



Northern Ireland Ambulance Service
Health and Social Care Trust



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

**ANNUAL REPORT AND ACCOUNTS
FOR YEAR ENDED**

31 MARCH 2025



**Northern Ireland Ambulance Service Health and Social Care Trust
Annual Report and Accounts for the year ended 31 March 2025**

Laid before the Northern Ireland Assembly under Article 90(5) of the Health and Personal Social Services (NI) Order 1972 (as amended by the Audit and Accountability Order 2003) by the Department of Health on 4 July 2025



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This publication is also available for download from our website at www.nias.hscni.net.

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Chair's Preface

I am delighted to introduce the 2024-25 Annual Report for the Northern Ireland Ambulance Service Trust (NIAS), having completed my second year as Trust Chair.

This report serves not only as an account of our performance but also as a testament to the dedication and commitment of all our staff who continue to deliver exceptional service despite the challenges we face.

The past year has been one of significant achievement and growth for NIAS. As Chair, I have witnessed first-hand the resilience and professionalism of our team, who have tirelessly worked to ensure that patients receive the highest standard of care. Every day, our staff go above and beyond, demonstrating their unwavering commitment to the communities we serve.



This report details our key achievements, including the successful training and integration of new paramedics, and the expansion of our Integrated Clinical Hub. These initiatives are designed to enhance our responsiveness and ensure that patients have access to the care they need in a timely manner.

Moreover, I would like to highlight our efforts in embracing innovative practices, such as the introduction of the text-back function in our Emergency Operations Centre. This advancement not only improves communication with our callers but also streamlines our operations, allowing us to serve our community more effectively.

As we reflect on our performance over the past year, we also recognise the challenges that remain. As the health and social care landscape continues to evolve, we are cognisant of the impact for patients and staff from delayed ambulance handovers at hospitals. We are committed to working collaboratively with the Health Trusts in addressing this issue and to adapting our services to meet the changing needs. Our strategic focus will be on sustainability and continuous improvement, ensuring that we are well-equipped for the future.

I would like to take this opportunity to express my sincere gratitude to all our staff for their hard work and dedication, not least to our outgoing Chief Executive Michael Bloomfield who has led NIAS with dedication and professionalism for the last seven years. Your resilience and commitment have greatly contributed to the success of NIAS, and I am proud to represent such a remarkable team.

Finally, I extend my thanks to our partners, stakeholders and board members for their ongoing support. Together, we will continue to strive for excellence in ambulance services across Northern Ireland.

Michele Larmour
Chair

Performance Report

Performance Overview



The purpose of the performance overview is to present the Chief Executive's perspective on the Trust's performance over the period 2024-25. It also provides a brief summary of the Trust: including its purpose and activities; our vision, values and goals; and services that we provide.

Chief Executive's Overview of Performance

I am honoured to present my first Annual Report for the Northern Ireland Ambulance Service (NIAS) for the financial year 2024-25.

I have stepped into the role of Interim Chief Executive with a clear focus: to provide leadership continuity during a period of significant operational pressure and public scrutiny; to support our staff through those challenges; and to reaffirm the essential contribution NIAS makes within the wider Health and Social Care (HSC) system.

This year has tested the resilience of our people and our systems. We have operated within an increasingly strained health and care environment and NIAS has felt this pressure acutely, particularly through sustained delays in hospital handovers. These delays have reduced our operational availability by up to a quarter and placed significant strain on staff wellbeing and patient experience. These structural pressures cannot be resolved by NIAS alone, and we continue to work closely with system partners to address their root causes.

The consequences of these delays extend beyond lost hours. Staff regularly face late finishes and the knock-on effect of compensatory rest, all while managing growing expectations from patients and the public. Alongside our trade union colleagues, we continue to seek regionally agreed solutions that better reflect the realities of emergency care and safeguard both workforce wellbeing and service quality.

We have also faced difficult public discourse about the performance of ambulance services, with some questioning whether NIAS is "fit for purpose." Let me be clear: while we acknowledge and are addressing the real challenges we face, NIAS remains a vital, responsive, and compassionate service. Our teams manage over 600 calls every day with professionalism, clinical expertise, and empathy. No one should hesitate to contact us in a life-threatening emergency. The service they will receive is grounded in experience, respect, and care.

Amid these pressures, our people have continued to deliver progress and improvement. I want to express my deepest gratitude to every member of the NIAS workforce, operational, clinical, corporate, and support for their resilience and commitment throughout this demanding year.

We have made tangible advances in patient care and service modernisation. The successful completion of training by Associate Ambulance Practitioner (AAP) Cohort 16 has added 23 Emergency Planning Technicians (EMTs) capacity to our emergency response model. We expanded our Integrated Clinical Hub to five sites, enhancing our “hear and treat” and “see and treat” capability and helping patients access care in the most appropriate setting. These alternative care pathways are showing early positive results in both outcomes and efficiency.

We have also introduced a new text-back function within our Emergency Operations Centre, providing real-time updates to callers. This initiative has reduced duplicate 999 calls, improved caller reassurance, and supported more effective resource deployment.

NIAS is not standing still. We continue to innovate. We have strengthened our partnerships with Air Ambulance Northern Ireland, embedded Advanced Paramedic Practitioners, introduced new clinical decision support pathways, and supported the continued development of paramedic science as a graduate profession. We are committed to being a clinically credible, forward-looking organisation.

Just as we invest in clinical development, we are equally committed to supporting the people who deliver our care. This year, we strengthened our focus on staff wellbeing, expanding access to support through Critical Incident Stress Management, Peer Support, Inspire, and The Ambulance Staff Charity. NIAS has one of the most resilient workforces in health and social care, and we are determined that they are also among the most supported.

We also celebrated the recognition of our staff’s contribution. It was a proud moment for the organisation when three individuals were recognised in the King's New Year Honours list, including our outgoing Chief Executive who was named an Officer of the Order of the British Empire.

Looking ahead, we are entering the final year of our current strategic plan and are already shaping our next phase. Our focus will remain firmly on service quality, equity of access, and our service delivery model that protect both care standards and workforce wellbeing. We will continue to champion care closer to home, expand community-based pathways, and deliver on our public commitment to reduce health inequalities.

We do not underestimate the work ahead, but we are ready. With the right support from our system partners and the continued professionalism of our teams, I am confident NIAS will not only meet the challenges of the future but also lead change where it is needed most.

We remain committed to our mission: to provide safe, high-quality, person-centred care, and to play our full part in improving health outcomes for all the communities we serve.

Year in Pictures

April 2024

Upon completing their training, several students from cohort 15 were presented with awards. The Endeavour Award was presented to two students: Catherine Beatty and Kirsty McAllister, to acknowledge their progress, growth, commitment and development in their learning.

The “Top Student” Award was presented to Ashleigh Shannon and David McVeigh to acknowledge their overall excellence in academic, professional and personal values which demonstrate the NIAS core values. They show compassion, care, excellent work ethic and willingness to help their colleagues.



June 2024

Back in June 2024, we were delighted to welcome Health Minister Mike Nesbitt to NIAS Headquarters. During his visit, Minister Nesbitt spent time visiting our Emergency Ambulance Control Room engaging with various members of staff.



In November 2023, NIAS launched the Integrated Clinical Hub (ICH), a reformed our service model, dedicated to advancing patient safety and appropriate timely care. A key part of this plan is to expand and establish remote ICH hubs like the Ballymena site, which opened in June 2024, around the region to provide access for locally based clinicians to join the team and provide this much needed improved service for patients.



Andrea Gibbs nominated ACA David Pentland, who has been in Altnagelvin for over 20 years as an Ambulance Care Assistant, for Derry Journal People of the Year Awards under the Carer of the Year. David then went on to receive runner up and highly commended. This is a massive achievement in itself as it was a huge category. Congratulations David on this recognition.

David is a valued member of staff in Altnagelvin who during the pandemic made sure all the staff were fed and looked after. He is a genuine, lovely gentleman who would do anything for anyone.



July 2024

In July 2024, colleagues attended to represent NIAS at the annual Belfast Pride, waving their rainbow flags and showing support for LGBTQ+ members of staff and patients.



September 2024

NIAS colleagues took to the water, enjoying the benefits of a water based wellbeing session of surfing in Portrush. Jon Goodwin from NHS Charities joined the group to hear first-hand how the funded programme was benefiting staff and the organisation.



NIAS Association of Retired Personnel enjoy their first event, a walking tour of the Maritime Mile – Sights and Sounds. Expertly guided by tour guide Lorraine Welsh.



October 2024

On Sunday 6 October, NIAS took part in a multi-agency exercise at Almac Craigavon. The exercise was organised by the EPRR Dept and staff from South Division Accident & Emergency, Patient Care Service, Hazardous Area Response Team, NI Helicopter Emergency Medical Service Emergency Ambulance Control and Training all took part alongside colleagues from partner agencies.



On Thursday 10 October 2024, several NIAS colleagues attended the Advancing Healthcare Awards ceremony at the Stormont Hotel, Belfast. NIAS Paramedics were shortlisted across five categories. The awards that NIAS secured top prize in were the awards for “Partnership working in Public Health” and also for “Creative and Innovative Practice”. Our Complex Case Team, led by Claire Hallowell and Aidan McDonnell, also received the award for “Partnership Working in Public Health”.

Scott Mawhinney, NIAS Paramedic, also picked up the “Reservist of the Year” award, and the “Rising Star” award went to Emma McCorkell as the first Research Paramedic in NI. Congratulations to all.



The Emergency Ambulance Control Recognition Event took place on Friday 18th October giving the opportunity to recognise and acknowledge all the hard work that our EOC colleagues have done over the past year. Time was taken to review any compliments that had been sent in over the past year, from service users, members of the public and colleagues.

Multiple awards were presented to EMD's who had demonstrated a successful delivery of a baby over the telephone, as well to those who had saved a life by successfully guiding someone through CPR instructions.



November 2024

The Integrated Clinical Hub (ICH) continued to expand with hubs opening in Castlederg and Armagh. This network of hubs breaks down historical recruitment barriers and provides strategic resilience to the vital function of the Integrated Clinical Hub.



In November 2024, cohort 16 completed their classroom training and moved on to their Operational duties across Northern Ireland. Two students were selected by the teaching faculty for the “Alistair Barr award” for “Top Student” – Rachel McGarrity and Chris Cummings.

The “Tommy Glenfield Endeavour Award” was given to Adam Shiels for overall contribution to the cohort, overall improvement, as well as continued personal and professional development.



December 2024

Former NIAS Chief Executive Michael Bloomfield was recognised in the King's New Year Honours List for 2025, receiving the Officer of the Order of the British Empire for services to Health and Social Care.

Michael was appointed as Chief Executive of the Northern Ireland Ambulance Service in March 2018 and has been transformative, leading NIAS to excel in service delivery through the establishment of best practice in NI.



Nathan Chambers, an ACA in Enniskillen, was awarded a British Empire Medal for voluntary services to the Red Cross.

This is a well-deserved recognition for Nathan who is committed to serving those in his local community. Congratulations Nathan!

GP Stephen Reaney was awarded the MBE for voluntary service to NIAS. Stephen has long since provided this support as a British Association for Immediate Care doctor, often turning up at serious Road Traffic Collisions to provide lifesaving medical interventions and assistance alongside NIAS Crews.

Congratulations Stephen on this well-deserved award.



January 2025

NIAS hosted representatives of the “Ukrainians in Northern Ireland” community group, along with the Northern Ireland Honorary Consul to Ukraine, Alan Moore. Last year they made a request, to DoH and NIAS, for a decommissioned ambulance from NIAS which we were only happy to provide.



Oleg Shankaruk, Chairman of the group, expressed their continuing gratitude to the people of Northern Ireland for their kindness and especially NIAS and DoH for the gift of the two ambulances.

March 2025

Congratulations to Megan Rodgers and Calum Hanna who picked up a joint award for Exceptional Pre-registration Student at the Ambulance Leadership Forum awards ceremony in Leeds.

Well done to both of you.



Congratulations to Sean McCluskey who picked up a very special award in the “Overcoming Adversity” category at the Northern Ireland Blue Light Awards. This category was created for the first time this year, and was awarded to Sean in recognition of his courage and selflessness in the face of personal hardship.

Purpose and Activities of the Trust

About the Northern Ireland Ambulance Service HSC Trust

The Northern Ireland Ambulance Service (NIAS) was established by the Northern Ireland Ambulance Service Health and Social Services Trust (Establishment) Order (Northern Ireland) 1995 as amended by the Health and Social Services Trusts (Establishment) (Amendment) Order (Northern Ireland) 2008 and Section 1 of the Health and Social Care (Reform) Act (Northern Ireland) 2009.

The principal ambulance services we provide are:

- Emergency response to patients with sudden illness and injury;
- Non-emergency patient care and transportation;
- Specialised health transport services; and
- Co-ordination of planning for major events and response to mass casualty incidents and disasters.

Our Mission and values:

The infographic features the NIAS logo (a caduceus with a flame) and the HSC logo. The mission statement is: "TO CONSISTENTLY SHOW COMPASSION PROFESSIONALISM & RESPECT TO THE PATIENTS WE CARE FOR." The values are: "WORKING TOGETHER" (We work together for the best outcome for people we care for and support. We work across HSC and with other external organisations and agencies, recognising that leadership is the responsibility of all.), "EXCELLENCE" (We commit to being the best we can be in our work, aiming to improve and develop services to achieve positive changes. We deliver safe, high quality, compassionate care and support.), "OPENNESS AND HONESTY" (We are open and honest with each other and act with integrity and candour.), and "COMPASSION" (We are sensitive, caring, respectful and understanding towards those we care for and support and our colleagues. We listen carefully to others to better understand and take action to help them and ourselves.). The infographic also includes a heartbeat line at the bottom.

OUR VALUES

Our values, and the behaviours they instil, form the foundations for the culture and ethos for the whole organisation. We will work to embed these across all our functions and activities.

WORKING TOGETHER

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

EXCELLENCE

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

OPENNESS AND HONESTY

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

COMPASSION

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

OUR MISSION:

TO CONSISTENTLY SHOW
COMPASSION
PROFESSIONALISM
& RESPECT
TO THE PATIENTS WE CARE FOR.

Our Goals:

The four organisational goals set out in our Corporate Plan are:

OUR GOALS

OUR PATIENTS...
will feel professionally cared for; always with compassion and respect.

OUR STAFF...
will feel positive and proud to work for NIAS.







OUR STAKEHOLDERS AND PARTNERS...
will have confidence in us as a reliable provider at the centre of urgent and emergency care.

OUR COMMUNITIES...
will continue to value and trust us.

