salary payments to medics.

Conclusion

The Trust is pleased to report significant improvements to our systems of internal control in the last 12 months in the areas of Managing Recruitment Agency Staff and Vulnerability Management. 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).

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, remedial action has commenced to address those areas that received a limited or partly unacceptable assurance rating in 2023/24.

Accountability Report

Statement of Accounting Officer Responsibilities

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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.

Accountability Report

Directors Report

Management Board

In 2023/24, the Management Board, 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	Chief Executive	Throughout 2023/24
Dr Charlie Martyn	Medical Director	Throughout 2023/24
Mrs Wendy Thompson	Director of Finance & Estates and Deputy Chief Executive	Throughout 2023/24
Mrs Helen Moore	Director of Planning, Performance & Informatics	Throughout 2023/24
Ms Claire Smyth	Director of People & Organisation Development	Throughout 2023/24
Mrs Lyn Preece	Director of Children's Services/Social Work	Throughout 2023/24
Mrs Rachel Gibbs	Director of Adult Services & Healthcare in Prisons	Throughout 2023/24
Mr David Robinson	Director of Nursing & Midwifery, AHP & Patient Experience & Deputy Chief Executive	Throughout 2023/24
Mrs Maggie Parks	Director of Surgery, Elective Care, Maternity and Paediatrics	Throughout 2023/24
Mr Marc Neil	Director of Unscheduled Care, Medicine & Cancer	From 3 April 2023
Ms Clare-Marie Dickson	Director of Primary Care, Older People & Community Nursing	From 3 April 2023

Non-Executive Members:

Jonathan Patton (Chairman)

Noel Brady

Joan O'Hagan

Helen Minford

Maura Briscoe (to 14th February 2024)

Maynard Mawhinney (to 14th February 2024)

Norman McKinley (from 1st January 2024)

Kieran Donaghy (from 15th February 2024)

Anne Quirk (from 15th February 2024)

Raymond Havlin (from 15th February 2024)

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

Tel: 028 9055 3100

Accountability Report

Directors Report

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 97.05% overall compliance in 2023/24 for paying its suppliers within 30 days, thereby meeting the 95% target.

Late Payment of Commercial Debts Regulations 2002

£0 compensation in respect of late payments was paid in 2023/24 (£53.75 in 2022/23).

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 2023/24 year Mr Noel Brady, a Non-Executive Director, declared his interest as Chairman of the firm Continu Ltd whom the SEHSCT paid £2,200.

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 2023/24 have been assessed. While there were several small scale 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 (2022/23; 3). The ICO has concluded their investigations for one of the incidents and no further action was taken based

Accountability Report

Directors Report

on the prompt remedial work undertaken by the Trust. One incident remains under investigation by the ICO.

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 1.19 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 2024, which pertained solely to the audit of the public accounts, was £66,100. The fee for auditing the Charitable Trusts Funds was £6,400.

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, (£1,744 in 2022/23 in respect of the National Fraud Initiative).

Accountability Report

Remuneration and Staff Report

Policy on the Remuneration of the Chief Executive and Directors

The policy on the Remuneration of the Chief Executive and Directors is governed by and administered on the basis of the Department of Health, Departmental Directives and Circulars on HSC Senior Executive Salaries.

Method used to assess performance

All Senior Executives during 2023/24, except the Medical Director (who is contracted under medical and dental terms and conditions), were employed on terms and conditions determined by the Department of Health. The contractual provisions applied to these Senior Executives, including the application of the Performance Management Scheme is detailed within HSC(SM) Circulars.

Remuneration Committee

The Remuneration Committee oversees the individual performance management process for all senior executives.

Chairman

The Chairman agrees and reviews the Chief Executive's performance objectives.

Chief Executive

The Chief Executive agrees, in conjunction with the Deputy Chief Executive and each Director, their individual performance objectives. She then reviews the performance of these objectives and completes their annual appraisal report.

Performance Objectives

Performance objectives are linked to Trust service delivery and development plans. Performance objectives are clear and measurable.

Evaluation of Performance

The evaluation of performance is based on evidence of achievement of service and task objectives relating pay to performance. This process is completed in accordance with relevant Departmental Senior Executive Circulars. The performance of each individual is assessed and rated each year.

The Remuneration Committee, which is made up of the Chairman and 2 non-executive directors of the Board, are fully conversant with the Trust's performance via monthly reports issued to the Trust Board. The aspects taken in to account when evaluating performance include financial management, patient/service user access, governance matters and service developments implemented. These are reflected in individual performance objectives. The method used does not include formal comparisons with outside organisations.

Accountability Report

Remuneration and Staff Report

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 Departmental 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:

	2023-24					2022-23				
	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
Non-Executive Members										
J Patton (Chairman)	30-35	0	700	0	30-35	30-35	0	0	0	30-35
N Brady	5-10	0	0	0	5-10	5-10	0	0	0	5-10
J O'Hagan	5-10	0	0	0	5-10	5-10	0	0	0	5-10
H Minford	5-10	0	0	0	5-10	5-10	0	0	0	5-10
M Briscoe to 14th Feb 2024	5-10 WTE 5-10	0	0	0	5-10 WTE 5-10	5-10	0	0	0	5-10
M Mawhinney to 14th Feb 2024	5-10 WTE 5-10	0	200	0	5-10 WTE 5-10	5-10	0	0	0	5-10
N McKinley from 1st Jan 2024	0-5 WTE 5-10	0	0	0	0-5 WTE 5-10		N/a			
K Donaghy from 15th Feb 2024	0-5 WTE 5-10	0	0	0	0-5 WTE 5-10		N/a			
A Quirk from 15th Feb 2024	0-5 WTE 5-10	0	0	0	0-5 WTE 5-10		N/a			
R Havlin from 15th Feb 2024	0-5 WTE 5-10	0	0	0	0-5 WTE 5-10		N/a			

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) 35-2023 - The Payment of Remuneration of Chairs and Non-Executive Members Determination (NI) 2023 is reflected in 2023/24 figures.

Audited Table of Executive Directors Remuneration and Pension Benefits

	2023-24					2022-23					2023-24				
	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 31/03/23 £000s	CETV at 31/03/24 £000s	Real increase in CETV £000s
Executive Members															
R Coulter (Chief Executive)	115-120	0	300	26	140-145	110-115	0	0	26	135-140	0-2.5 plus lump sum 0	50-55 plus lump sum 115-120	1,183	1,345	162
C Martyn (including clinical duties) (Medical Director)	230-235	0	0	31	260-265	215-220	0	0	31	245-250	2.5-5.0 plus lump sum 0	100-105 plus lump sum 290-295	2,174	2,244	70
W Thompson (Deputy Chief Executive & Director of Finance/Estates)	115-120	0	800	36	150-155	105-110	0	800	15	120-125	0-2.5 plus lump sum 0-2.5	25-30 plus lump sum 35-40	412	519	107
D Robinson (Deputy Chief Executive & Director of Nursing & Patient Experience)	100-105	0	0	78	180-185	100-105	0	400	20	120-125	2.5-5.0 plus lump sum 5.0-7.5	35-40 plus lump sum 65-70	592	766	174
M Neil (Director of Unscheduled Care, Medicine & Cancer)	85-90	0	0	38	120-125			N/a			2.5-5.0 plus lump sum 0	15-20 plus lump sum 0	118	181	63
R Gibbs (Director of Adult Services & Healthcare in Prison)	90-95	0	1,100	51	140-145			N/a			2.5-5.0 plus lump sum 2.5-5.0	25-30 plus lump sum 45-50	412	533	121
CM Dickson (Director of Primary Care & Older People's Services)	80-85	0	0	93	170-175			N/a			2.5-5.0 plus lump sum 7.5-10.0	30-35 plus lump sum 80-85	574	738	164
C Smyth (Director of People & Organisational Development)	90-95	0	1,100	18	105-110	85-90	0	1,200	22	105-110	0-2.5 plus lump sum 0	20-25 plus lump sum 30-35	394	466	72
L Preece (Director of Children Serv & Social Work)	90-95	0	3,600	45	135-140	50-55 (fye 85-90)	0	3,400	23	70-75	2.5-5.0 plus lump sum 2.5-5.0	20-25 plus lump sum 35-40	395	493	98
H Moore (Director of Planning, Performance & Informatics)	90-95	0	0	29	120-125	70-75 (fye 85-90)	0	0	41	110-115	0-2.5 plus lump sum 0-2.5	35-40 plus lump sum 65-70	716	845	129
M Parks (Director of Surgery & Elective Care, Maternity & Paediatrics)	90-95	0	0	62	150-155	10-15 (fye 85-90)	0	0	20	30-35	2.5-5.0 plus lump sum 5.0-7.5	35-40 plus lump sum 70-75	669	821	152

- The remuneration and pension values, detailed in the above table for Executive Members, relate to the period of Directorship as outlined in the Directors Report within the Accountability Report. The following circulars are reflected in the 2023/24 figures; HSC (SE) 3 2023 Senior Executive Pay Award 2022/23, HSC (SE) 2 2023 Senior Executive Pay Award 2021/22 and HSC (SE) 1 2023 Senior Executive Pay Award 2020/21. Accruals for 2023/24 are also included. 2022-23 figures have been restated to take account of accruals for pay awards.
- Payments to past directors made in 2023/24 related to the above back-dated pay awards- £30-35k to N Patterson, £10-15k to S McGoran,, £5-10k to B Campbell & M O'Kane, £0-5k to C McArdle, M Weir & B Mongan

Accountability Report Remuneration and Staff Report

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. 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 pension scheme for Executive Directors is the same scheme as for all HSC staff including nursing staff. From 1 April 2023 to 31 March 2024 there were 11 rates of member contributions, ranging from 5.1% of pensionable pay for the lowest earners to 13.5% of pensionable pay for the highest earners as outlined in the following table.

Actual Annual Earnings	Gross Contribution Rates from 1 April 2023
£0.00 - £13,231.99	5.1%
£13,232.00 to £15,431.99	5.7%
£15,432.00 to £21,478.99	6.1%
£21,479.00 to £22,548.99	6.8%
£22,549.00 to £26,823.99	7.7%
£26,824.00 to £27,779.99	8.8%
£27,780.00 to £42,120.99	9.8%
£42,121.00 to £47,845.99	10%
£47,846.00 to £54,763.99	11.6%
£54,764.00 to £70,630.99	12.5%
£70,631.00 and over	13.5%

A second phase will introduce further amendments to the contribution tier structure from a date yet to be advised by DoH. When announced the rates will move to those outlined in the table below.

Actual Annual Earnings	Gross Contribution Rates from a date to be advised
£0.00 - £13,231.99	5.2%
£13,232.00 to £22,548.99	6.5%
£22,549.00 to £27,779.99	8.3%
£27,780.00 to £42,120.99	9.8%
£42,121.00 to £54,763.99	10.7%
£54,764.00 and above	12.5%

The HSC Pension Scheme is governed by rules laid down in the Health and Personal Social Services (Superannuation) Regulations (NI) 1995. 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 as a statutory scheme, 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

Accountability Report

Remuneration and Staff Report

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 member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme to secure pension benefits in another pension scheme 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 their 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 2024. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 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.

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 director's remuneration and that of other SEHSCT employees is provided in the table below:

Highest Paid Director	2023-24	2022-23
Actual Remuneration (including accruals)	£230k - £235k	£215k - £220k
Increase/Decrease compared to prior year	6%	3%
Ratio to the average employees remuneration	5.91 times the average earnings of £39,324	5.96 times the average earnings of £36,501
Ratio to the 25th percentile of pay and benefits of SEHSCT employees	7.79	8.27
Ratio to the 75 th percentile of pay and benefits of SEHSCT employees	4.70	4.90

Accountability Report

Remuneration and Staff Report

The salary for the highest paid director includes significant remuneration in respect of Clinical (Non-Director) duties.

Workforce	2023-24	2022-23
Average Remuneration	£39,324	£36,501
Increase/Decrease compared to prior year	7.74%	0.05%

In 2023/24, 5 employees (Medical Consultants) received remuneration in excess of the highest paid director. Remuneration ranged from £236k to £320k.

The small variation in pay ratios last year to this year is reflective of a largely consistent composition of general workforce across both years. The 2023/24 pay award for all staff has been included as an adjustment in the accounts, but will not be physically paid until 2024/25.

Total remuneration includes salary and non-consolidated performance related pay but excludes benefits in kind, severance payments, the value of pension benefits, employer pension contributions and the cash equivalent transfer value of pensions.

Audited Staff Costs

Staff costs comprise:	2024		2023	
	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	469,058	61,468	530,526	460,135
Social security costs	37,991	1,799	39,790	41,106
Other pension costs	78,900	2,140	81,040	81,528
Sub-Total	585,949	65,407	651,356	582,769
Capitalised staff costs	(1,004)		(1,004)	(728)
Total staff costs reported in Statement of Comprehensive Expenditure	584,945	65,407	650,352	582,041
Less recoveries in respect of outward secondments			(4,507)	(3,022)
Total net costs			645,845	579,019
Total Net costs of which:			£000s	£000s
South Eastern HSC Trust			650,423	582,041
Charitable Trust Fund			0	0
Consolidation Adjustments			(71)	(77)
Total			650,352	581,964

The £71k consolidation adjustment for 2023/24 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 £68m in 2023/24, which is largely attributed to the cost of pay awards for medical/dental, agenda for change staff and Senior Executives. Of the £650m staffing costs £117m was spent on Doctors & Dentists, £227m on Nurses/Midwives and £129m on Social Work/Social Care/Domiciliary Staff.

Accountability Report

Remuneration and Staff Report

Staff Costs are inclusive of the Apprenticeship Levy but exclude £1,004k charged to capital projects during the year (2022/23 £728k). The 2023/24 charge is higher due to the implementation of the encompass health and social care record system

For 2023/24, employers' contributions of £81m were payable to the HSC pension fund (2022-23 £82m) at 22.5% of pensionable pay.

Staff Turnover

The table below shows the trend in the staff turnover rate from 2020/21. 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.

Staff Turnover %	2023/24	2022/23	2021/22	2020/21
	8.79%	9.51%	8.50%	6.30%

Audited Average Number of Persons Employed

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

	2024		2023	
	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	751	125	876	873
Nursing and midwifery	3,868	334	4,202	4,137
Professions allied to medicine	0	0	0	0
Ancillaries	877	24	901	916
Administrative & clerical	1,580	68	1,648	1,645
Ambulance staff	0	0	0	0
Works	92	0	92	91
Other professional and technical	1,416	41	1,457	1,430
Social services	2,226	75	2,301	2,232
Other			0	0
Total average number of persons employed	10,810	667	11,477	11,324
Less average staff number relating to capitalised staff costs	15	0	15	17
Less average staff number in respect of outward secondments	6	0	6	13
Total net average number of persons employed	10,789	667	11,456	11,294

Of which:

South Eastern HSC Trust	11,456	11,294
Charitable Trust Fund	0	0
	<u>11,456</u>	<u>11,294</u>

Others includes inward secondments to the Trust and agency staffing

Whilst the full time equivalent number of staff employed within the Trust in 2023/24 was 11,456 (11,294 2022/23), many staff worked part-time. The Trust actually employed 16,197 individuals (16,305 2022/23). This figure is also inclusive of approx. 4,500 bank workers as reflected in the People and Organisational Development section of the Performance Report.

Accountability Report

Remuneration and Staff Report

Sickness Absence Information

The Trust's sickness absence value for 2023/24 was 7.99%.

To address continued high levels of absence, the Trust has increased staffing in the absence team to oversee compliance with attendance management procedures & to support managers. An intensive training course is currently running monthly for Managers to help them address absence issues more proactively. There is also a focus on short-term absence to try to minimise cases becoming long term.

Sickness Absence Information	2023/24	2022/23	2021/22	2020/21
	7.99%	8.04%	7.44%	6.82%

Gender Composition

Below is the % of employees of each gender who were senior managers in the Trust in 2023/24. They are defined as non-medical staff at band 8c or above (excluding Directors).

Staff Gender Breakdown Senior Managers

Senior Management (excluding Board Members & Clinical Psychologists)	2023/24	2022/23	2021/22	2020/21
Female	76%	70%	78%	74%
Male	24%	30%	22%	26%
Total Headcount	52	43	46	62

The decrease in the number of senior managers in 2021/22 was due to Clinical Psychologists, who do not have any managerial responsibility, being excluded for the first time.