Our Strategic Outcomes:

The Corporate Plan Strategic Outcomes and Enablers are:

NIAS Corporate Plan 2024-26 Strategic Outcomes and Enablers

Our Patients	Clinical Strategy:  We will identify the most appropriate clinical response for our patients.	An HSC Regional Plan:  We will work collaboratively with our HSC Partners to maximise the use of available care pathways for our patients.	Population Health:  We will support regional initiatives that aim to drive improved health outcomes for the population of Northern Ireland.
	Data-driven insights:  We will work with partners to ensure the appropriate resources are deployed to meet our patients' needs.		Organisational Resilience:  We will optimise organisational resilience to respond to patients' needs.
Our People	Culture and wellbeing:  We will promote a culture of compassionate leadership and respect for Equality and Human Rights that delivers excellent patient care through investment in the well-being of our workforce.		
Digitisation		Governance	Capital & Infrastructure
Distributed Leadership			

Organisational Structure

The provision of the above services is provided and supported by the following directorates:

- Chief Executive's Office.
- Operations Directorate.
- Finance, Fleet and Estates Directorate.
- Human Resources and Organisational Development Directorate.
- Medical Directorate.
- Clinical Directorate.
- Quality, Safety and Improvement Directorate.
- Planning, Performance and Corporate Services Directorate.

Performance Analysis

Overview of Organisational Performance

The Northern Ireland Ambulance Service (NIAS) exists to provide high-quality ambulance services which deliver the best clinical outcomes for those patients who make use of our services. We seek to do this by having in place the necessary resources in terms of staff, fleet, and estates.

However, we cannot deliver this service in isolation, and we are committed to participating fully in the development and delivery of responsive integrated health and social care services through collaborative working with partners throughout the Health and Social Care system. Engaging with local communities and their representatives to address issues that affect their health is also key to the future development of our services.

This annual report examines NIAS performance during 2024-25 and identifies the challenges that NIAS has faced in doing so. The report outlines the measures that NIAS has taken in facing these challenges and reviews how we have managed our budget in the context of these challenges during the year.

Operational Performance

Accident and Emergency Call Demand and Activity 2024-25

Throughout 2024-25, the Health and Social Care system continued to operate under unprecedented pressures and NIAS activity during 2024-25 reflects this.

The call activity in 2024-25 increased from the previous twelve months, with 232,147 calls being answered by our control room in the period. These calls generated 173,695 incidents that either required a clinician in the control room to provide advice or a response to a scene by our ambulance crews.

There were 13,214 incidents in the year, that the clinicians within our control room were able to provide clinical advice to patients and resolve their contact with the Service. The remaining 160,481 incidents reported to NIAS required the Service to deploy crews to the scene.

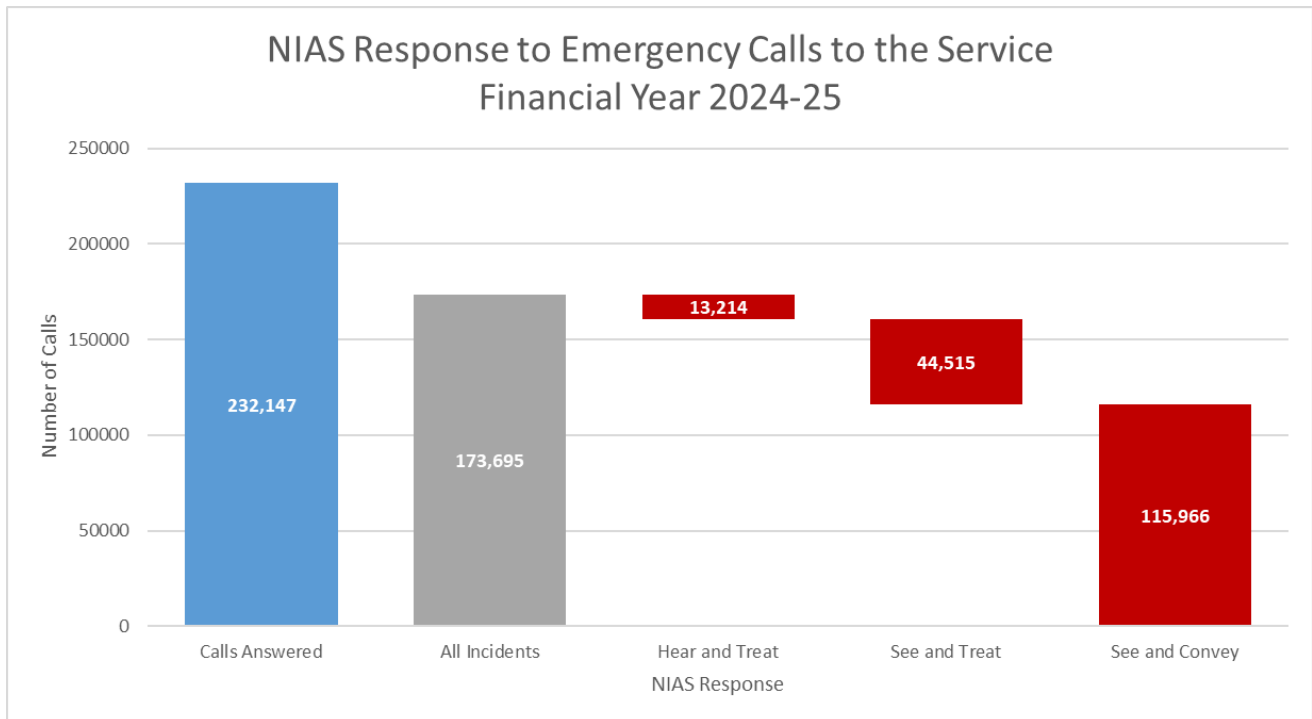
Whilst on scene 44,515 incidents were resolved by our crews either by clinicians providing the necessary care to discharge the patients from care, or through referral to an alternative appropriate care setting within the community.

This meant that 115,966 patients were conveyed by NIAS ambulance crews to a hospital setting during the Financial Year 2024-25.

The Table below highlights these key figures from the Financial Year 2024-25:

	2024-25	2023-24	2022-23
Emergency Calls Answered	232,147	230,503	225,182
Emergency Incidents	173,695	189,870	190,825
Hear and Treat	13,214	17,012	14,308
See and Treat	44,515	46,879	46,022
See and Convey to Hospital	115,966	125,979	130,495

The chart below is a graphical representation of the flow of patients through our service for the Financial Year 2024-25.



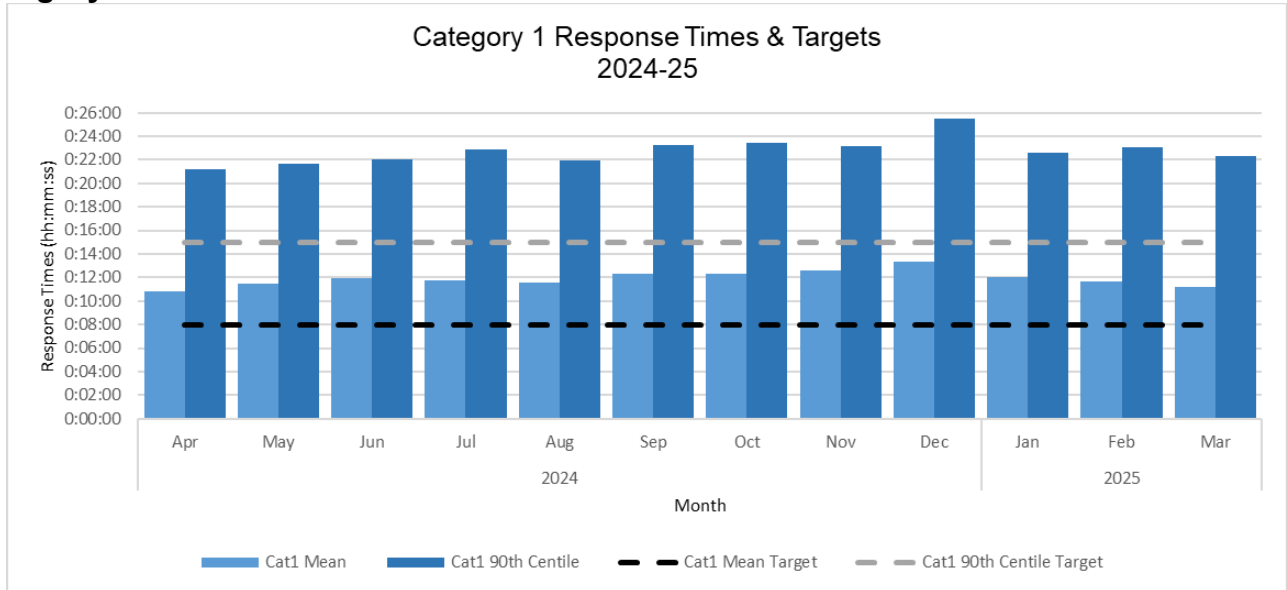
Operational Response Model Performance

These response time standards are monitored by the Department of Health as Ambulance Quality Indicators (in line with NHS England).

Call Type Definitions	Standard
999 Immediately life-threatening	Category 1
999 Emergency – potentially serious incident	Category 2
Urgent Problem	Category 3
Less Urgent Problem	Category 4

Response Times 2024-25

Category 1 Performance



The Chart above outlines NIAS' mean and 90th percentile performance by month for all calls identified as Category 1 for the period 1 April 2024 to 31 March 2025.

The below table for the period 1 April 2024 to 31 March 2025, demonstrates NIAS response performance for each of the category calls.

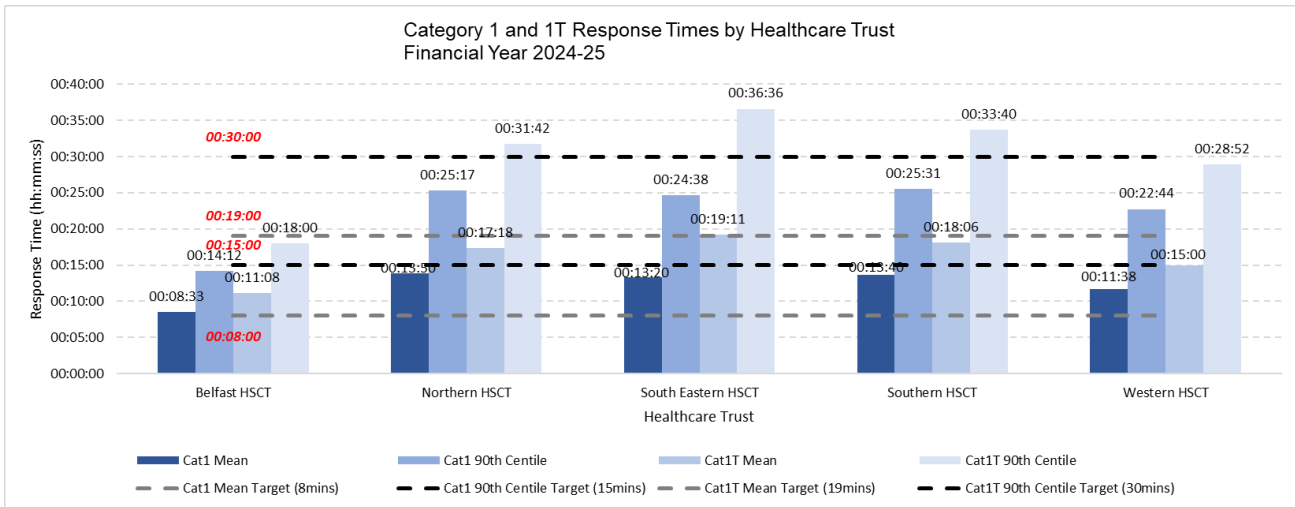
Operational Response Model Response Time Performance 2024-25

Category	Measurement	Standard	Performance
Cat1	Mean	00:08:00	00:11:57
	90th Centile	00:15:00	00:22:52
Cat1T*	Mean	00:19:00	00:15:47
	90th Centile	00:30:00	00:30:15
Cat2	Mean	00:18:00	00:58:20
	90th Centile	00:40:00	02:09:46
Cat3	90th Centile	02:00:00	06:04:48
Cat4	90th Centile	03:00:00	05:05:18

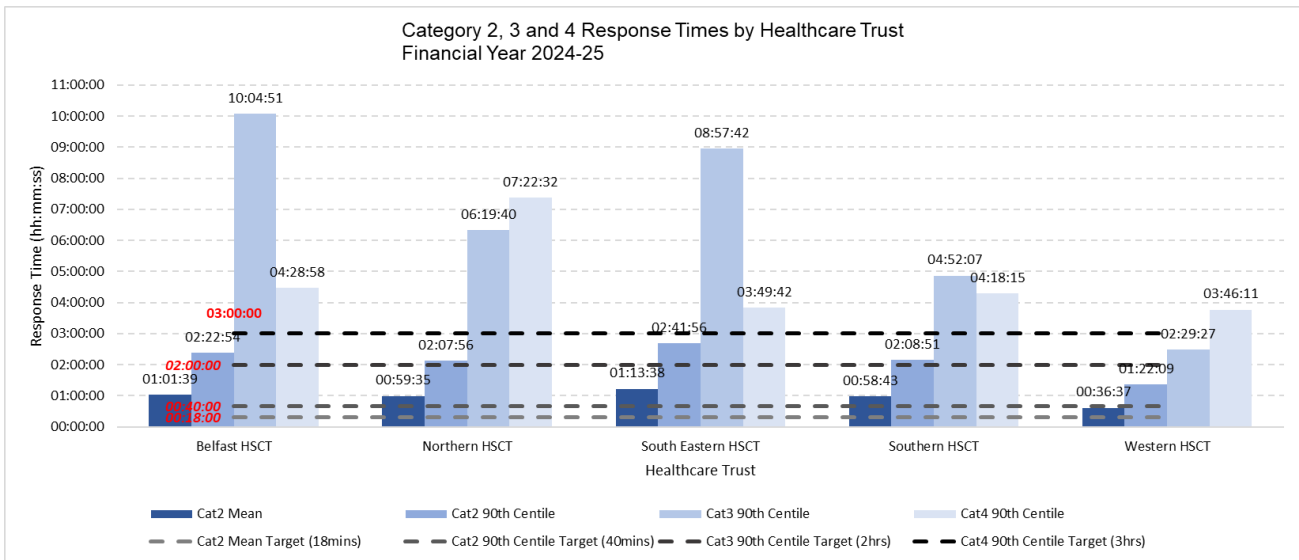
****Category 1T refers to an A&E conveyance resource capable of transporting a patient to hospital. The Category does not have a formal standard, but the performance above will be monitored and published by NIAS.***

NIAS acknowledges that many changes are required across the healthcare system to achieve the desired performance standards. The outstanding challenges for NIAS include the requirement for additional staff resources in frontline and support functions, the structure and skill mix of our staff coupled with response vehicle types and operational dispatch systems and protocols.