Staff Gender Breakdown Overall (including Senior Managers)

The following table reflects the overall staff composition, demonstrating that the workforce is predominantly comprised of females.

All Staff	2023/24	2022/23	2021/22	2020/21
Female	80%	81%	78%	81%
Male	20%	19%	22%	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 dependants 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

Accountability Report

Remuneration and Staff Report

and facilities. Selection for employment and promotional opportunities is on the basis of ability, qualifications, values and aptitude for work.

Equality Responsibilities

As part of its Section 75 Responsibilities, and as detailed in its 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 Executive Management Team 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 revised 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 an Equality and Human Rights e-Learning module, which focuses specifically on staff 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.

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

There were no early retirements or compensation exit packages agreed in 2023/24 (£0 in 2022/23). 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.

Accountability Report

Remuneration and Staff Report

Retirements Due to Ill-Health

During 2023/24, there were 23 early retirements from the Trust agreed on the grounds of ill-health (24 employees at cost of £39k in 2022/23). The estimated additional pension liabilities of these ill-health retirements will be £35k. These costs are borne by the HSC Pension Scheme.

Trust Management Costs

	2024 £000s	2023 £000s
Trust management costs	42,247	35,517
Income:		
RRL	1,006,256	939,875
Income per Note 4	64,261	52,419
Total Income	1,070,517	992,294
% of total income	3.9%	3.6%

Management costs as a percentage of the Trust total income has only increased marginally since last year. Although there has been a £6.7m rise overall in Trust management costs, this reflects the Trust re-organisation and pay award costs of 5% for senior managers and also accruals for Senior Executives to cover a number of years. 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 2023/24 (£0 in 2022/23).

Off Payroll Staff Resources

The Trust had no 'off-payroll' staff resource engagements as at 31 March 2024 (2022/23: NIL) which cost more than £245 per day, lasted longer than six months, and were in place during 2022-23.

Staff Engagement

An update on the engagement undertaken in the last 12 months is provided in the People and Organisational Development update within the Performance section of this report.

Accountability Report

Funding Report

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	2023-24	2022-23
Total number of losses	555	50
Total value of losses (£000)	295	152

Individual losses over £300,000	2023-24	2022-23
	£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	2023-24	2022-23
Total number of special payments	174	167
Total value of special payments (£000)	7,125	10,258

Individual special payments over £300,000	2023-24	2022-23
	£000	£000
Compensation payments		
- Clinical Negligence	2,707	7,445
- 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	2,707	7,445

The number of losses increased by 505 in 2023/24. The majority of these (448 which cost £47,000) stemmed from a payroll system error in 2017 when staff were overpaid for travel. Whilst the error was discovered in 2022, it has taken some time to receive approval from DoH, to forgo recovery of the payments due to it being uneconomical to do so.

Total Special Payments decreased by £3.1m in 2023/24 compared to 2022/23. This is due to a reduction in the number of high value cases. 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.

Audited 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
26 June 2024

Annual Accounts C&AG Audit Certificates

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 2024 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of South Eastern Health and Social Care Trust's affairs as at 31 March 2024 and of the group's 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.

Annual Accounts

C&AG Audit Certificates

My staff and I are independent of 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 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 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.

Annual Accounts

C&AG Audit Certificates

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 or 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 South Eastern Health and Social Care Trust will not continue to be provided in the future.

Annual Accounts

C&AG Audit Certificates

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 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 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: revenue recognition, 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

Annual Accounts

C&AG Audit Certificates

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:

- o performing analytical procedures to identify unusual or unexpected relationships or movements;

- o testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;

- o assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and

- o 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
3 July 2024

South Eastern Health and Social Care Trust

Annual Consolidated Accounts

For the year ended 31 March 2024

Annual Accounts Foreword

**SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST ACCOUNTS FOR THE YEAR
ENDED 31 MARCH 2024**

FOREWORD

These accounts for the year ended 31 March 2024 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.

Annual Accounts

Primary Statements

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE

For the year ended 31 March 2024

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	2024 £000s		2023 £000s	
		Trust	Consolidated	Trust	Consolidated
Income					
Revenue from contracts with customers	4.1	57,830	57,759	47,056	46,979
Other operating income	4.2	6,431	6,871	5,363	5,617
Total operating income		64,261	64,630	52,419	52,596
Expenditure					
Staff costs	3	(650,423)	(650,352)	(582,041)	(581,964)
Purchase of goods and services	3	(418,432)	(418,982)	(408,816)	(409,839)
Depreciation, amortisation and impairment charges	3	(42,615)	(42,615)	(28,688)	(28,688)
Provision expense	3	(107,997)	(107,997)	(29,302)	(29,302)
Other expenditures	3	(66)	(66)	(65)	(65)
Total operating expenditure		(1,219,532)	(1,220,012)	(1,048,912)	(1,049,858)
Net operating expenditure		(1,155,271)	(1,155,382)	(996,493)	(997,262)
Finance income	4.2	0	142	0	130
Finance expense	3	(1,444)	(1,444)	(1,459)	(1,459)
Net expenditure for the year		(1,156,714)	(1,156,684)	(997,952)	(998,591)
Adjustment to net expenditure for non cash items	22.1	150,506	150,506	58,143	58,143
Net Revenue funded from RRL		(1,006,208)	(1,006,176)	(939,809)	(940,448)
Revenue Resource Limit (RRL)	22.1	1,006,256	1,006,256	939,875	939,875
Add back charitable trust fund net expenditure		0	(32)		639
Surplus against RRL		48	48	66	66

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2024 £000s		2023 £000s	
		Trust	Consolidated	Trust	Consolidated
Items that will not be reclassified to net operating costs:					
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2	21,765	21,765	46,000	46,000
Net gain/(loss) on revaluation of intangibles	6.1/6.2	0	0	0	0
Net gain/(loss) on revaluation of charitable assets	8	0	985	0	(588)
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 2024		(1,134,949)	(1,133,934)	(951,952)	(953,179)

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

Annual Accounts Primary Statements

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL POSITION as at 31 March 2024

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.

	NOTE	2024		2023	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	837,065	837,065	828,124	828,124
Intangible assets	6.1/6.2	5,884	5,884	6,685	6,685
Financial assets	8	0	8,498	0	7,371
Total Non Current Assets		842,949	851,447	834,809	842,180
Current Assets					
Inventories	11	5,215	5,215	5,150	5,150
Trade and other receivables	13	29,125	29,187	23,121	22,984
Other current assets	13	1,449	1,449	1,517	1,517
Cash and cash equivalents	12	5,706	5,894	6,979	7,468
Total Current Assets		41,495	41,745	36,767	37,119
Total Assets		884,444	893,192	871,576	879,299
Current Liabilities					
Trade and other payables	14	(189,117)	(189,138)	(171,097)	(171,110)
Other liabilities	14	(2,338)	(2,338)	(2,373)	(2,373)
Provisions	15	(70,805)	(70,805)	(28,046)	(28,046)
Total Current Liabilities		(262,260)	(262,281)	(201,516)	(201,529)
Total Assets less Current Liabilities		622,184	630,911	670,060	677,770
Non Current Liabilities					
Provisions	15	(131,941)	(131,941)	(74,189)	(74,189)
Other payables > 1 yr	14	(27,832)	(27,832)	(28,754)	(28,754)
Financial liabilities	8	0	0	0	0
Total Non Current Liabilities		(159,773)	(159,773)	(102,943)	(102,943)
Total Assets less Total Liabilities		462,411	471,138	567,117	574,827
Taxpayers' Equity and Other Reserves					
Revaluation reserve		250,592	250,592	229,080	229,080
SoCNE reserve		211,819	211,819	338,037	338,037
Other reserves - charitable fund			8,727		7,710
Total equity		462,411	471,138	567,117	574,827

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

The financial statements were approved by the Board on 26 June 2024 and are signed on behalf of SEHSCT by:


Chairman
26 June 2024


Chief Executive
26 June 2024

Annual Accounts

Primary Statements

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CASHFLOWS

For the year ended 31 March 2024

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	2024 £000s	2023 £000s
Cash flows from operating activities			
Net operating expenditure		(1,156,684)	(998,591)
Adjustments for non cash costs	3	150,679	58,055
(Increase)/decrease in trade and other receivables	13	(6,135)	(2,783)
(Increase)/decrease in inventories	11	(65)	(365)
Increase/(decrease) in trade payables	14	17,071	(7,193)
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant and equipment	14	4,767	1,100
Movements in payables relating to the purchase of intangibles	14	0	0
Movements in payables relating to finance leases	17	220	(1,042)
Movements in payables relating to PFI and other service concession arrangement contracts	18	736	701
Use of provisions	15	<u>(7,486)</u>	<u>(11,148)</u>
Net cash inflow/(outflow) from operating activities		(996,897)	(961,266)
Cash flows from investing activities			
(Purchase of property, plant & equipment)	5	(32,761)	(32,097)
(Purchase of intangible assets)	6	(1,288)	(671)
Proceeds of disposal of property, plant & equipment		41	329
Drawdown from investment fund	8	0	1,000
Share of income reinvested	8	<u>(142)</u>	<u>(130)</u>
Net cash outflow from investing activities		(34,150)	(31,569)
Cash flows from financing activities			
Grant in aid		1,030,430	983,350
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements	18	<u>(957)</u>	<u>(52)</u>
Net financing		1,029,473	983,298
Net increase (decrease) in cash & cash equivalents in the period		(1,574)	(9,537)
Cash & cash equivalents at the beginning of the period	12	<u>7,468</u>	<u>17,005</u>
Cash & cash equivalents at the end of the period	12	<u>5,894</u>	<u>7,468</u>

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

Annual Accounts

Primary Statements

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS EQUITY For the year ended 31 March 2024

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 2022		352,281	183,373	8,937	544,591
Changes in Taxpayers Equity 2022-23					
Grant from DoH		983,350	0	0	983,350
Other reserves movements including transfers		293	(293)	0	0
(Comprehensive net expenditure for the year)		(997,952)	46,000	(1,227)	(953,179)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	65	0	0	65
Balance at 31 March 2023		338,037	229,080	7,710	574,827
Changes in Taxpayers Equity 2023-24					
Grant from DoH		1,030,430	0	0	1,030,430
Other reserves movements including transfers		0	(253)	0	(253)
(Comprehensive net expenditure for the year)		(1,156,714)	21,765	1,017	(1,133,932)
Transfer of asset ownership		0	0	0	0
Non cash charges - auditors remuneration	3	66	0	0	66
Balance at 31 March 2024		211,819	250,592	8,727	471,138

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

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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, Dwellings, Transport Equipment, Plant and Machinery, 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;

Annual Accounts

Notes to the Accounts

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

RICS, IFRS, IVS & 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 2020 by Land and Property Services (LPS) with the next review due by 31 January 2025.

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.

Since the last revaluation exercise was undertaken, the risks to the Trust’s land and building portfolio as a result of ongoing global fiscal, economic and political factors have lessened significantly. The rate of inflation is falling and is predicted to

Annual Accounts

Notes to the Accounts

hit the Bank of England's target of 2% in early 2025 and interest rates would appear to have peaked for the foreseeable future. Whilst the cost of living crisis remains an issue predicted energy price reductions over the coming months should ease some of the pressure on household budgets and lead to more positive economic sentiment, injecting much needed confidence into markets. Currently most sectors across the Northern Ireland property market are experiencing sufficient levels of transactional activity on which to base opinion, negating the need to declare Material Uncertainty and an improving economic outlook will help to sustain this position. The Trust is required to undertake a full revaluation of its asset portfolio in 2025 so an earlier requirement is no longer necessary.

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.

Annual Accounts

Notes to the Accounts

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 ALB 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

Annual Accounts

Notes to the Accounts

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.

Annual Accounts

Notes to the Accounts

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 DoH body and is recognised on an accruals basis when, and to the extent that a performance obligation is satisfied in

Annual Accounts

Notes to the Accounts

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.

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.

1.10 Investments

The Trust does not have investments and the Charitable Trust Fund investments have been consolidated.

1.11 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.

1.12 Cash and cash equivalents

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

1.13 Leases

Under 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.

Annual Accounts

Notes to the Accounts

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.

Annual Accounts

Notes to the Accounts

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.

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.

Annual Accounts

Notes to the Accounts

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.

1.14 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

Annual Accounts

Notes to the Accounts

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.

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 DoH body's Statement of Financial Position.

1.15 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

Annual Accounts

Notes to the Accounts

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.

Annual Accounts

Notes to the Accounts

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.

1.16 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 Department of Finance issued discount rates for general provisions as at 31 March 2024.

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	4.26%
	Medium term (5 – 10 years)	4.03%
	Long term (10 - 40 years)	4.72%
	Very long term (40+ years)	4.40%
Inflationary	Year 1	3.60%
	Year 2	1.80%
	Into perpetuity	2.00%

Annual Accounts

Notes to the Accounts

Note that the Public Expenditure System issued a combined nominal and inflation rate table to incorporate the two elements – please refer to this table as necessary, as included within the Department of Health circular HSC (F) 42-2023.

The discount rate to be applied for early departure obligations for employees is 2.45% for 2023/24.

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

1.17 Contingent liabilities/assets

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

1.18 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

Annual Accounts

Notes to the Accounts

average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2024. 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 2023-24 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

1.19 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.

1.20 Value Added Tax

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

Annual Accounts

Notes to the Accounts

1.21 Third party assets

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

1.22 Government Grants

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

1.23 Losses and Special Payments

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

They are divided into different categories, which govern the way that individual cases are handled.

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

1.24 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 are used by the 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.

Annual Accounts

Notes to the Accounts

1.25 Accounting Standards issued but not yet adopted

IFRS 17 *Insurance Contracts*:

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4. The standard will be adapted for the central government context and updates made to the 2024-25 FReM, with an implementation date of 1 April 2025 (with limited options for early adoption).

Application guidance has been published and is available at

<https://www.gov.uk/government/publications/government-financial-reporting-manual> application-guidance.

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

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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 to be the Chief Operating Decision Maker. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts. The information disclosed reflects the realignment of directorates that took place in 2023/24 and 2022/23 has been restated to allow for meaningful comparison from year to year .

<u>Directorate</u>	2024			2023		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Surgery, Elective, Maternity & Paeds	(142,473)	(45,496)	(187,969)	(124,980)	(42,518)	(167,498)
Unscheduled Care, Medicine & Cancer	(150,629)	(36,263)	(186,892)	(132,135)	(33,889)	(166,024)
Adult & Prison Services	(87,986)	(87,074)	(175,060)	(67,986)	(80,722)	(148,708)
Childrens Services & Social Work	(60,773)	(34,933)	(95,706)	(57,354)	(36,689)	(94,043)
Primary Care & Older People	(111,726)	(154,805)	(266,531)	(110,440)	(137,682)	(248,122)
Support Services & Other Trust Directorates	(75,712)	(56,965)	(132,677)	(51,954)	(64,540)	(116,494)
COVID 19 / No More Silos	(7,138)	(3,367)	(10,505)	(24,846)	(13,406)	(38,252)
Transformation / Safe Services	(10,074)	(699)	(10,773)	(12,346)	(829)	(13,175)
Encompass	(3,911)	(272)	(4,183)	0	0	0
	(650,422)	(419,874)	(1,070,296)	(582,041)	(410,275)	(992,316)
Non Cash Expenditure			(150,678)			(58,055)
Total Expenditure per Net Expenditure Account			(1,220,976)			(1,050,371)
Income Note 4			64,261			52,419
Net Expenditure			(1,156,714)			(997,952)
Adjustment to net expenditure for non cash costs			150,506			58,143
Revenue Resource Limit			1,006,256			939,875
Surplus / (Deficit) against RRL			48			66

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 3 EXPENDITURE

	2024		2023	
	£000s		£000s	
	Trust	Consolidated	Trust	Consolidated
Operating Expenses are as follows:-				
Staff costs ¹ :				
Wages and salaries	529,522	529,451	459,407	459,330
Social security costs	39,790	39,790	41,106	41,106
Other pension costs	81,040	81,040	81,528	81,528
Purchase of care from non-HSC bodies	220,285	220,285	221,334	221,334
Personal social services	39,664	39,664	23,802	23,802
Recharges from other HSC organisations	8,375	8,375	9,549	9,549
Supplies and services - Clinical	74,476	74,476	65,562	65,562
Supplies and services - General	10,772	10,772	11,152	11,152
Establishment	6,921	6,921	6,577	6,577
Transport	4,238	4,238	4,644	4,644
Premises	28,121	28,121	44,355	44,355
Bad debts	238	238	235	235
Rentals under operating leases (short term & low value leases)	1,740	1,740	1,326	1,326
Interest charges - PFI	1,444	1,444	1,459	1,459
PFI and other service concession arrangements service charges	901	901	839	839
Research & development expenditure	11	11	21	21
BSO services	7,024	7,024	6,314	6,314
Training	1,005	1,005	1,970	1,970
Patients travelling expenses	59	59	72	72
Other charitable expenditure	0	550	0	1,023
Miscellaneous expenditure	14,602	14,602	11,064	11,064
Non cash items				
Depreciation - Owned	39,614	39,614	35,276	35,276
Depreciation - PFI	698	698	653	653
Amortisation	2,303	2,303	2,842	2,842
Impairments	0	0	(9,790)	(9,790)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	0	0	(293)	(293)
Increase/Decrease in provisions (provisions provided for in year less any release)	107,002	107,002	31,039	31,039
Cost of borrowing of provisions (unwinding of discount on provisions)	995	995	(1,737)	(1,737)
Auditors remuneration	66	72	65	72
Add back of notional charitable expenditure	0	(6)	0	(7)
Total	1,220,906	1,221,385	1,050,371	1,051,317

¹ Further detailed analysis of staff costs is located within the Remuneration and Staff Report within the Accountability Report. Premises costs reduced £16m in year due to reduced oil, electricity & gas prices and a reduction in building & engineering works. Impairments were charged against revaluation reserves in 2023/24, thereby reducing the impact on Trust expenditure.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 4 INCOME

4.1 Revenue from contracts with customers

	2024		2023	
	£000s		£000s	
	Trust	Consolidated	Trust	Consolidated
Non-HSC:- Private patients	260	260	428	428
Non-HSC:- Other	1,972	1,972	1,403	1,403
Supported People Income - NIHE	1,959	1,959	2,135	2,135
Clients contributions	39,501	39,501	34,385	34,385
Seconded staff	4,507	4,436	3,022	2,945
Research and development	667	667	148	148
Revenue from non-patient services	8,964	8,964	5,535	5,535
Total	57,830	57,759	47,056	46,979

4.2 Other Operating Income

	2024		2023	
	£000s		£000s	
	Trust	Consolidated	Trust	Consolidated
Other income from non-patient services	6,118	6,118	4,767	4,767
Charitable and other contributions to expenditure by core Trust	252	252	453	453
Donations / Government grant for non current assets	19	19	143	397
Charitable income received by charitable trust fund	0	440	0	130
Investment income	0	142	0	0
Profit on disposal of transport	42	42	0	0
Total	6,431	7,013	5,363	5,747

TOTAL INCOME

64,261	64,772	52,419	52,726
---------------	---------------	---------------	---------------

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 2024

NOTE 5.1 Consolidated Property, Plant and Equipment - year ended 31 March 2024

	Land £000s	Buildings (excluding dwellings) £000s	Building leases £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Plant and Machinery (Equipment) leases £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation											
At 1 April 2023	49,869	731,729	0	45,317	0	137,352	0	8,866	66,245	6,718	1,046,096
Indexation	0	19,634	0	1,270	0	5,997	0	60	0	356	27,317
Additions	0	18,095	0	216	0	2,972	0	66	6,179	175	27,703
Donations / Government grant / Lottery funding	0	0	0	0	0	19	0	0	0	0	19
Transfers	0	0	0	0	0	0	0	0	(229)	0	(229)
Reclassifications	0	(529)	529	0	0	(715)	715	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0	0	0
Reversal of Impairment charged to the revaluation reserve	0	1,645	0	44	0	64	0	4	0	(2)	1,755
Disposals	0	0	0	0	0	(554)	0	(296)	0	0	(850)
At 31 March 2024	49,871	770,574	529	46,847	0	145,135	715	8,700	72,195	7,247	1,101,813
Depreciation											
At 1 April 2023	0	52,841	0	3,796	0	101,406	0	4,558	50,125	5,246	217,972
Indexation	0	1,817	0	131	0	4,836	0	35	0	280	7,099
Revaluation exercise accumulated depreciation adjustment	0	11	0	0	0	(79)	0	(28)	111	(13)	2
Reclassifications	0	(165)	165	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0	0	0
Reversal of Impairment charged to the revaluation reserve	0	152	0	5	0	52	0	0	0	(1)	208
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	(554)	0	(291)	0	0	(845)
Provided during the year	0	20,475	165	1,263	0	11,874	72	930	5,298	235	40,312
At 31 March 2024	0	75,131	330	5,195	0	117,535	72	5,204	55,534	5,747	264,748
Carrying Amount											
At 31 March 2024	49,871	695,443	199	41,652	-	27,600	643	3,496	16,661	1,500	837,065
At 31 March 2023	49,869	678,888	-	41,521	-	35,946	-	4,308	16,120	1,472	828,124
Asset financing											
Owned	49,871	666,094		41,652	0	27,600	0	3,496	16,661	1,500	806,874
Finance leased	0	0	199	0	0	0	643	0	0	0	842
On B/S (SoFP) PFI and other service concession arrangements contracts	0	29,349	0	0	0	0	0	0	0	0	29,349
Carrying Amount											
At 31 March 2024	49,871	695,443	199	41,652	-	27,600	643	3,496	16,661	1,500	837,065
Of which:											
Trust	49,871	695,443	199	41,652	0	27,600	643	3,496	16,661	1,500	837,065
Charitable Trust fund	0	0	0	0	0	0	0	0	0	0	-

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:

Donations

	2024 £000s	2023 £000s
Donations	19	143

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.2 Consolidated Property, Plant and Equipment - year ended 31 March 2023

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2022	49,869	656,926	40,432	2,411	122,337	9,473	60,779	6,532	948,760
Opening balance adjustment			393						393
Indexation	0	42,224	2,710		14,625	474	0	71	60,104
Additions	0	16,790	1,131	3,222	3,856	274	5,466	115	30,854
Donations / Government grant / Lottery funding	0	143	0		0	0	0	0	143
Transfers	0	5,634	0	(5,634)	0	0	0	0	0
Impairment charged to the SoCNE	0	(2,376)	0		0	0	0	0	(2,376)
Impairment charged to the revaluation reserve	0	0	0		0	0	0	0	0
Reversal of impairments (indexn)	0	12,388	651		0	23	0	0	13,062
Disposals	0	0	0		(3,466)	(1,378)	0	0	(4,844)
At 31 March 2023	49,869	731,729	45,317	-	137,352	8,866	66,245	6,718	1,046,096
Depreciation									
At 1 April 2022	0	30,864	2,385	0	83,021	4,727	45,942	4,912	171,851
Indexation	0	2,836	216	0	10,757	239	0	56	14,104
Reversal of impairments (indexn)	0	832	52	0	0	12	0	0	896
Disposals	0	0	0	0	(3,437)	(1,371)	0	0	(4,808)
Provided during the year	0	18,309	1,143	0	11,065	951	4,183	278	35,929
At 31 March 2023	0	52,841	3,796	0	101,406	4,558	50,125	5,246	217,972
Carrying Amount									
At 31 March 2023	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124
At 1 April 2022	49,869	626,062	38,047	2,412	39,316	4,746	14,837	1,620	776,909
Asset financing									
Owned	49,869	648,803	41,521	0	35,946	4,308	16,120	1,472	798,039
Finance leased	0	331	0	0	711	0	0	0	1,042
On B/S (SoFP) PFI and other service concession arrangements contracts	0	30,085	0	0	0	0	0	0	0
Carrying Amount									
At 31 March 2023	49,869	678,888	41,521	-	35,946	4,308	16,120	1,472	828,124

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6.1 Consolidated Intangible Assets - year ended 31 March 2024