The table and chart below show the response times for each category of calls per divisional area for April 2024 to March 2025.



Category	Metric	Trust				
		Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat1	Mean	00:08:33	00:13:50	00:13:20	00:13:40	00:11:38
	Mean Target (8mins)	00:08:00	00:08:00	00:08:00	00:08:00	00:08:00
	90th Centile (Calc)	00:14:12	00:25:19	00:24:40	00:25:31	00:22:45
	90th Centile	00:14:12	00:25:17	00:24:38	00:25:31	00:22:44
	90th Centile Target (15mins)	00:15:00	00:15:00	00:15:00	00:15:00	00:15:00
Cat1T	Mean	00:11:08	00:17:18	00:19:11	00:18:06	00:15:00
	Mean Target (19mins)	00:19:00	00:19:00	00:19:00	00:19:00	00:19:00
	90th Centile(Calc)	00:18:02	00:31:45	00:36:40	00:33:40	00:28:50
	90th Centile	00:18:00	00:31:42	00:36:36	00:33:40	00:28:52
	90th Centile Target (30mins)	00:30:00	00:30:00	00:30:00	00:30:00	00:30:00



Category	Metric	Trust				
		Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat2	Mean	01:01:39	00:59:35	01:13:38	00:58:43	00:36:37
	Mean Target (18mins)	00:18:00	00:18:00	00:18:00	00:18:00	00:18:00
	90th Centile	02:22:54	02:07:56	02:41:56	02:08:51	01:22:09
	90th Centile Target (40mins)	00:40:00	00:40:00	00:40:00	00:40:00	00:40:00
Cat3	90th Centile	10:04:51	06:19:40	08:57:42	04:52:07	02:29:27
	90th Centile Target (2hrs)	02:00:00	02:00:00	02:00:00	02:00:00	02:00:00
Cat4	90th Centile	04:28:58	07:22:32	03:49:42	04:18:15	03:46:11
	90th Centile Target (3hrs)	03:00:00	03:00:00	03:00:00	03:00:00	03:00:00

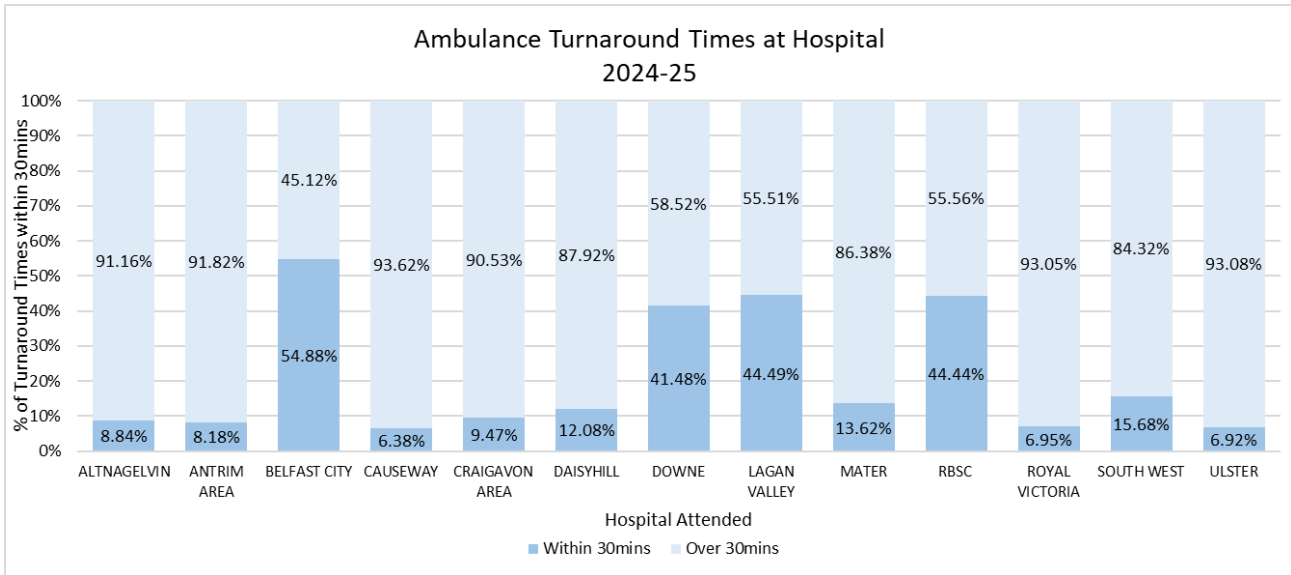
Hospital Turnaround Times 2024-25

26%
operational
capacity lost

In 2024-25, only 10% of all ambulances arriving at hospitals achieved the 30 minute turnaround standard. Of the 115,966 emergency arrivals to Acute Emergency Departments across Northern Ireland, 104,120 had a turnaround time of over 30 minutes. This equates to 127,305 total operational hours lost, the equivalent of 26% of NIAS' operational capacity being tied up in hospital turnaround delays. This issue was subject to NIAO Report during 2024-25.¹

¹ <https://www.niauditoffice.gov.uk/publications/ambulance-handovers-northern-ireland>

Turnaround Delays		2024-25
Total Number of Turnaround Times Reported at Acute Hospitals		115,966
Total Number of Turnaround Times in Excess of 30 Minutes		104,120
% of Turnaround Times in Excess of 30 minutes		89.78%
Total Operational Hours Lost to Turnaround Times in Excess of 30 minutes		127,305
Average Operational Hours Lost to Turnaround Times Delays in Excess of 30 minutes (per day)		349

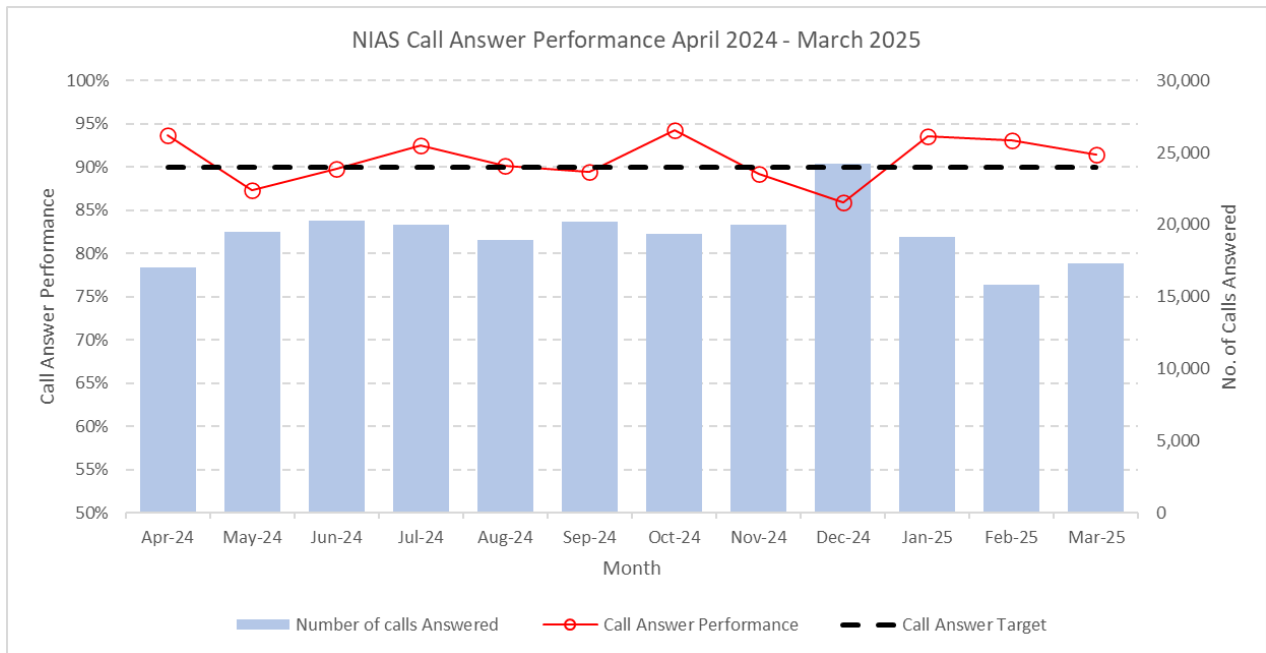


Emergency Ambulance Control (EAC) Call Answer Performance

EAC aims to answer 90% of 999 calls within 5 seconds of the call being placed to NIAS by the BT Emergency Operator. From April 2024 to March 2025, 91% of 999 calls were answered within 5 seconds.

The chart below illustrates the monthly 999 call demand and associated calls answer performance during the past twelve months.

91%
of 5 seconds
calls answered
within



Emergency Operations Centre

Throughout 2024-25, the Emergency Operations Centre (EOC) has focused on staff development, maximising headcount, and improving performance to meet increasing demand. A key priority has been strengthening the workforce through targeted recruitment and training initiatives.

Three Emergency Medical Dispatcher (EMD) recruitment cohorts have joined the team, with course completion dates strategically aligned with anticipated demand periods. This approach ensures that new staff are fully prepared and available during peak times, improving operational resilience.

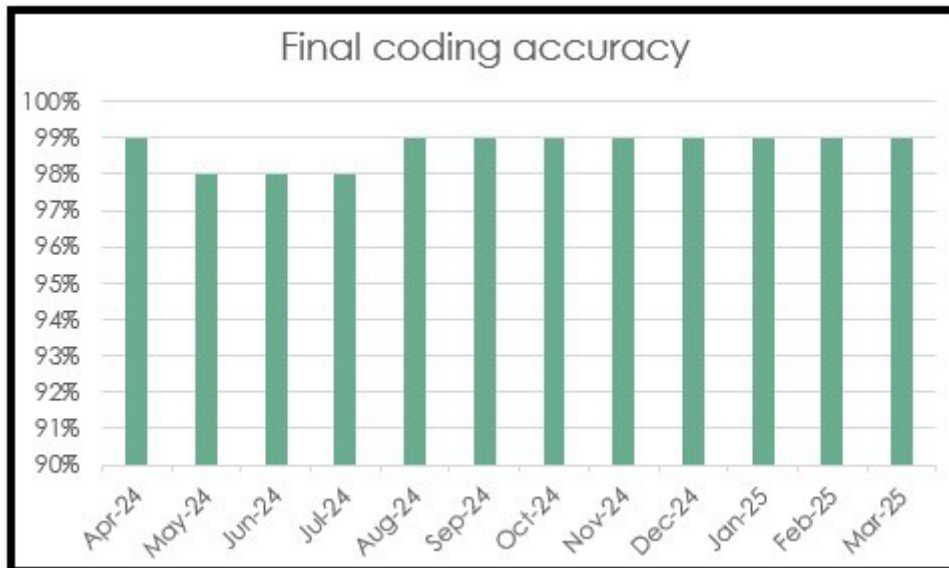
In addition to EMD recruitment, significant efforts have been made in Control Officer development. Staff have undertaken training in the Joint Emergency Services Interoperability Principles (JESIP), enabling better coordination with partner agencies during major incidents. The introduction of a new Incident Response Plan has further enhanced preparedness for complex emergencies. Control staff have also benefited from shadowing opportunities with Hospital Ambulance Liaison Officers (HALOs) and other emergency service control rooms, providing valuable exposure to different elements of emergency response and strengthening inter-agency collaboration.

Emergency Operations Centre



A notable organisational change in 2024 was the renaming of the Emergency Ambulance Control (EAC) to the Emergency Operations Centre (EOC) to align with national standards. This change reflects the evolving role of the team and ensures consistency with emergency services terminology used across the UK and Ireland.

Call volumes have remained high throughout the year, with a significant proportion (approximately 39.8 % of 999 calls) identified as duplicates. This trend is primarily due to delays in response times, leading to multiple calls about the same incident. To address this, the EOC introduced a text-back function, providing callers with real-time situational updates. This initiative has helped reduce unnecessary duplicate calls, improve caller reassurance, and enhance overall efficiency in managing demand.



Staff recognition and awards are another important element of performance management and quality assurance. The Emergency Medical Dispatcher (EMD) staff group who process and triage 999 ambulance requests receive several awards for call compliance, customer service and peer recognition.

In October 2024, NIAS held a staff recognition event as an opportunity to give our thanks to all EOC staff for the hard work and dedication they bring to their roles, each and every day.

All EOC staff members were invited to attend alongside their family and friends, awards were presented to staff who had contributed to the successful resuscitation of patients or assisted in the delivery of a baby. We also had a presentation on the compliments received by patients, callers or colleagues which demonstrated the impact of high-quality customer care. This was the first year we introduced awards for 'Control Officer of the Year', 'EMD of the Year' and Regional Pressures Coordination Centre '(RPCC) Call taker of the Year'. The winners of these awards were nominated by their peers, supervisors, and managers.



In April 2024, NIAS updated the Paramount system further to ensure the triage software EMDs utilise to assess our patients included the most recent changes. Before implementation, all staff received CDE training time out of EOC and an opportunity to apply the learning practically.

Computer-Aided Dispatch (CAD) Replacement Project

The CAD Replacement Project aims to ensure service continuity and a seamless transition to a new CAD system in the NIAS Emergency and Non-Emergency Ambulance Control Centres. A key objective of the NIAS Strategy to Transform 2020-2026 is to enhance the CAD system, particularly through Auto Dispatch of ambulances for emergency calls.

A cross-directorate project team led by the Operations Directorate facilitated this project. Following a successful procurement process, a contract was awarded in March 2024, and implementation began in April 2024. The Emergency Operations Centre's new CAD system was launched in November 2024, with the Non-Emergency Ambulance Operations Centre set to go live in March 2025.

This advanced CAD system will provide NIAS with a modern, resilient dispatch platform, enhancing interoperability between emergency and non-emergency control rooms, as well as with other ambulance services in Great Britain and the Republic of Ireland. It will leverage emerging digital technologies to ensure safe, modern ambulance services and improve the patient experience.

In line with the NI Procurement legislation's Social Value component, NIAS contributed to Next Step Transitions, a local charity supporting disadvantaged children and young people in developing ICT skills. Joanne Martin from Next Step Transitions expressed gratitude for this contribution.



“Thank you for your contribution to our transitions programme which will have a significant impact on our ability to support our young autistic people's transition to their next stage of education, training or employment.”

Other Technical Developments:

- Additional functionality included in CAD to enhance our management of Major Incidents.
- Introduced the use of CAD based SMS alerting to Trust issued mobile phones, increasing situational awareness to staff for Major Incidents or when operating in periods of high demand.
- Completed the roll out of Mobile Data Devices to Independent Ambulance Service Providers.
- Implemented a process to regularly update our address (Gazetteer) system in CAD to ensure we have the most up to date location information.
- Introduced an SMS facility to inform callers to 999 via SMS message of receipt and progress of their 999 call.
- Introduced the SMS facility to allow Hospital Ambulance Liaison Officers to text updates and information directly into EOC to enhance the patient handover process.
- Enhanced our Ambulance Arrival screens to support the management of late finishes due to prolonged ED handover delays.
- Introduced a new Web Booking system for non-emergency patient transport to reduce the requirement to contact the Non-Emergency Ambulance Operations Centre by telephone.
- Creation of new dashboards within EOC to provide real-time situational awareness on NIAS and Hospital activity.
- Call Sign Review: Within EOC a review of callsigns was undertaken to improve the identification of our operational resources especially during major incidents.

Emergency Preparedness Resilience and Response (EPRR)

NIAS is committed to developing and maintaining prepared and resilient services by taking a proactive approach to Emergency Preparedness Resilience and Response (EPRR). During the financial year 2024-25 NIAS EPRR has been undergoing a journey of transformation, involving a number of significant changes to the department and how it functions both internally and externally to the Trust.

During this period a number of workstreams were developed to improve our resilience and preparedness:

- **EPRR Strategy** was developed, documenting how NIAS EPRR will meet our obligations as Civil Contingency Responders and comply with national EPRR core standards. It describes how we will deliver our EPRR functions on a day-to-day basis whilst increasing our organisational resilience, by planning, testing, and preparing for response to and recovery from major incidents and business disruptions with minimal detriment to the critical services that our stakeholders and community rely on.
- **NIAS Incident Response Plan** was launched in March 2025. This plan, prepared in light of guidance from the Northern Ireland Civil Contingency Framework, Joint Emergency Services Interoperability Principles (JESIP) and lessons identified by Coroner's Inquests and Public Inquiry recommendations, forms the basis for incident response.
- **Ambulance commander training** was introduced across the Trust to all on-call officers, based on National Occupational Standards, this training is designed to provide commanders with practical and theoretical knowledge on incident management and best practice principals.
- **Business Continuity Preparedness** was enhanced as the Trust's practitioner aligned our Business Continuity Management System with the ISO Standard, ensuring that every department had up to date and appropriate plans to manage disruption whilst protecting the Trust's core functions.

During the financial year 2024-25 NIAS responded to 8 Major Incidents, standby incidents, 2 alerts to local airports, 1 declared Major Incident involving a bus in Carrowdore in October 2024 and declared a Critical Incident during Storm Eowyn.

Helicopter Emergency Medical Service (HEMS)

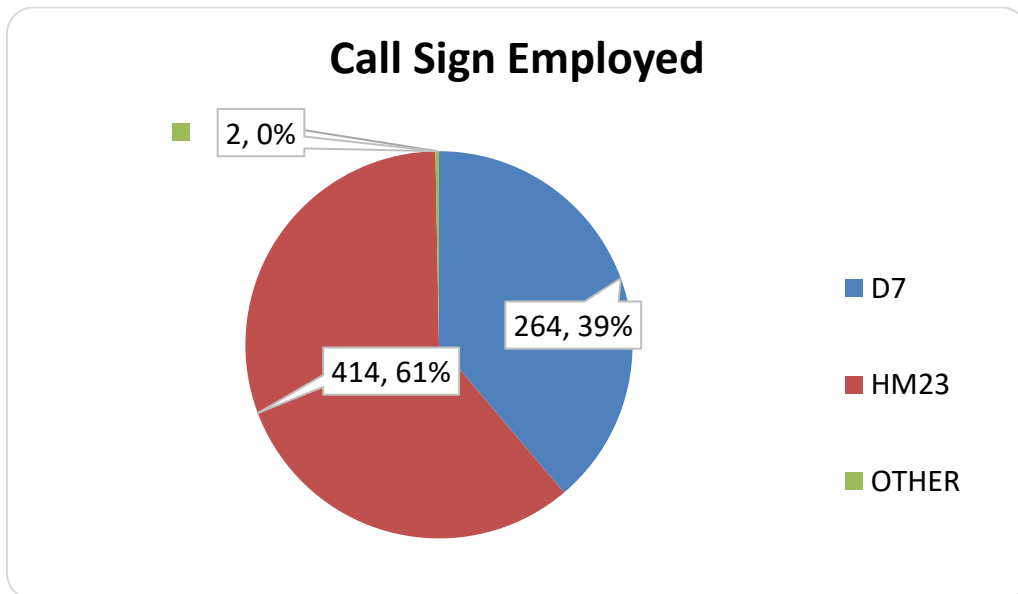
The Helicopter Emergency Medical Service (HEMS) is delivered through a partnership with the Northern Ireland Ambulance Service (NIAS) and the Air Ambulance Northern Ireland (AANI) charity. The service is led by an Operational Lead with a team of 8 Advanced Paramedics Critical Care (APCC), and a Clinical Lead working with a team of 15 consultants from across 5 Health and Social Care Trusts.

HEMS bring an advanced level of pre-hospital critical care to the seriously ill and injured patient anywhere in the province and transports them to the most appropriate hospital for their specific condition.

NIAS are responsible for the tasking of the HEMS team and has established a fully functioning air desk at the Emergency Operations Centre. The air desk is operated by an APCC at all times.

Missions

In the period from April 2024 to March 2025 the deployment of the Helicopter (HM23), has accounted for 414 (61%) of the 680 missions responded to, while the Rapid Response Vehicle (Delta 7) has accounted for 264 missions (39%) and 2 missions for other vehicles.

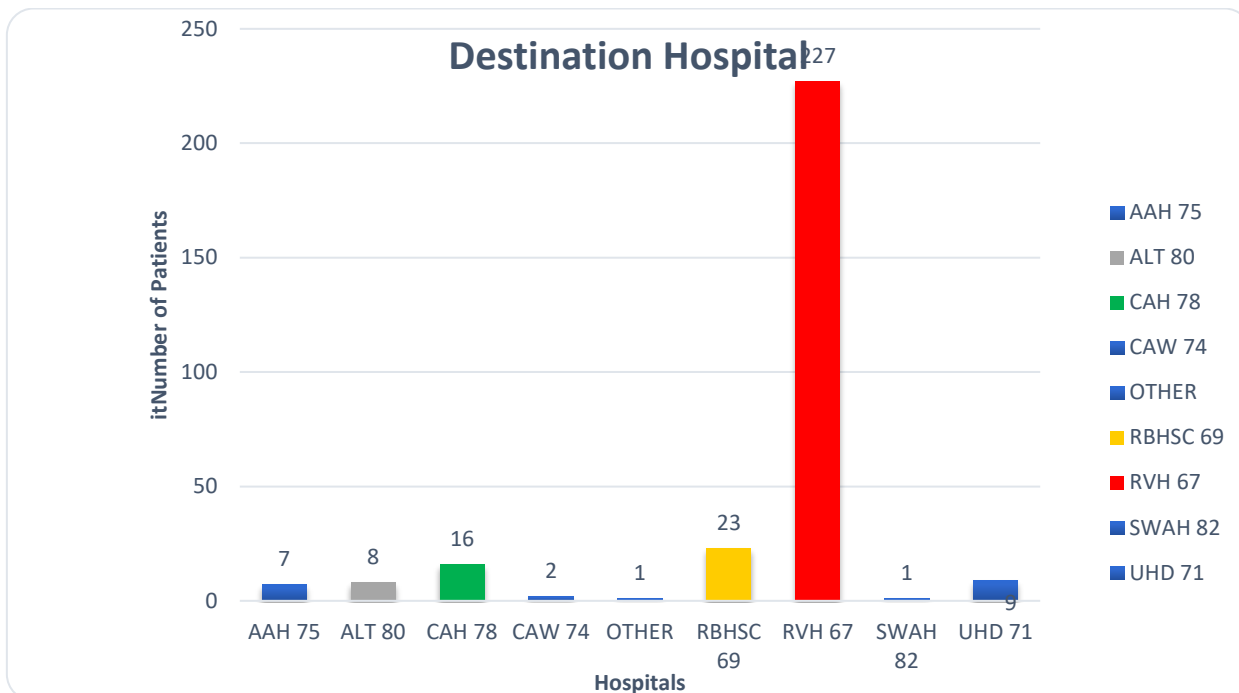


During the 2024-25 period, out of the 680 taskings the HEMS team Mission Outcomes showed a stand-down rate of 21% (142 calls) and 2% (13 calls) were aborted due to weather or technical issues. There are occasions where patients do not travel from scene to hospital, such as fatalities, minor injuries or discharged on scene.

The top reasons for HEMS dispatch were Road Traffic Collisions (37%) with falls accounting for (11%). The HEMS team also responds to non-trauma calls (medical calls) where critical care interventions are required, which accounted for 26% of the calls during this period.

During the 2024-25 period, 298 patients were transported to hospital, of which 77% were to the Royal Victoria Hospital, Belfast.

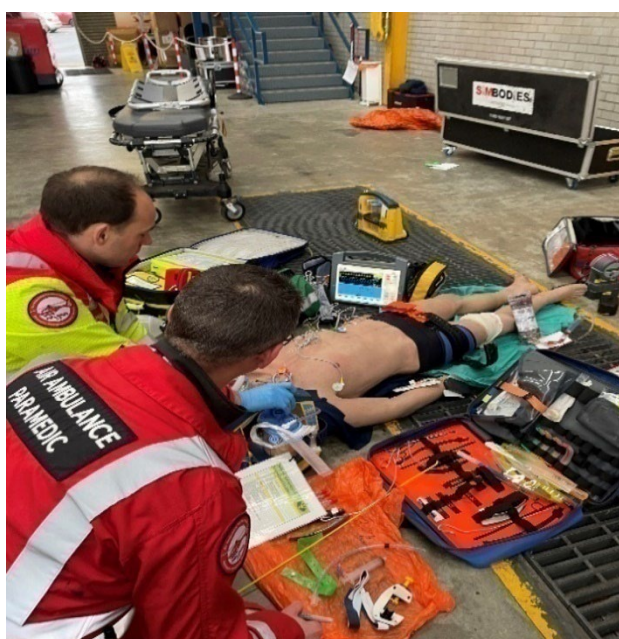
HEMS plays a pivotal role by transporting the majority of patients to the Royal Victoria Hospital (RVH) Major Trauma Centre (MTC), where specialised care is available. Additionally, HEMS also serves as a vital link in the region's healthcare system, providing interventions on scene and then rapid transport to other major hospitals including the Royal Belfast Hospital for Sick Children (RBHSC), Craigavon Area Hospital (CAH), Ulster Hospital (UHD), Altnagelvin Area Hospital (ALT), Antrim Area Hospital (AAH), Southwest Acute Hospital (SWAH), Causeway Hospital (CAW), and Daisy Hill Hospital (DHH). This extensive network ensures that patients with diverse medical needs, ranging from trauma to critical paediatric care, receive prompt and efficient critical care and then transport to the most appropriate facility for specialised treatment.



Blood transfusions

The HEMS service started giving Pre-Hospital blood on 26 December 2019. In the 2024-25 reporting year, HEMS administered 28 pre-hospital blood transfusions.

Drug-assisted intubations (RSIs)



This procedure involves administering a combination of passing sedative drug and paralytic and taking over the care of a patients breathing. The delivery of Pre-Hospital Emergency Anaesthesia (PHEA), like in-hospital anaesthesia, should be done in a safe and robust fashion and to that end, a standard operating procedure (SOP) is followed.

The HEMS RSI SOP, along with an intubation log, allows for the appropriate delivery of PHEA but also to facilitate safe clinical governance. Each RSI that is undertaken is reviewed by the HEMS airway lead and presented at the HEMS Clinical Governance (CG) Days.

In the 2024-25 reporting year, HEMS delivered 100 pre-hospital RSI's totalling to 562 from beginning of service.

Advanced Paramedic Critical Care (APCC)

The APCC (Advanced Paramedic in Critical Care) role was introduced by NIAS in 2022, with the first qualified APCC approved in late 2023. These autonomous practitioners work within a defined scope of practice under NIAS/HSC clinical governance, providing advanced care to critically ill or injured patients. In 2024-25, 2 Trainee APCC's were appointed to expand the APCC team and a Consultant Paramedic in Advanced Practice was also appointed to oversee the clinical aspects of the APCC role, ensuring high standards of practice. APCCs undergo postgraduate critical care training and operate across HEMS (working alongside a Consultant), Emergency Ambulance Control, and solo Rapid Response Vehicles, managing high-acuity cases with frequent critical interventions.



Clinical Governance

Clinical governance is critical for HEMS and Advanced Paramedics within NIAS, ensuring high standards of care and safety through a framework of quality improvement, training, risk management, and evidence-based practice. Quarterly clinical governance meetings facilitate collaborative learning, where HEMS doctors and APCC's review high-risk procedures, discuss recent cases, refine protocols, and enhance skills, ultimately prioritising patient outcomes and safety.

Patient Care Service 2024-25

Northern Ireland Ambulance Service provides non-emergency ambulance transport for patients who require assistance to get to healthcare appointments. The service is provided for patients attending secondary care facilities. The section of NIAS that undertakes such non-emergency ambulance transport is called the Patient Care Service (PCS).