	Software Licenses £000s	Total £000s
Cost or Valuation		
At 1 April 2023	27,669	27,669
Indexation	0	0
Additions	1,273	1,273
Transfers	229	229
Disposals	0	0
At 31 March 2024	29,171	29,171
Amortisation		
At 1 April 2023	20,984	20,984
Indexation	0	0
Disposals	0	0
Provided during the year	2,303	2,303
At 31 March 2024	23,287	23,287
Carrying Amount		
At 31 March 2024	5,884	5,884
At 31 March 2023	6,685	6,685
Asset financing		
Owned	5,884	5,884
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
Carrying Amount		
At 31 March 2024	5,884	5,884

Any fall in value through negative indexation or revaluation is shown as an impairment

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

	2024 £000s
Donations	0
Government grant	0
Lottery funding	0

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 6.2 Consolidated Intangibles Assets - year ended 31 March 2023

	Software Licenses £000s	Total £000s
Cost or Valuation		
At 1 April 2022	26,998	26,998
Indexation	0	0
Additions	671	671
Donations / Government grant / Lottery funding	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
At 31 March 2023	27,669	27,669
Amortisation		
At 1 April 2022	18,142	18,142
Indexation	0	0
Reclassifications	0	0
Transfers	0	0
Revaluation	0	0
Impairment charged to the SoCNE	0	0
Impairment charged to the revaluation reserve	0	0
Disposals	0	0
Provided during the year	2,842	2,842
At 31 March 2023	20,984	20,984
Carrying Amount		
At 31 March 2023	6,685	6,685
At 31 March 2022	8,856	8,856
Asset financing		
Owned	6,685	6,685
Finance leased	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0
Carrying Amount		
At 31 March 2023	6,685	6,685

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 8 INVESTMENTS

NOTE 8.1 Investments

	2024			2023		
	Non Current Assets £000s	Assets £000s	Liabilities £000s	Non Current Assets £000s	Assets £000s	Liabilities £000s
Balance at 1 April	7,371	0	0	8,829	0	0
Net cash inflow	0	0	0	(1,000)	0	0
Share of income	142	0	0	130	0	0
Share of realised gains	88	0	0	275	0	0
Share of unrealised gains	897	0	0	(863)	0	0
Balance at 31 March	<u>8,498</u>	<u>0</u>	<u>0</u>	<u>7,371</u>	<u>0</u>	<u>0</u>
Trust	0	0	0	0	0	0
Charitable trust fund	8,498	0	0	7,371	0	0
	<u>8,498</u>	<u>0</u>	<u>0</u>	<u>7,371</u>	<u>0</u>	<u>0</u>

NOTE 8.2 Market value of investments as at 31 March 2024

	Held in	Held outside	2024	2023
	UK £000s	UK £000s	Total £000s	Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	8,498	0	8,498	7,371
Investments in a Common Deposit Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total market value of fixed asset investments	<u>8,498</u>	<u>0</u>	<u>8,498</u>	<u>7,371</u>

Note 8.3 Analysis of expected timing of discounted flows

	2024			2023		
	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 five	0	0	0	0	0	0
Later than five years	8,498	0	0	7,371	0	0
	<u>8,498</u>	<u>0</u>	<u>0</u>	<u>7,371</u>	<u>0</u>	<u>0</u>

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 9 IMPAIRMENTS

	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Reversal of Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	1,547	0	1,547
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	0	0	0
Total value of impairments for the period	<u>1,547</u>	<u>0</u>	<u>1,547</u>

2023

	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	(9,790)	0	(9,790)
Total value of impairments for the period	<u>(9,790)</u>	<u>0</u>	<u>(9,790)</u>

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

There were no assets classified as held for sale in 2023/24 (£0 in 2022/23).

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 11 INVENTORIES

Classification	2024 £000s		2023 £000s	
	Trust	Consolidated	Trust	Consolidated
Pharmacy supplies	3,522	3,522	3,699	3,699
Theatre equipment	471	471	584	584
Medical & Surgical equipment	208	208	0	0
Fuel	517	517	401	401
Community care appliances	27	27	0	0
Laboratory materials	122	122	211	211
Staff Uniforms	7	7	0	0
Laundry	0	0	0	0
X-Ray	341	341	53	53
Personal Protective Equipment	0	0	202	202
Total	5,215	5,215	5,150	5,150

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 12 CASH AND CASH EQUIVALENTS

	2024 £000s			2023 £000s		
	Core Trust	CTF	Consolidated	Core Trust	CTF	Consolidated
Balance at 1st April	6,979	489	7,468	16,905	100	17,005
Net change in cash and cash	(1,273)	(301)	(1,574)	(9,926)	389	(9,537)
Balance at 31st March	5,706	188	5,894	6,979	489	7,468

The following balances at 31 March were held at	2024 £000s			2023 £000s		
	Core Trust	CTF	Consolidated	Core Trust	CTF	Consolidated
Commercial banks and cash in hand	5,706	188	5,894	6,979	489	7,468
Balance at 31st March	5,706	188	5,894	6,979	489	7,468

NOTE 12.1 Reconciliation of Liabilities arising from Financing Activities

	2023 £000s	O'Bal Adj £000s	Cash Flows £000s	Non-Cash Changes £000s	2024 £000s
Capital Element of Payments - Leases	1,042	0	(222)	0	820
Capital Element of Payments - On-Balance Sheet (SoFP) PFI and Other Service Concession Arrangements	30,085	0	(736)	0	29,349
Total Liabilities from Financial Activities	31,127	0	(958)	0	30,169

	2022 £000s	O'Bal Adj £000s	Cash Flows £000s	Non-Cash Changes £000s	2023 £000s
Capital Element of Payments - Leases	0	393	(161)	810	1,042
Capital Element of Payments - On-Balance Sheet (SoFP) PFI and Other Service Concession Arrangements	30,084	0	(701)	0	30,085
Total Liabilities from Financial Activities	30,786	393	(862)	810	31,127

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 13 TRADE RECEIVABLES AND OTHER CURRENT ASSETS

	2024 £000s		2023 £000s	
	Trust	Consolidated	Trust	Consolidated
Amounts falling due within one year				
Trade receivables	9,126	9,126	1,581	1,581
Deposits and advances	1	1	1	1
VAT receivable	5,711	5,711	6,556	6,556
Other receivables - not relating to fixed assets	14,287	14,349	14,866	14,846
Other receivables - relating to property plant and equipment	0	0	117	0
Other receivables - relating to intangibles	0	0	0	0
Trade and other receivables	29,125	29,187	23,121	22,984
Prepayments	1,449	1,449	1,517	1,517
Accrued income				
Contract assets	0	0	0	0
Current part of PFI contract and other service concession arrangements receivable	0	0	0	0
Other current assets	1,449	1,449	1,517	1,517
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	29,125	29,187	23,121	22,984
TOTAL OTHER CURRENT ASSETS	1,449	1,449	1,517	1,517
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	30,574	30,636	24,638	24,501

The balances are net of a provision for bad debts of £2,988k 2023/24 (2022/23, £2,795k).

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 14.1 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

	2024		2023	
	£000s		£000s	
Amounts falling due within one year	Trust	Consolidated	Trust	Consolidated
Other taxation and social security	19,212	19,212	29,416	29,416
Trade capital payables - property, plant and equipment	16,145	16,145	20,912	20,912
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	29,135	29,135	23,307	23,307
Payroll payables	69,949	69,949	30,478	30,478
Clinical negligence payables	2,134	2,134	2,073	2,073
Voluntary Early Retirement payables	0	0	0	0
BSO payables	2,408	2,408	1,369	1,369
Other payables	753	774	619	632
Accruals	48,719	48,719	62,496	62,496
Deferred income	662	662	427	427
Accruals and deferred income - relating to property, plant and	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	189,117	189,138	171,097	171,110
Current part of lease liabilities	185	185	220	220
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	2,338	2,338	2,373	2,373
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	191,455	191,476	173,470	173,483
Amounts falling due after more than one year				
Lease liabilities	636	636	822	822
Capital and interest lease elements of PFI contracts and other service	27,196	27,196	27,932	27,932
Long term loans	0	0	0	0
Total non current other payables	27,832	27,832	28,754	28,754
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	219,287	219,308	202,224	202,237

The Trust owes £17m more at the end of 2023/24 than it did at the end of 2022/23.