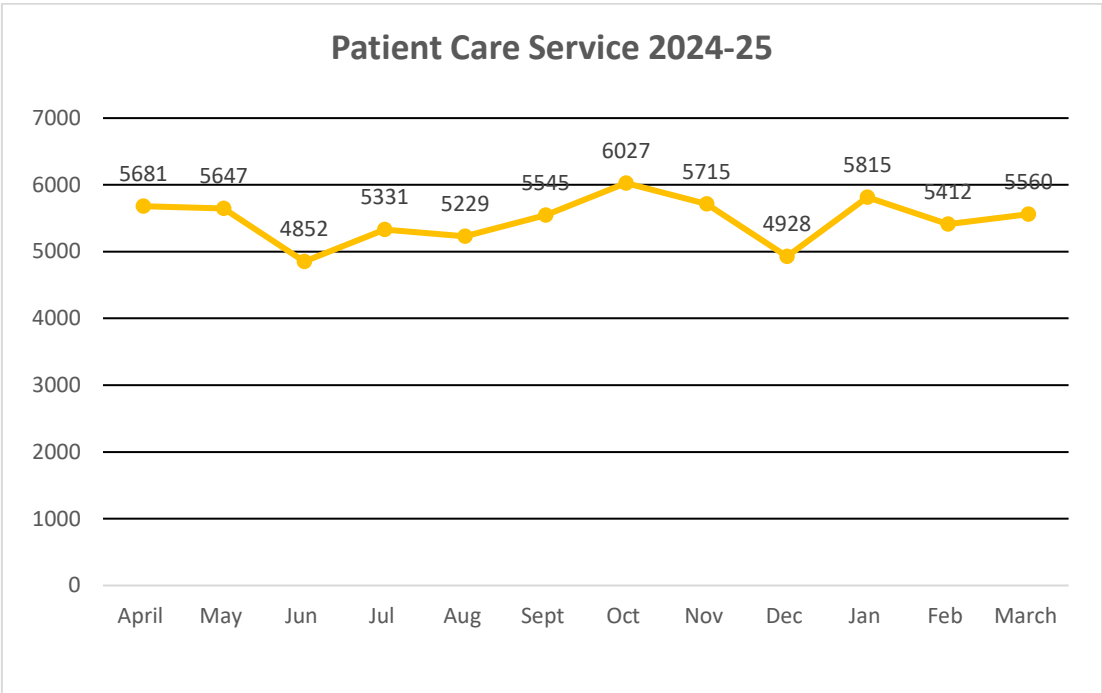
We currently have a funded workforce of 269.5 whole time equivalent (WTE) Ambulance Care Assistants (ACAs) to deliver non-emergency services, the majority (212.5 WTE) within our PCS and the remainder (59 WTE) to support our Accident and Emergency service by caring for patients during lower acuity non-emergency transport journeys.

In 2024-25 we experienced a rising number of vacancies as a result of both career progression and individuals leaving the service for other reasons including retirement. In order to supplement the PCS, we were supported by Independent Ambulance Providers (IAP) and taxis alongside our Voluntary Car Service (VCS). To address the vacancy level, we undertook a recruitment programme and are delighted to have secured 2 internal ACA education programmes resulting in the appointment of 45 ACA staff to our organisation.

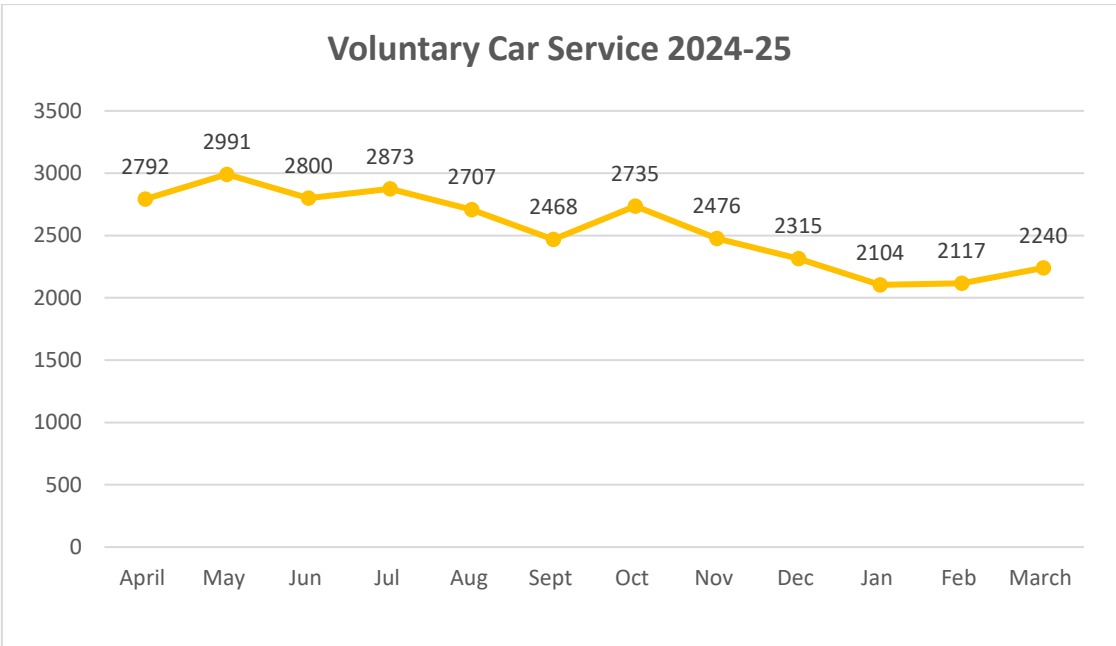
Information Snapshots

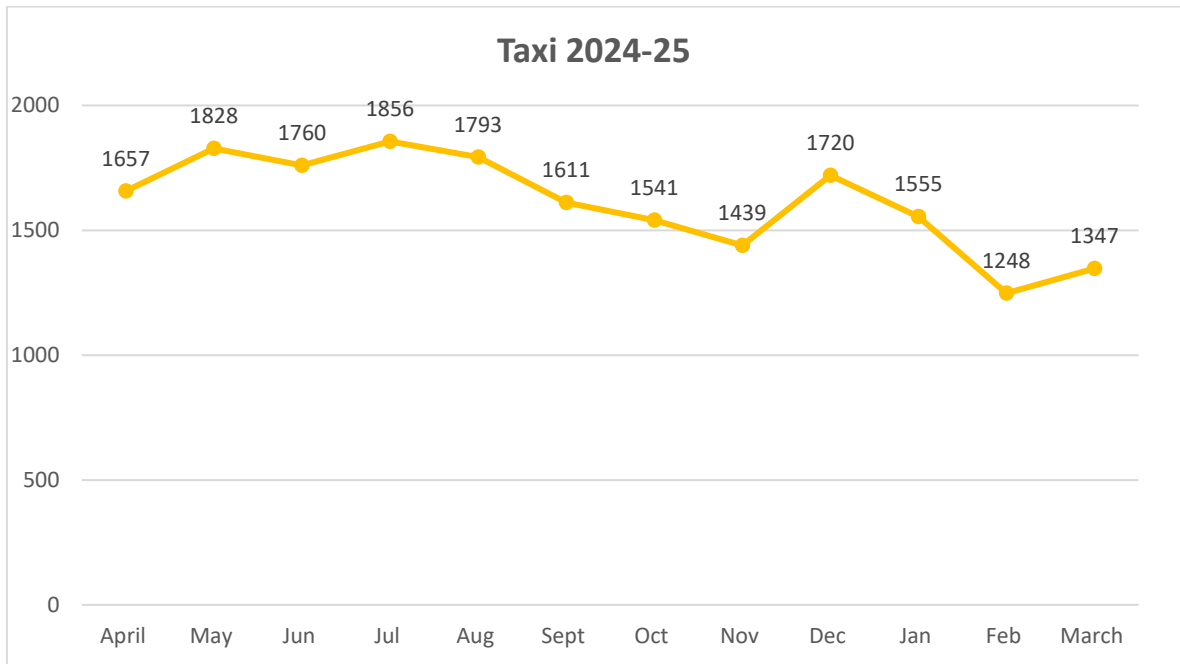
The following information provides a snapshot of activities from the various services and resources associated with our Patient Care Service.

The graph below shows the monthly number of journeys delivered by our NIAS ACAs working within the Patient Care Service, the overall volume of journeys in 2024-25 was 65,540 which was an increase of 6,312 journeys when compared with 2023-24 (59,228).



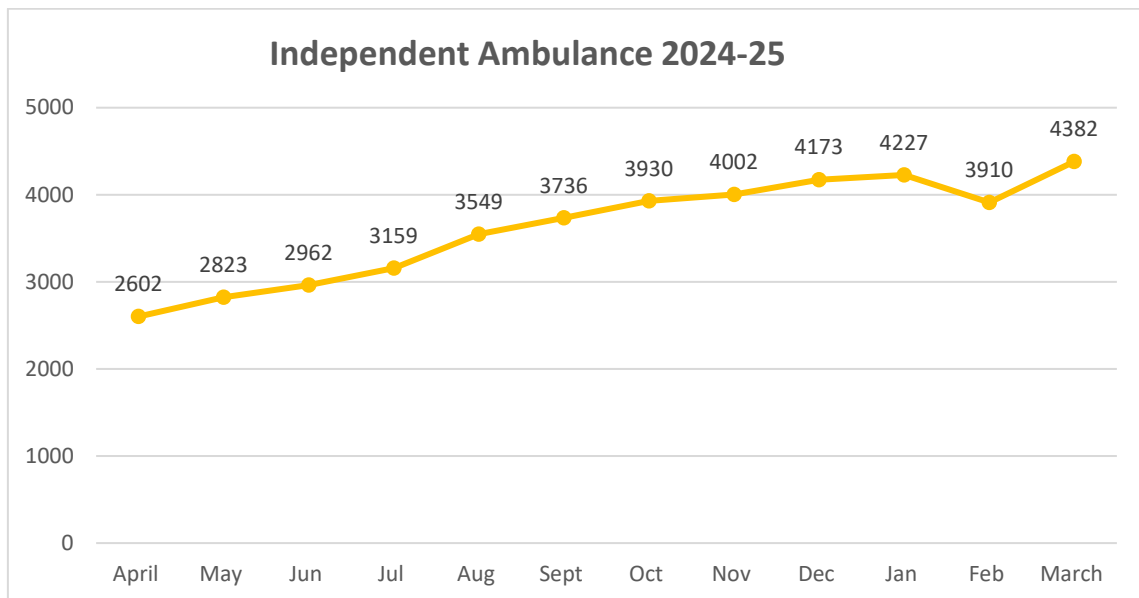
The graph below illustrates the journeys delivered by our highly valued Voluntary Car Service (VCS) Drivers, who provide an excellent experience for our patients. Our strategic aim is to increase the number of drivers within the VCS. Despite an ongoing recruitment campaign, increasing the number of journeys undertaken by the service to pre-pandemic levels remains a challenge. There has however been an increased number of journeys delivered by our VCS in this reporting period when compared with 2023-24. The organisation continues to explore opportunities to recruit individuals to our service.





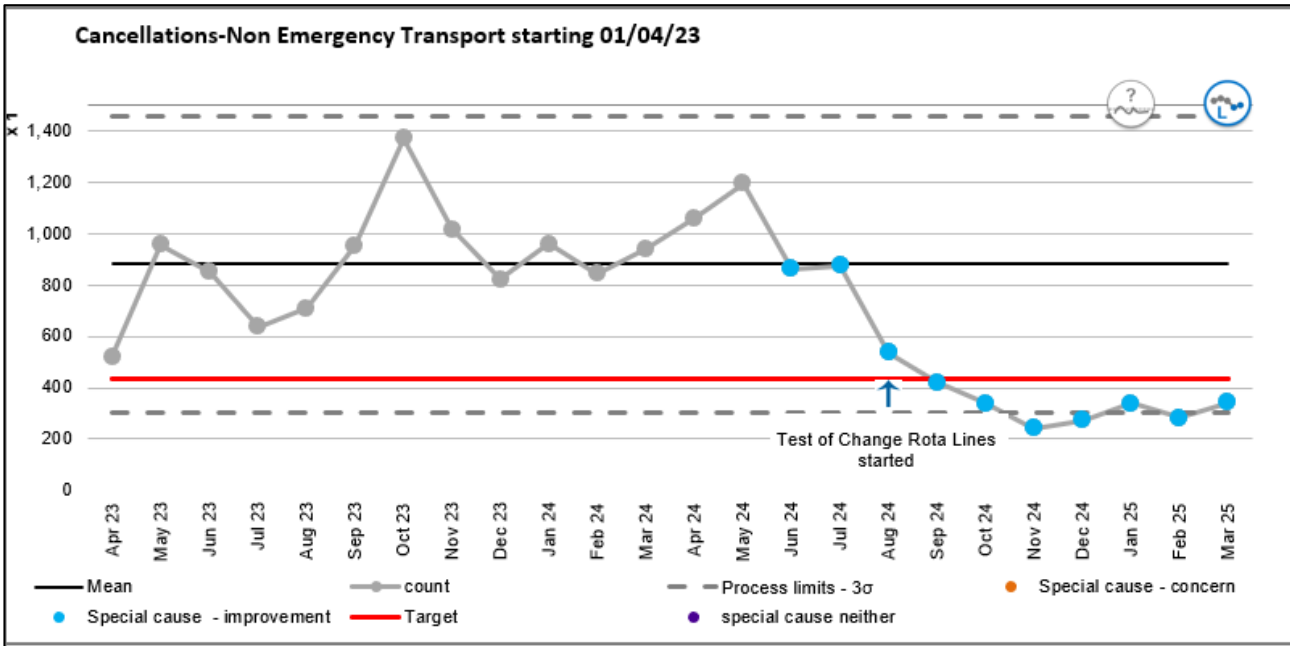
Taxi resources - Journeys per day

NIAS utilises taxis as an alternative to our own Sitting Case Vehicles (SCV). The majority of walking patients who can be transported by VCS and Taxis are either attending appointments for renal dialysis or cancer treatment. Taxi use has decreased by 8,816 journeys this reporting period when compared with 2023-24 as a result of the recruitment of our ACA staff and transition from a taxi to an ambulance vehicle carrying a number of patients. We are currently involving our patients travelling to hospitals for renal dialysis in shaping our service going forward by seeking feedback on their experience of using our service.

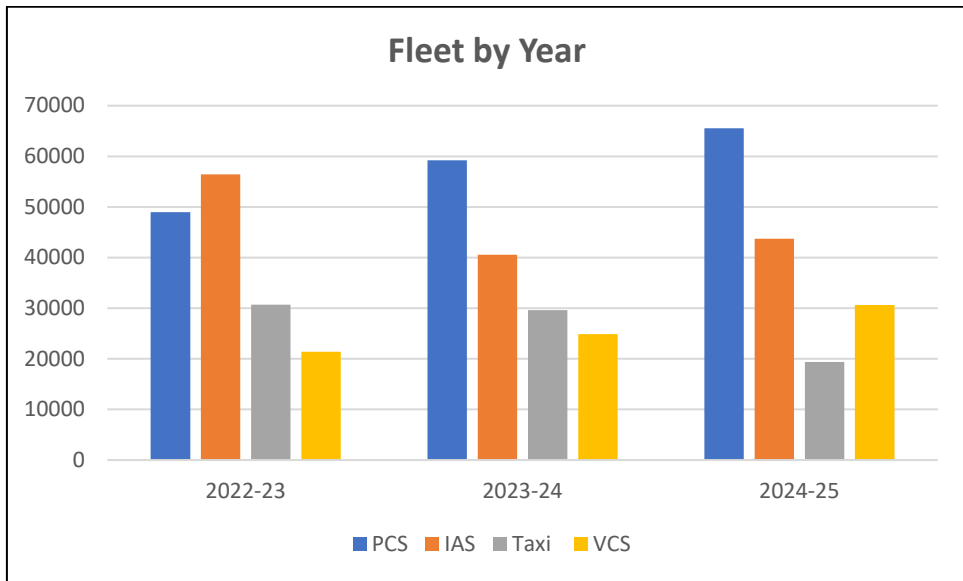


Independent Ambulance Provider (IAP) resources have supported our PCS service throughout the year. As staff vacancies have increased, the number of journeys delivered has also risen, leading to greater NIAS reliance on IAPs. In addition to supporting a regional initiative, launched in November 2024, to reduce the number of crews waiting at Emergency Departments to hand over emergency patients, NIAS utilised increased numbers of IAPs to ensure all discharge requests from HSC Trusts were met in a timely and responsive manner. As a result, the number of journeys delivered through IAPs in 2024–25 was 3,175 more than in 2023–24. However, our strategic intent continues to be to reduce our reliance on IAP support through increasing productivity and efficiency of our own PCS resources and increasing our VCS team.

In addition, an improvement goal for 2024-25 was to reduce by 50% the number of non-emergency patient journeys that were cancelled by NIAS. Additional resources (initially independent ambulance provision) were targeted at known areas of unmet need either by geography or at particular times of the day, and this has resulted in a significant reduction of journeys cancelled per month as a result of having no resources available, this is reflected in the graph below:



Total Journeys carried out by PCS and associated resource per year.



Volunteer Car Service: Strengthening Our Volunteer Network

NIAS Volunteer Car Service (VCS) plays a vital role in ensuring that patients across the region receive timely and compassionate care. Our dedicated volunteers provide non-emergency transport for patients who require assistance in attending medical appointments, helping to ease pressure on frontline ambulance resources while ensuring continuity of care for some of the most vulnerable in our community.



During 2024-25, NIAS has taken significant steps to enhance our Volunteer Car Service. Over the past year, we have focused on three key areas:

- Increasing recruitment to expand our network.
- Enhancing support through bespoke training.
- Equipping volunteers with the tools they need to perform their role safely and effectively.

Increased Focus on Recruitment

Recognising the essential contribution of volunteers, we have intensified our recruitment efforts to attract more individuals to the service. A targeted recruitment campaign was launched across various platforms, including social media, community outreach initiatives, and partnerships with local organisations. The campaign highlighted the rewarding nature of the role, showcasing real-life stories from current volunteers who make a tangible difference in their communities.

These efforts have yielded promising results, with a rise in applications and an increasing number of people expressing interest in volunteering. We remain committed to growing our network further, ensuring that more patients across Northern Ireland can benefit from this invaluable service.



Enhanced Support and Bespoke Training

To ensure our volunteers feel confident and well-prepared, we have developed a comprehensive bespoke training package tailored to the unique demands of the role. This training covers a wide range of essential skills, including:

- First aid and basic life support
- Communication and safeguarding
- Infection prevention and control



The training programme has been designed to provide the volunteers with the required skills at the practical workshops. Feedback from volunteers has been overwhelmingly positive, with many highlighting how the additional training has increased their confidence and ability to provide safe, compassionate care.

Providing the Right Equipment

In addition to training, we have also introduced a structured rollout of essential equipment to further support our volunteers. Every volunteer is now provided with a dedicated equipment pack, which includes:

Personal Protective Equipment (PPE), including:

- Masks;
- Gloves;
- Hand sanitiser;
- High-visibility clothing for safety during patient pick-ups and drop-offs; and
- Basic first aid kits.

This investment ensures that our volunteers are not only well-equipped but also protected, reinforcing the Trusts commitment to health and safety for both volunteers and patients alike.

Clinical Improvement Plan

NIAS has continued to implement our clinical improvement plan to outline a tangible clinical road map to 2026. This will define the direction and workload for the developing new clinical posts and team within the organisation. This aligns the clinical elements from the NIAS Strategy to Transform 2020-2026 and other identified areas of clinical development.

There have been further new appointments to the clinical team in the past 12 months. These posts are essential to develop and deliver improvements and projects in multiple areas. These include:

- Three Clinical Pathway Leads to develop the Trust's non-ED referral options and support clinicians in decision making.
- Consultant Paramedic (Advanced Practice).
- A number of Clinical Support Managers (CSMs) and Integrated Clinical Hub (ICH) Clinicians.

There continues to be an ongoing review and development of clinical education in NIAS. There has been good initial progress and regular clinical education dates are established for patient facing staff. Further progress continues to be challenging due to limited resources to support the transitional team and the volume of ongoing and induction education required.

As a key part of the clinical improvement plan, improving outcomes for our sickest and most injured patients is key. The cardiac arrest survival group established baseline data of cardiac arrest performance and have developed ongoing reporting dashboards for key metrics in this area from the Trust's digital patient records solution to enable real time monitoring and improvement.

The measurement of clinical practice is key to the development of all aspects of clinical practice. In the past year we have built on a clinical measurement outline framework through focused data development groups. An extensive dashboard has been in use to measure patient care pathways, including conveyance, "see & treat" and "hear & treat". With the Trust's electronic patient record solution now well embedded, further dashboards are being finalised to maximise the data from this to enable greater understanding of the full patient journey, outcomes, clinical presentations and recontacts to improve clinical safety parameters and care bundles.

In line with the College of Paramedic framework and the Northern Ireland Allied Health Professional (AHP) Advanced Practice Framework, NIAS is continuing to develop its career framework. Outputs this year include the appointment of an additional Consultant Paramedic for

Advance Practice and the appointment a further temporary NIAS research paramedic working with the NIAS Research and Development Manager.

Advanced Paramedic - Critical Care

The Advanced Paramedic Critical Care (APCC) programme was started in 2022-23 in collaboration with the NIAS Helicopter Emergency Medical Service (HEMS) team. The team are continuing to develop this role through the post graduate education programme which will take two years to complete. This will see the APCC work as part of the HEMS team, responding to the most ill and injured patients across the region. In 2024 we were able to provide an Advanced Paramedic in Critical Care practicing independently and 'roaming' across NI during the peak call times in a rapid response vehicle and this has been expanded in hours of cover as the team has developed. This programme is now also benefiting from the appointment of a consultant paramedic for advanced practice.

Advanced Paramedic – Urgent Care

Initial work has been started to appoint the first cohort of twelve trainee Advanced Paramedics in Urgent Care (APUC). Interviews were held late 2024 with mid 2025 appointments to the programme anticipated. The successful candidates will undertake a Post Graduate Diploma over the next two years. This project will aim to ensure the NIAS gets the right care to callers first time and where possible, manages more patients in the community and avoid unnecessary ED attendances.

Integrated Clinical Hub (ICH)

In late 2023 the Clinical Support Desk (CSD), following a test of change, was remodelled to an Integrated Clinical Hub (ICH). During the 2024-25 period there were a number of successful recruitment campaigns following several years of high vacancies within the old CSD team. Recurrent funding was secured in 2024-25 and an increased number of Clinical Support Manager (CSM) and ICH paramedic posts were embedded.

2024-25 findings show that under a remodelled and more data driven and clinically led focus, "hear & treat" rates were increased, with December 24 showing the Trust's highest ever figure to date in excess of 10% (up from previous averages of 3-4%). Additionally, patient safety data has revealed that recontact rates have decreased and those sickest patients facing ambulance response delays were assessed by a clinician in a faster timeframe and, where necessary, response escalated with high accuracy.

The ICH also saw a number of other developments in 2024-25, including the opening of three new remote hubs in Ballymena, Castlederg, and Armagh, strengthening the ICH presence and business continuity across the region, improving service provision and work life balance for staff. Mental Health Practitioners also joined the ICH team as part of a pilot with South Eastern Health and Social Care Trust (SEHSCT) to aid in providing bespoke mental health advice and assessments to 999 callers with a primary mental health presentation.

Total ICH involvement in 999 calls surged by

45% → 45,941 enhancing service user safety and aiding operational staff welfare.
CASES IN 2024

Three new remote hubs opened in **Ballymena, Castleberg, and Armagh**, strengthening the ICH presence and business continuity across the region, improving service provision and work life balance for staff.



NIAS Research and Development (R&D)

At the beginning of 2024, NIAS entered its third year of developing and embedding a R&D function within the Trust. A third member of staff was added to the team in June 2024 through the employment of a second Research Paramedic.

We are into the second year of the three-year NIAS R&D Strategy (2023-2026) and progress continues to be made to implement the five strategic aims. An R&D Oversight Group was established in August 2022 to provide formal leadership for NIAS R&D activity and continues to meet six times a year. A Personal and Public Involvement (PPI) group dedicated to research was set up in April 2023. It is known as the Research Public Involvement Committee (RPIC) and is made up of five members of the public who volunteer their time to help progress the NIAS R&D Strategy. RPIC members have been involved in multiple research studies and projects in 2024-25.

NIAS continues to have representation on the National Ambulance Research Steering Group (NARSG), the HSC Trust Research Directors meeting, the HSCNI Research Managers Forum (RMF), the PHA HSC R&D Division Research Governance Operational Subgroup (RGOS) and the College of Paramedics Research Development Advisory Committee (RDAC). During the 2024-25 period, a NIAS R&D representative had the opportunity to join the Research and Impact Strategic Subgroup to the CAHPO Advisory Committee, Allied Healthcare Professionals Research and Impact Conference Scientific Committee and the HSC Data Access Committee.

Governance support and ethical advice continues to be kindly provided by the Southern Health and Social Care Trust (SHSCT) R&D Office. A number of research projects were provided full governance approval and capacity and capability sign off in 2024-25.

NIAS received the annual R&D Discretionary Fund from the PHA HSC R&D Division. The R&D team were involved in a number of research grants as project leads or as co-applicants. This

included £3,000 from the Infection Prevention Society, £38,964 from Marie Curie and in collaboration with Ulster University and £22,672 from a Marie Curie commissioned call in collaboration with Queen's University Belfast.

During 2024-25 NIAS staff published seven research papers:

Bloomer, K., Scott, J., Smyth, R. and Wolfe, J. (2024) Paramedic perceptions of barriers and facilitators to the use of ambulance service appropriate care-referral pathways in Northern Ireland: a qualitative study. *British Paramedic Journal* 9(3), pp.13-20.

Bloomer, K., Wolfe, J., Sinclair, N., Walker, N., Bashford, L. and Dunlop, K. (2024) PP37 Optimising the right care first time: an analysis of the integrated clinical hub 'hear and treat' calls in the Northern Ireland ambulance service. *Emergency Medicine Journal* 41:A16-A17.

Graham, S. and Sealey, A. (2024) Influence of simulation fidelity on student learning in a prehospital setting. *Journal of Paramedic Practice* 16:7, 296-302.

Hallowell, C., Smylie, J., McDonnell, A., McNulty, A., Dunlop, K. and Wolfe J. (2024) PP38 The impact of a high intensity user programme for frequent callers to the Northern Ireland ambulance service. *Emergency Medicine Journal* 41:A17.

McAteer, L. and Brown, D. (2024) Exploring undergraduate paramedic students' understanding and experiences of person-centred care while on practice placement. *Paramedicine* 21(5):186-199.

Moseley, L., Scott, J., Fidler, G., Agarwal, G., Clarke, C., Hammond-Williams, J., Ingram, C., McDonnell, A. and Collins, T. (2024) 'If It Was Easy Somebody Would Have Fixed It': An Exploration of Loneliness and Social Isolation Amongst People Who Frequently Call Ambulance Services. *Health expectations: an international journal of public participation in health care and health policy*, 27(4), e14167.

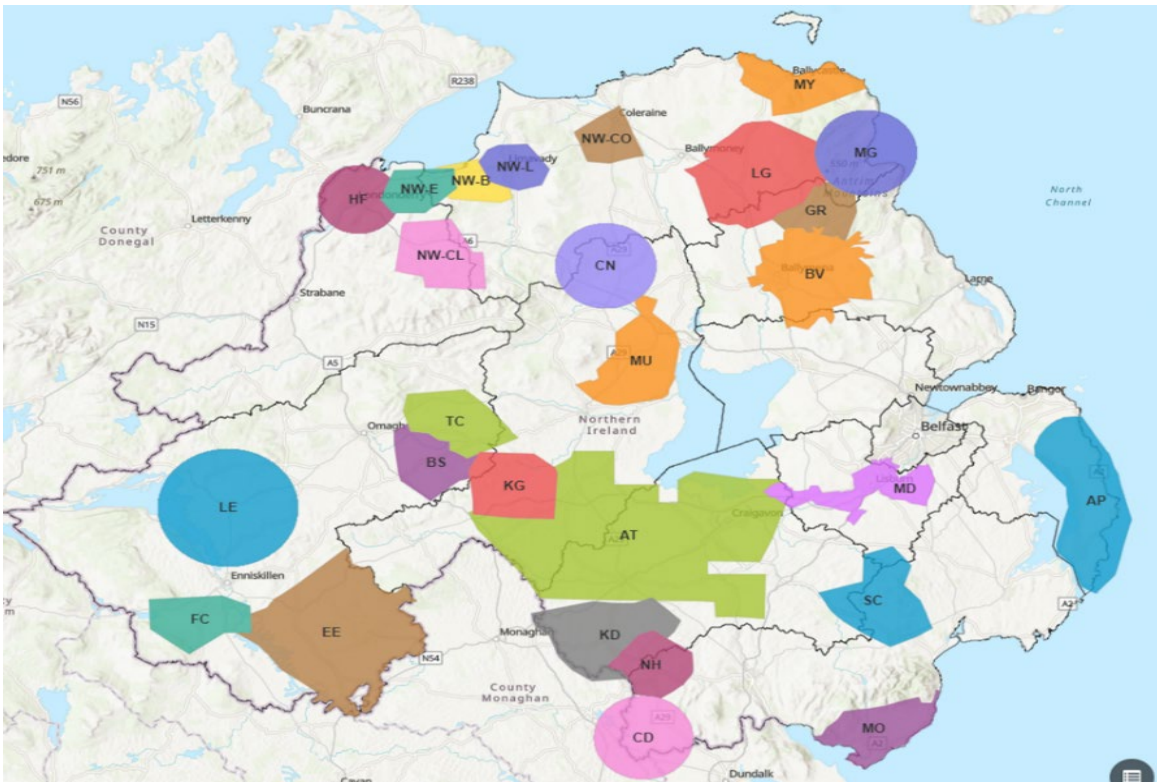
Wolfe, J., Marshall, A., McCorkell, E., Novakovic, A., Fell, S., Leckey, S., Chambers, J., Smyth, A., Maxwell, H. and Sinclair, N. (2024) 208 An Analysis of Out of Hospital Cardiac Arrest Emergency Calls attended by the Northern Ireland Ambulance Service. *Resuscitation* 203, S105 - S106.