Payroll payables increased £40m on 31 March 2024 compared to 12 months previously because the 2023/24 pay awards for Medical & Dental (6%), Agenda for Change staff (5% + one off payment of up to £1,505) and Senior Executives have not yet been paid. These pay awards are significantly higher than those accrued for at the end of 2022/23.

The £40m increase in the amount owed to employees has been offset by a £13m reduction in the value the Trust owes to suppliers, who are yet to submit an invoice for goods and services delivered in 2023/24.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES – 2024

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2024 £000s
Balance at 1 April 2023	1,483	81,023	19,729	102,235
Provided in year	80	73,659	40,803	114,542
(Provisions not required written back)	(146)	(6,761)	(633)	(7,540)
(Provisions utilised in the year)	(75)	(6,050)	(1,361)	(7,486)
Cost of borrowing (unwinding of discount)	(33)	658	370	995
At 31 March 2024	1,309	142,529	58,908	202,746

Comprehensive Net Expenditure Account charges	2024 £000s	2023 £000s
Arising during the year	114,542	43,393
Reversed unused	(7,540)	(12,354)
Cost of borrowing (unwinding of discount)	995	(1,737)
Total charge within Operating expenses	107,997	29,302

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2024 £000s
Not later than one year	73	67,609	3,123	70,805
Later than one year and not later than five years	301	46,978	5	47,284
Later than five years	935	27,942	55,780	84,657
At 31 March 2024	1,309	142,529	58,908	202,746

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2024

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 with Periodic Payment Order (PPO) calculations based on estimated life expectancy data provided by professional legal advisors. For Holiday Pay the Trust has estimated an appropriate level of provision on the basis of the duration of the claims and the application of a regionally agreed estimated payment percentage of the total expenditure incurred on affected allowances. Pay Modernisation and Senior Executive's pay.

The total liability to be provided is estimated at £107.8m 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, in order to take account of the return that can be earned from investment. The rate is currently -1.5% (with effect from 22 March 2022) set by the Government Actuary under the Damages Act 1996 as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022.

Holiday Pay Liability

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for holiday pay shortfall can be taken back to 1998. The PSNI appealed the CoA judgement to the Supreme Court and the hearing concluded on 15 December 2022. A judgement was handed down on 4 October 2023 confirming 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 as far as 1998. The Trust provision at 31 March 2024 reflects this time frame. HSC has retrospective and prospective liabilities arising from this outcome.

The HSC working group considering resolution of the liabilities has indicated that the final solution is likely to be a number of years away as it will require system change and, in the meantime, discussions are ongoing with trade unions in respect of an interim solution. In light of industrial action and the ongoing legal cases, there have been delays in Trade Unions discussions regarding settlement of the historic liability and the interim solution.

Annual Accounts

Notes to the Accounts

The Trust in calculating this provision has used the following estimates and assumptions:

- The provision has been estimated based on our knowledge of settlements of retrospective liabilities that have been made in other jurisdictions. The provision has been estimated back to 1998/99 based on the outcome of the Supreme Court judgement
- Defined wage types have been used to determine the provision using data from 2014/15 following the introduction of the current HRPTS system
- A further estimate has been added for the impact of other potential contractual liabilities
- For the years 1998/99 to 2013/14 an annual average has been calculated based on the defined wage types using the three years 2014/15 to 2016/17
- This annual average has been adjusted for agreed pay agreements under Agenda for Change for changes in staffing
- Actual staff numbers are available from 2008/09, when the Review of Public Administration (RPA) took place, with the exception of 2 years 2009-11, but not prior to 2008/09. The staff level for 2008/09 is used in calculating these two years
- An assumption has been made on the annual changes in staff numbers from 1998/99 to 2007/08. The assumption being a 1% increase per annum, which has been applied to the annual average for each relevant year
- The balance has then been subject to discounting to determine the net present value of the provision
- The provision does not include any late payment interest which may be required to be paid over to claimants.

The key areas of uncertainty include:

- The reliability of the data used
- The terms of the settlement which is subject to negotiations and agreement with Trade Unions
- The uptake rate for current or past employees
- The extent of attrition in the workforce
- Delays in the time it will take to administer the payments, once agreed
- The extent to which interest will apply.

The overall impact has been to increase this provision from £17.3m in 2022-23 to £55.5m.

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 and the additional potential costs were accrued at 31 March 2023.

Whilst the Trust maintains the accounting treatment applied to these cases in 2022/23 was appropriate given the information available at the time, this has been reviewed for 2023/24. In particular it has become clear that the issue of Senior Executive Pay will not now be resolved as swiftly as anticipated previously.

Given the level of uncertainty around the timing of some liabilities has increased, it is therefore deemed more appropriate to treat them as a provision under IAS 37 at 31 March 2024. The best estimate of the value of the liability is still considered to be in line with the principles set out in the original accounting treatment, with discounting to present value applied as appropriate.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES – 2023

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2023 £000s
Balance at 1 April 2022	2,494	79,422	2,165	84,081
Provided in year	9	24,568	18,816	43,393
(Provisions not required written back)	(850)	(11,163)	(341)	(12,354)
(Provisions utilised in the year)	(108)	(10,335)	(705)	(11,148)
Cost of borrowing (unwinding of discount)	(62)	(1,469)	(206)	(1,737)
At 31 March 2023	1,483	81,023	19,729	102,235

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	2023 £000s
Not later than one year	72	25,543	2,431	28,046
Later than one year and not later than five years	301	21,895	17,298	39,494
Later than five years	1,110	33,585	0	34,695
At 31 March 2023	1,483	81,023	19,729	102,235

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 16 CAPITAL AND OTHER COMMITMENTS

	2024	2023
	£000s	£000s
Property, plant & equipment	4,772	3,900
Intangible assets	<u>0</u>	<u>0</u>
	<u><u>4,772</u></u>	<u><u>3,900</u></u>

The capital commitments relate to refurbishment building works.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 17 LEASES

Leases under IFRS16

17.1 Quantitative disclosures around right-of-use assets

	Land and Buildings £000s	Other £000s	Total £000s
Cost or valuation			
At 1 April 2023	488	715	1,203
Additions	0	0	0
At 31 March 2024	488	715	1,203
Depreciation expense			
At 1 April 2023	(156)	0	(156)
Recognition	(165)	(72)	(237)
At 31 March 2024	(321)	(72)	(393)
Carrying amount at 31 March 2024	167	643	810
Interest charged on IFRS 16 leases	3	23	26

17.2 Quantitative disclosures around lease liabilities

Maturity analysis	31 March 2024 £000s	31 March 2023 £000s
Buildings		
Not later than one year	131	162
Later than one year and not later than five years	45	176
Later than five years	0	0
	176	338
Less interest element	(3)	(7)
Present Value of obligations	173	331
Other		
Not later than one year	85	85
Later than one year and not later than five years	340	340
Later than five years	332	418
	757	843
Less interest element	(108)	(132)
Present Value of obligations	649	711
Total present value of obligations	822	1,042
Current portion	186	220
Non-current portion	636	822

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 17 LEASES

Leases under IFRS16

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

	31 March 2024 £000s	31 March 2023 £000s
Variable lease payments not included in lease liabilities	763	38
Sub-leasing income	0	0
Expense related to short-term leases	0	416
Expense related to low-value asset leases (excluding short-term leases)	<u>977</u>	<u>872</u>
	<u>1,740</u>	<u>1,326</u>

17.4 Quantitative disclosures around cash outflow for leases

	31 March 2024 £000s	31 March 2023 £000s
Total cash outflow for lease	<u>1,961</u>	<u>1,488</u>

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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, 2022-23).

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 £901k (2022-23: £839k). This PFI scheme relates specifically to a new 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:

COMMITMENTS UNDER PFI CONTRACT

Capital elements in future periods:	2024	2023
	£000s	£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	36,691	38,845
Total	47,456	49,610
Less interest element	(18,108)	(19,525)
Present value	29,348	30,085

	2024	2023
	£000s	£000s
Service elements due in future periods:		
Due within one year	981	947
Due later than one year and not later than five years	4,173	4,031
Due later than five years	23,216	24,059
Total service elements due in future periods	28,370	29,037
Total Commitments	57,718	59,122

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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.