Community First Responders

408

Active Community First Responder Volunteers

At the time of this report, there are 408 Community First Responder (CFR) volunteers and 22 schemes in Northern Ireland. 2 new schemes have been established and new volunteers trained in Kildress and Augher, Clogher and Eskra. These 2 schemes will hopefully go live in early 2025-26.



The map above highlights the areas of Northern Ireland which are covered by a CFR Scheme at the time of writing this annual report. The two new schemes will be added once they start responding.

In the past year, new CFRs have continued to receive Moving and Handling training as part of their initial two-day training course. Existing CFRs have also received Moving and Handling training as part of their annual recertification training. Initial training for CFRs will be reviewed and updated during the coming year, to ensure current best practice is implemented in all areas covered.

605

Teachers have attended COL training.

The Community of Lifesavers (COL) Education Programme has continued this year for teachers in post-primary schools. To date, a total of 605 teachers have attended training to implement in their respective schools and deliver to pupils. This is an additional 176 during the current academic year. 69 teachers have attended a refresher course this year, having completed initial training 2 years ago. Over 70% of post-primary settings, including Special Schools and Education Other Than a School (EOTAS), are now teaching vital lifesaving skills.

All six modules of the core programme are complete and additional optional modules have been developed. A mobile phone App for pupils to use to ensure their skills and knowledge remain current following their training was launched in November 2024. The app is interactive and helps consolidate knowledge in a fun and competitive way.

Public Engagement and Awareness Sessions

1,568

People with hands-on experience of CPR

This year, the Community Resuscitation Team have ramped up efforts to engage with members of the public and demonstrate Cardiopulmonary Resuscitation (CPR) and other lifesaving skills. We have attended several high-profile events including two days at the Portrush International Airshow. We also spent a day with the Belfast Giants ice hockey team, training both players and backroom staff, with subsequent attendance at a game night to raise awareness with the general public.

Over the course of the year, we have delivered CPR training and Automated External Defibrillator (AED) awareness to the public across the province. To date, 1,568 people have actively engaged in hands-on demonstrations at these events, as well as countless others who have been present to observe.

2,500

GoodSAM responders

Northern Ireland has approximately 2,500 members of the public who have a minimum of Basic Life Support training and have registered to be a GoodSAM responder. GoodSAM uses location services, so responder totals can fluctuate. Since members of the public went live on GoodSAM in February 2023, 297 people have accepted a GoodSAM alert.

Automated External Defibrillators

3,805

AED's on The Circuit

There are currently over 3,800 Automated External Defibrillators (AEDs) available to the public and registered on the Circuit National Defibrillator database in Northern Ireland. This is an increase of 700 during the past year. The recent announcement by the Health Minister for provision for AEDs at all schools will increase this figure greatly over the coming year.

Complex Case Team (CCT)

Evidence shows that approximately 10% of all 999 calls are made from a cohort of service users who seek assistance on a frequent basis and do not require a 999 response. Service users do however often have social and/or mental health needs, addictions or chronic clinical issues which are not being managed effectively in the community setting.

A Frequent Service User (FSU) is defined as “Any person aged 18, or over who resides at a domestic address, and makes emergency calls relating to 5 individual episodes of care in a 30-day period”.

In 2024-25 NIAS received 23,853 calls from 1,728 individuals who have been identified as Frequent Service Users. During this period, 840 new frequent callers have been identified.

Throughout this reporting period, the NIAS Complex Case Team (CCT) have continued to seek to address the needs of Frequent Service Users and the subsequent impact this cohort has on service provision. The CCT engages with FSUs, establishes appropriate care pathways with statutory and voluntary organisations, utilising a multidisciplinary approach, with ubiquitous benefits for patients and stakeholders. By using this person-centred approach, services can work together to ensure that the person’s root needs are being addressed, at the same time, reducing the demand being placed on the emergency services and unscheduled care services collectively.

The FSU definition was amended in October 2024 from ‘12 calls in 3-month period, or 5 calls in 1 month’, to ‘5 individual episodes of care in a 30-day period’.

Key steps taken this year:

- Increasing capacity of the complex case team.
- Development of data activity dashboard.
- Developing a complex case team framework, consisting of a 5 stepped approach to the management of FSUs
- Developing a Call-Blocking Policy aimed at service users who continue to call 999 at a level of frequency that puts the safety of other service users at risk.
- Developing a Complex Case Pathway for Joint Royal Colleges Liaison Committee (JRCALC).
- Developing partnership with Lifeline to support complex patients.

The bespoke ‘FSU Flyer’ that is posted along with a letter to newly identified FSUs and which contains information and details of support services required to meet their health and social care needs, has been reviewed, revised and updated.

Discussions have taken place with CCT, British Red Cross (BRC) Director and NIAS Chief Executive to discuss funding opportunities for the roll out of the INTERACT project pilot; a collaborative project with the BRC which focuses on improving care for complex cases.

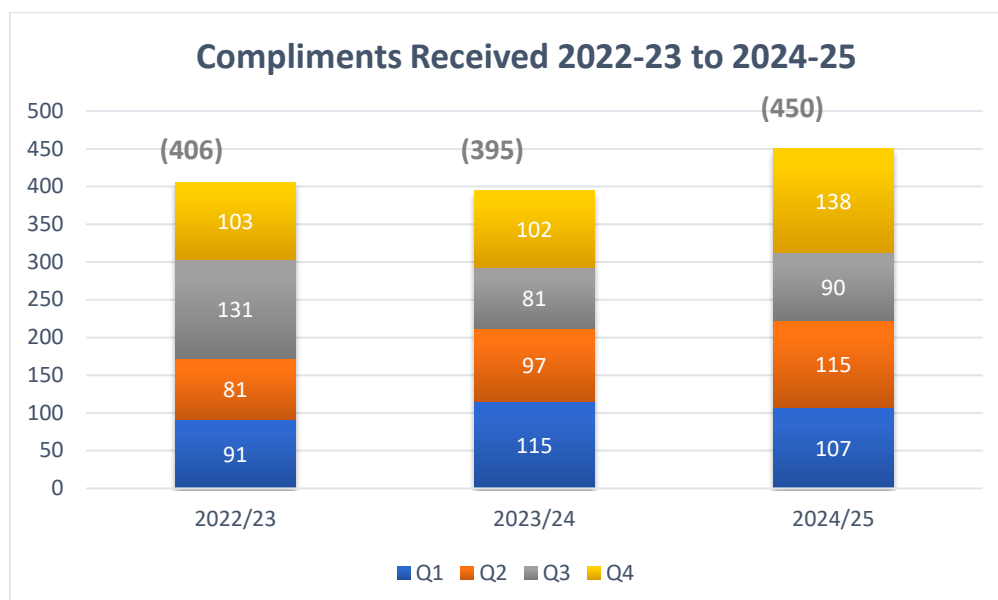
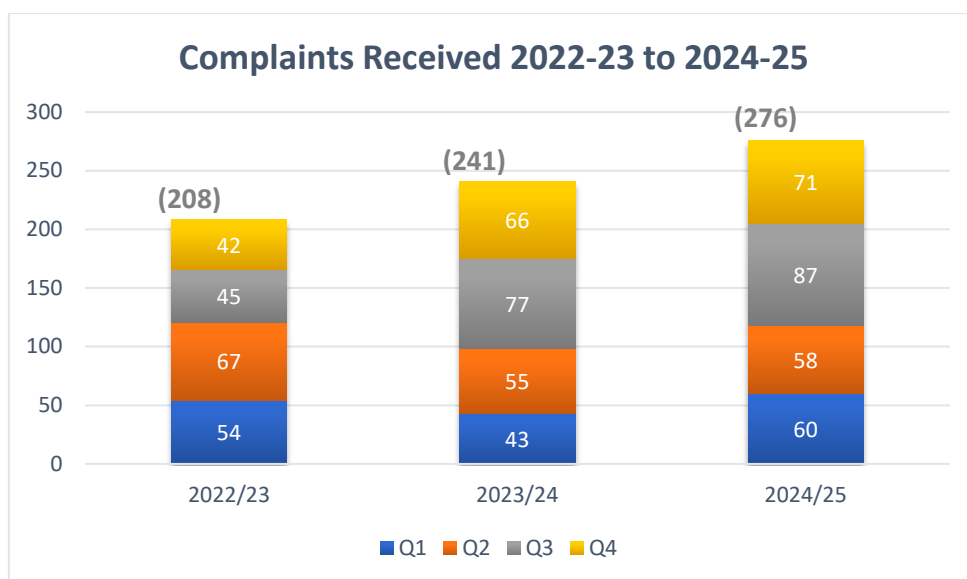
On 10 October 2024, the Complex Case Team won the award for ‘Partnership Working in Public Health’ in the Advancing Healthcare Awards Northern Ireland 2024’ with our INTERACT project.

Our work has also gained international attention and we have been invited to deliver presentations at the Allied Health Professionals (AHP) Research and Innovation Conference and the Pre-Hospital Emergency Care Research Conference. We were invited to participate in an ‘interview-panel’ style presentation session at the Northern Ireland Confederation (NICON) Event. We submitted Poster Presentations to the 999 Research Forum Conference and the Pre-Hospital Emergency Care Research Conference.

Co-production - incorporating Patient Client Experience (PCE) and Personal and Public Involvement (PPI).

Our Involvement and Co-production Strategy ‘Working with our Partners 2023 – 2026’ states, ‘the patient and public voice is important in reminding us why we do what we do and how we can do it better. The Northern Ireland Ambulance Service values the lived experience and

The Service User Feedback Received



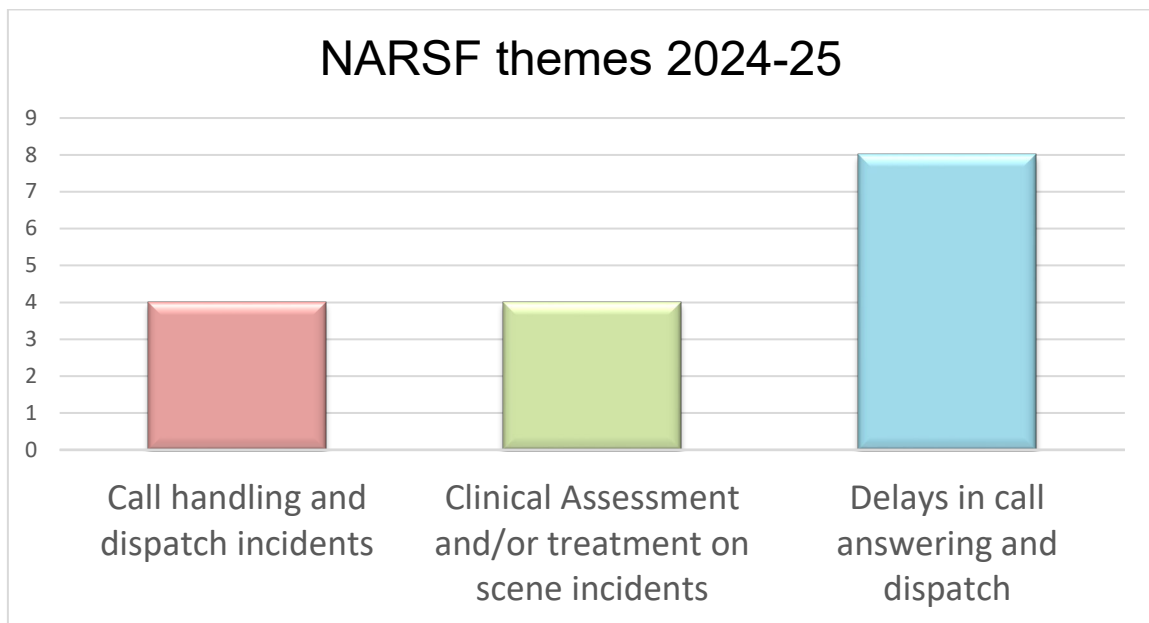
Facts and Figures in the year 2024-25:

- **276** complaints were received (**15% increase** on previous year and **33% increase** since 2022/23). 2024-25 represents a complaint rate of 0.15% of all (173,695) emergency and non-emergency ambulance attendances.
- **100%** of complaints were acknowledged within 2 working days.
- **256** complaints were closed (**11% increase** on previous year)
- **48%** of complaints were responded to within 20 working days (**4% increase** on previous year).
- The top three issues of complaint related to:
 1. Transportation – late/non-arrival/journey time
 2. Staff attitude/behaviour, and
 3. Quality of treatment and care provided.
- **450** compliments were received (**14% increase** previous year).
- **1** complaint was accepted for investigation by the Northern Ireland Public Services Ombudsman, the outcome of which has not yet been received.