	2024	2023
	£000s	£000s
Clinical negligence	1,072	1,234
Public liability	23	23
Employers' liability	186	123
Accrued leave	0	0
Injury benefit	0	0
Other	18	14
Total	<u>1,299</u>	<u>1,394</u>

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 the HSC. There were 12 levels of award; lower awards made by local (employer) committees, and higher awards were recommended by the NI Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the DoH decided from the 2013/14 award round and onwards, no new clinical excellence awards would be made to medical and dental consultants. This decision has been subject to legal challenge. An agreement has been reached through mediation for the design and implementation of a future scheme. DoH is continuing to work on this in conjunction with the BMA. Any scheme will require Ministerial approval and a period of public consultation prior to introduction. 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 2024. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

Employment Tribunals

HSC Trusts may have open Tribunal Cases where a liability has not yet been established and cannot be quantified. 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 NHSC was heard during 2023/24 but the judgement is still outstanding. Based on information received to date it has not been possible to establish whether the HSC has a liability in this regard, or if so, what any quantum would be. This matter will be kept under close review as the case progresses during 2024/25.

Continuing Healthcare

The DoH Continuing Healthcare (CHC) Policy relates to the assessment of whether a person's care needs can be met outside of an acute hospital setting and whether they may be liable to be

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 19 CONTINGENT LIABILITIES

assessed in respect of contributing towards the costs for their care. A Judicial Review was brought by a service user in nursing care, against Belfast Health and Social Care Trust to challenge the policy and the BHSCCT application of it. The High Court judgement highlighted that the criteria and threshold for when a person should pay for their care is unclear and operates differently between Health Trusts. The judicial review also challenged a change to the policy, introduced in February 2021, and instructed that all decisions on eligibility for the last three years should be reviewed.

The DoH is in the process of considering the judgement and its implications for the policy and its application. All Trusts are awaiting revised guidance in order to be able to identify service users who may meet the criteria and quantify the associated costs.

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 NI Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However, the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

Holiday Pay Liability

The Trust has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculations will rely on the outworkings of the Supreme Court judgement and will have to be agreed with Trade Unions.

Uncertainty also exists in relation to whether interest or any other uplift is payable on the sums due to the Claimants to reflect the effluxion of time. This matter is not agreed and therefore no provision has been made in Note 15.

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.

NOTE 20 RELATED PARTY TRANSACTIONS

The South Eastern Health and Social Care Trust is an arm's length body of the Department of Health, and as such the Department is a related Party and the ultimate controlling parent with which the Trust has had various material transactions during the year. The Trust has received income during the year of £1,006 million (£939 million 2022/23). During the year the Trust has had a number of material transactions with other entities for which the Department is regarded as the ultimate controlling parent. These entities include the 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, none of the board members, members of the key management staff or other related parties has undertaken any material transactions with the South Eastern Health and Social Care Trust.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 21 THIRD PARTY ASSETS

The Trust held £5,203k cash at bank and in hand at 31 March 2024 which relates to monies held by the Trust on behalf of patients (£5,249k, 2022/23) 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.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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)

	<u>2023/24</u>	<u>2022/23</u>
	Total	Total
	£000s	£000s
<i>RRL Allocated from:</i>		
DoH (SPPG)	989,604	923,289
DoH (Other)	1,423	1,332
PHA	6,149	5,906
SUMDE & NIMDTA	9,080	9,348
RRL to be Accounted For	1,006,256	939,875
<u>Revenue Resource Limit Expenditure</u>		
Net Expenditure per SoCNE	1,156,714	997,952
Adjustments - areas not funded by RRL.		
Research and Development under ESA10	(583)	(639)
Depreciation/Amortisation	(41,917)	(38,118)
Impairments	0	9,790
Notional Charges	(66)	(65)
Movements in Provisions	(107,997)	(29,302)
Adjustment for income received re Donations for non-current	19	143
PFI and other service concession arrangements/IFRIC	38	48
Total Adjustments	(150,506)	(58,143)
Net Expenditure Funded from RRL	1,006,208	939,809
Surplus/(Deficit) against RRL	48	66

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.

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

22.2 Financial Performance Targets less deficit funding

For the year ended 31 March 2024 the Trust received £25m non-recurrent funding from the Department of Health to address the deficit that would otherwise have occurred.

	<u>2023/24</u> £000s
The Revenue Resource Limit (RRL)	1,006,256
Less deficit funding received	<u>(25,523)</u>
	<u>980,733</u>
Net Expenditure Funded from RRL	<u>1,006,208</u>
Surplus/(Deficit) against RRL	<u><u>(25,475)</u></u>

22.3 Capital Resource Limit

The Trust is given a Capital Resource Limit (CRL), which it is not permitted to over spend. The Trust has broken even on its capital spend programme.

	<u>2023/24</u> Total £000s	<u>2022/23</u> Total £000s
Gross capital expenditure	29,211	31,668
Less charitable trust fund capital expenditure	(18)	(143)
Less IFRIC 12/PFI and other service concession arrangements	0	0
(Receipts from sale of fixed assets up to NBV)	<u>0</u>	<u>(36)</u>
Net capital expenditure	<u>29,193</u>	<u>31,489</u>
Capital Resource Limit	29,771	32,143
Disposals - Other Asset Sales	5	0
Adjustment for Research and Development under ESA10	<u>(583)</u>	<u>(639)</u>
	<u>29,193</u>	<u>31,504</u>
Overspend/(Underspend) against CRL	<u><u>0</u></u>	<u><u>(15)</u></u>

Annual Accounts

Notes to the Accounts

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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.

Net Expenditure Funded from RRL	<u>1,006,208</u>	<u>939,809</u>
Surplus/(Deficit) against RRL	<u>48</u>	<u>66</u>
Break Even cumulative position (opening)	<u>(3,351)</u>	<u>(3,417)</u>
Break Even cumulative position (closing)	<u>(3,303)</u>	<u>(3,351)</u>

Materiality Test:

	<u>2023/24</u>	<u>2022/23</u>
	<u>%</u>	<u>%</u>
Break Even in year position as % of RRL	<u>0.00%</u>	<u>0.0%</u>
Break Even cumulative position as % of RRL	<u>(0.4%)</u>	<u>(0.4%)</u>

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 4 July 2024.

Annual Accounts Patient & Residential Monies

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

PATIENTS/ RESIDENTS MONIES ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

Annual Accounts

Patient & Residential Monies

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.

Annual Accounts

Patient & Residential Monies

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 South Eastern Health and Social Care Trust's account of monies held on behalf of patients and residents for the year ended 31 March 2024 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 South Eastern Health and Social Care Trust for the year ended 31 March 2024 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 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 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.

Annual Accounts

Patient & Residential Monies

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 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 South Eastern Health and Social Care Trust's compliance with laws and regulations;

Annual Accounts

Patient & Residential Monies

- 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 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
3 July 2024

Annual Accounts Patient & Residential Monies

SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

YEAR ENDED 31 MARCH 2024

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

Previous Year	RECEIPTS	£	£
	<u>Balance at 1 April 2023</u>		
-	1. Investments (at cost)	-	
4,979,737	2. Cash at Bank	5,247,331	
2,000	3. Cash in Hand	<u>2,000</u>	<u>5,249,331</u>
<u>4,299,178</u>	Amounts Received in the Year		<u>4,665,034</u>
-	Interest Received		<u>-</u>
<u>9,280,915</u>	TOTAL		<u>9,914,365</u>
PAYMENTS			
		£	£
<u>4,031,584</u>	Amounts Paid to or on behalf of Patients/Residents		<u>4,711,129</u>
	<u>Balance at 31 March 2024</u>		
-	1. Investments (at cost)	-	
5,247,331	2. Cash at Bank	5,201,236	
2,000	3. Cash in Hand	<u>2,000</u>	<u>5,203,236</u>
<u>9,280,915</u>	TOTAL		<u>9,914,365</u>

Cost Price	Schedule of investments held at 31 March 2024	Nominal Value	Cost Price
£		£	£
	Investment		5,203,236

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 and Deputy Chief Executive
26 June 2024

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



Chief Executive
26 June 2024