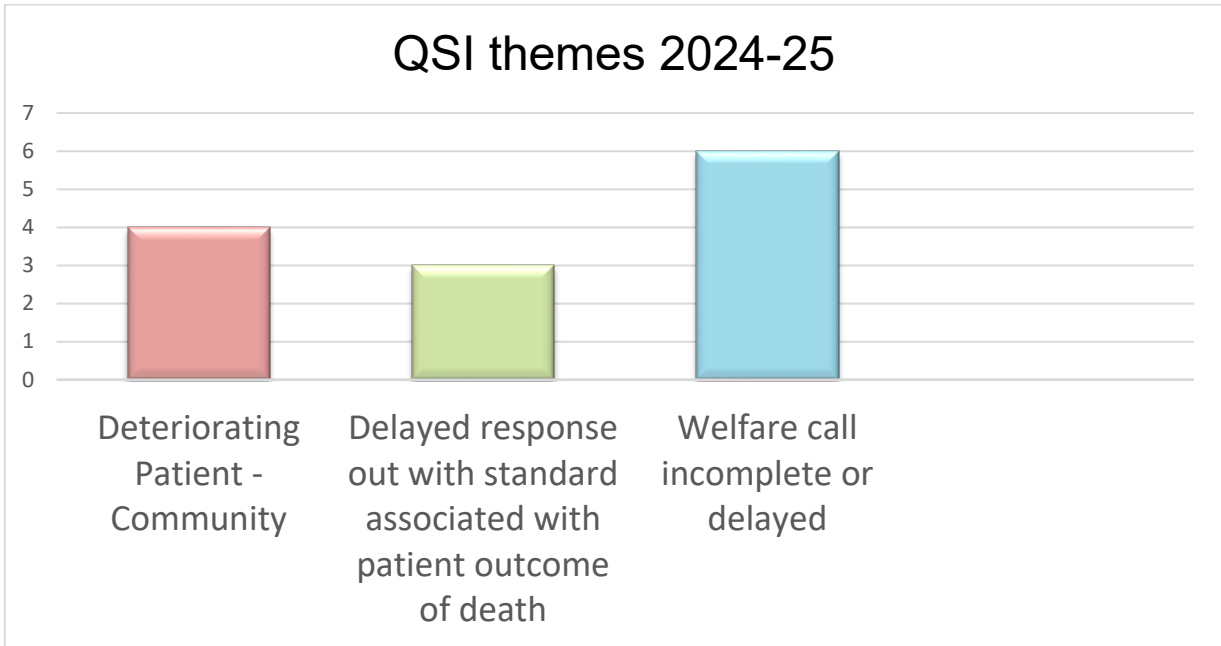
We welcome complaints so that we can learn lessons and improve our services. Some of our notable quality improvements include:

- 100% were related to unexpected serious risk to a service user and/or staff member and/or member of the public.
- Of the 38 remaining SAIs notified, for 27 of these incidents there was engagement with service users and their families. Of the 27 engagements completed, an average completion time of 22 days was achieved for the engagement element. The Trust aims to complete initial engagement within 10 days of the incident being notified as an SAI. For the remaining 11 incidents, engagement could not be completed for a variety of reasons including the absence of contact details for the service user or next of kin, concerns regarding impact the information would have on health, safety or security and/or wellbeing of the family.
- 29 SAIs were completed and closed within the reporting period. The regional 'Procedure for the Reporting and Follow up of Serious Adverse Incidents' states that Level 1 SAI reviews should be completed within 8 weeks (40 days) of notification. The average completion time for the 29 incidents completed within the reporting period was 20 weeks and 3 days (103 days). The Trust acknowledge that this is significantly longer than the 8-week timeframe and work is continuing to improve this position.

NIAS theme SAIs using two sets of criteria, National Ambulance Risk and Safety Forum (NARSF) and Regional Safety Forum (RSF). NARSF themes are used for UK Ambulance Service comparison. This allows NIAS to participate in UK benchmarking against every other UK Ambulance service. The top three NARSF themes for SAIs completed within 2024-25 were:



RSF themes are used for Northern Ireland Health and Social Care (HSC) local comparison. Although useful for national and regional benchmarking, the current RSF themes are very broad, and it is felt that within these categories there is more nuance that could inform greater learning for NIAS. Development of new NIAS sub-themes, named Quality Safety and Improvement (QSI) themes, which are based on a combination of the RSF themes and experience of incidents to date within NIAS, continue to provide a more robust depiction and are invaluable in identification of learning. The top 3 QSI themes for SAIs completed within 2024 - 25 are:



Trust Directors have a responsibility to ensure that learning from SAIs occurring within their areas of responsibility is communicated and applied. The use of Directorate dashboards on the Trust Datix system continues to improve and simplify this process. Additionally, a new monthly update for all Directorates which details their outstanding SAI recommendations has also contributed to a marked improvement in implementation within this area. The SAI team have been working to evidence completed recommendations for assurance of implementation with 95% already achieved.

During this reporting period, NIAS participated in 9 SAI reviews led by other NI Health Trusts. Collaborative working with other Trusts supports quality improvement through improved knowledge and learning and leads to a holistic review of Serious Adverse Incidents across the entirety of the patient pathway.

Infection Prevention and Control

NIAS IPC Service

The Infection Prevention and Control (IPC) Service provides expert evidence-based IPC guidance and support to all staff members in relation to the management and prevention of Healthcare Associated Infections, to maintain both service user and staff safety. This is achieved through:

Multi-disciplinary team working:	Training and Education:
<ul style="list-style-type: none"> • Working with a wide range of internal and external stakeholders to influence for excellence in IPC practice at local, regional and national level. • Maintained a close working relationship with the NIAS Environmental and Vehicle Cleanliness team and Operational teams to ensure that all NIAS vehicles, equipment and facilities are effectively and properly decontaminated. • Through participation in the National Ambulance Service IPC Group (NASIPCG) the team has contributed to, and supported with, guidelines and resource development at a national level. • Supported and advised staff at times where occupational exposure to an infectious condition has occurred. 	<ul style="list-style-type: none"> • Developing and cascading education for staff in various mediums, face to face training, a range of newsletters, promotional work around World Hand Hygiene Day and informal conversations with staff at Emergency Departments and healthcare facilities. • Development of the IPC resource to provide ambulance specific advice 24 hours a day 7 days and week at the point of care. • Provided IPC education to staff at inductions and at divisional meetings. • Building IPC into all educational activities. • Developing QI capability within the team.
Preparedness:	Governance and Learning:
<ul style="list-style-type: none"> • Work with internal and external stakeholders to develop and implement policy and guidelines in response to new and emerging threats. • Take learning from previous events, outbreaks and issues of national/internal concern to develop preparedness plans to support service delivery, patient and staff safety. • The team keeping professionally up to date with IPC concerns and trends nationally and internationally. 	<ul style="list-style-type: none"> • Delivering a robust audit programme with clear Key Performance Indicators (KPIs) for IPC practice and environmental auditing at Emergency Departments and ambulance stations. • Ensuring that where issues and concerns are found in relation to IPC performance that they are followed up in a timely fashion and actioned appropriately. • Sharing learning via the Infection Prevention and Control and Environmental Vehicle Cleanliness group to all divisions. • Provided leadership and advice where outbreaks have occurred to bring the situation under control as quickly as possible. • Developing and review of IPC policies in line with current evidence base and national guidance.

Key Service achievements April 2024 to March 2025

The NIAS Infection and Prevention Control Team (IPCT) has worked during this period to ensure that the service achievements of the team are aligned to the 'Caring today, planning for tomorrow – Our Strategy to Transform 2020-26'. Work streams were planned in relation to the seven priority areas for transformation:

- **Delivering Care:** IPCT have ensured delivery of a high quality, evidence-based IPC service in line with agreed key performance indicators (KPIs). This year the team worked with colleagues in the training school to refresh the Aseptic Non-Touch Technique (ANTT) assessor training for the CSOs in all divisions allowing them to undertake ANTT assessments as part of their role.
- **Our Workforce:** The IPCT has and will continue to develop an IPC workforce fit to deliver a high quality, evidence-based IPC service for NIAS, with 2 members of the team completing level 2 Quality Improvement training.
- **Organisational Development:** The IPCT have contributed to QSI Directorate development and the NIAS 'Strategy to Transform 2020-2026'.
- **Quality Improvement:** The team have completed two quality improvement projects this year; one to improve compliance with the use of gloves and another on reducing the number of vehicles made unavailable due to IPC concerns. Both projects were submitted and accepted to be posters at the Infection Prevention Society Annual conference (the UK's leading IPC conference) with the glove project being selected for an oral presentation. The team have also been successful in applying for funding for a further QI project to take place in 2025.
- **Digital Enablers:** The IPCT has developed the NIAS IPC service offer by utilising digital enablers, including review of the digital auditing system. Being able to access audit data concisely will help all levels of managers to identify trends and improve practice in relation to IPC and environmental cleaning.
- **Our Infrastructure:** IPCT will ensure that the team is properly constituted, adequately funded and has appropriate governance arrangements in place.
- **Communication and Engagement:** IPC has increased awareness of profile of and access to IPCT within NIAS and networking with external stakeholder and sister organisations.

Transformation and Improvement Programmes

Work has continued during 2024-25 on the delivery of 'Caring today, planning for tomorrow – Our Strategy to Transform 2020-26'.

This is an ambitious transformation strategy that sets out how we can address our current challenges, and how investment in our services will enable us to transform and bring tangible benefits to patients, the HSC system, our workforce and the communities we serve over the coming decade.

The Strategic Transformation Portfolio is being delivered via a series of Transformation and Improvement Programmes involving elements of change and innovation across the organisation. We are currently in the final 2 years of the 2020-2026 Transformation Strategy and significant progress has been made against some significant strategically important projects.

We are currently in the process of reassessing any outstanding previously agreed corporate priority activities in the 2020-2026 Strategy against the more recently agreed 2024-2026 Corporate Plan agreed priorities, and we will develop further Transformation Projects that will be prioritised to support the delivery of the 2024-2026 Corporate Plan. We will also use this opportunity to ensure that we play a leading role in supporting the development of the new post 2026 Corporate Strategy and identify a series of further transformation programmes and

projects. An update against the current Transformation/Improvement Programmes is outlined below:

Electronic Patient Care Records (ePCR)

Electronic patient care records are now the standard practice for recording and sharing clinical information. An average of 264 epcrs are created daily.

Our electronic records are now informing the continuity of patient care by;

- enabling receiving hospital clinicians to view patient condition and NIAS treatment pre-arrival at hospital.
- integrating to patients' medical history on the Northern Ireland Electronic Care Record (NIECR), enabling other health care professionals to assess a fuller picture of their patients' conditions.
- transmitting patient information to EpicCare (encompass) to enable the hospital team to book a patient into their care pre-arrival (South Eastern Health and Social Care Trust (SEHSCT), Northern Health and Social Care Trust (NHSCT), Belfast Health and Social Care Trust (BHSCT)).
- integrating to patients' medical history on EpicCare, enabling other health care professionals to assess a fuller picture of their patients' conditions (SEHSCT, NHSCT, BHSCT).
- informing GPs whenever their patient is attended to by NIAS but not taken to hospital.
- enabling referrals to other care pathways, with the first referral pathway in place since August 2024. The first referral pathway is to Northern Ireland Fire and Rescue Service for the purpose of Home Fire Safety Visits.

Next Steps

Further development of the ePCR solution will result in the following being implemented during 2025-26.

- final integration to EpicCare as the Encompass programme completes the roll out to WHSCT and SHSCT.
- further automated referrals to other urgent care pathways.

Information Governance Compliance

In NIAS, Information Governance is the framework of legislation and best practice guidance with a statutory responsibility for effective management of information risk and to provide assurance. This covers information relating to service users, employees, and corporate/financial records. NIAS complies with its statutory responsibilities including the UK General Data Protection Regulation (UKGDPR)/Data Protection Act 2018, the Freedom of Information Act 2000, Access to Health Records (NI) Order 1993 and the duty of confidentiality. This assists in regulating the manner and way in which we collect, obtain, handle, use, share and disclose information. NIAS recognises that information is required every day across the Trust. High levels of personal and sensitive information are held to deliver the best possible healthcare and services. The Trust uses this information in many ways including:

- To respond effectively to emergencies.
- To ensure that non-emergency patients are taken to hospital appointments.
- To ensure continuity of care for patients we are treating.
- To support clinical research.
- To support emergency planning.

We also understand that we need a defined structure for handling personal information confidentially and securely conforming to appropriate ethical and quality standards. This includes ensuring that information risks are managed robustly across the Trust. This is why we train staff in Information Governance areas, appoint specific roles across Directorates to support this, develop Privacy Notices, consider privacy impacts/risks at early stages of service change, and ensure that a suite of policies and procedures exist that fully outline accountability and responsibilities.

The Information Governance (IG) Teamwork with Information Asset Owners (IAOs) to support the identification of any potential risks whilst continuing to mitigate the impact of these. This is conducted through the completion of Data Protection Impact Assessments which denotes any potential risks including mitigations associated with projects or other processing activities. The IG Team support staff throughout the Trust in the understanding and application of Information Governance best practice. This is through various channels including IG Mandatory Training, Bespoke Training, Information Circulated and the Information Governance Group.

The Trust routinely monitors Legislative Compliance for Freedom of Information and Subject Access Requests received as part of the Trust responsibilities as a Data Controller. The IG Team work closely with the IAOs to provide assistance on an ongoing basis on any IG matters relating to these requests.

The Trust participates in a regional forum for Information Governance in Health and Social Care (HSC) organisations to meet regularly known as the Information Governance Network (IG Network). Its purpose is to meet the challenges of Information Governance in a shared and coordinated way, to disseminate learning and to provide a focus for discussion on Information Governance matters. The group will promote best practice standards in Information Governance. NIAS also participate in the Information Advisory Council for Encompass. The purpose of this is to oversee, support and drive the development of encompass information governance across the HSC.

We hold information on patients, clients, suppliers, other Trusts, the Coroner Service for NI, the Police Service of Northern Ireland, the Police Ombudsman, Solicitors, Coroners, and other stakeholders, as well as our staff. The Trust appropriately uses this information to assure the level of care and service provision we deliver to our patients and for planning and business continuity. Good quality information forms the basis of high-quality care, and we understand the importance of this.

The Trust works with the Information Commissioner's Office (ICO) to resolve any complaints received about how the Trust handles data. By legislative requirements, data breaches have to be reported within 72 hours to the ICO. NIAS continues to collaborate with HSC colleagues regarding any incidents that the Trust is alerted to and that may have the potential for risk or any impact on staff, patients, information, or services at NIAS.

Cyber Security remains a high priority for NIAS as the threat from hostile actors increasing in number and becoming more sophisticated in their approach. The Trust places the utmost importance on the security and protection of data and information to ensure that confidential patient information, network and applications remain fully protected. We continue to work in partnership with the other HSCNI organisations through the Regional Cyber Security Program Board to identify agreed areas for improvement and to prioritise resources to address these.

NIAS continue to work with Internal Audit to test compliance with the National Cyber Security Centre's (NCSC) Ten Steps to Cyber Security. NIAS continues to focus on developing the capability to manage network security and enhancing it throughout the organisation. A number of additional systems, processes, learning activities and policies have been reviewed and

implemented in line with best practice and NCSC guidelines as we provide a layered defence for NIAS.

The challenge for NIAS and the HSC as a whole is to be prepared to minimise the impact of any cyber-attack and to ensure access to data is only available to authorised individuals and is controlled and monitored to maintain safety and confidentiality. Cybersecurity is everyone's responsibility, and we must all work together to create a safer cyber culture and environment.

Workforce

Supporting Our Staff, Health and Wellbeing 2024-25

NIAS collaborated with other trusts in contributing to the Regional Framework for HSC Staff Health and Wellbeing in the Workplace. The Framework aligns to the aims of the NIAS Health and Wellbeing Strategy to support individuals, teams, and the organisation to be safe, healthy, and well in the delivery of the service.

The Wellbeing Framework acknowledges the increased risk to wellbeing of staff exposed to distressing incidents or emotionally taxing situations. Stress and burnout is a common feature as is moral distress as a result of pressures. Although this is expected in emergency response roles the repeated exposure and challenges in the workplace increase the risk of developing acute stress reaction and even post-traumatic stress disorder. Whilst prevention and early intervention measures are in place, NIAS this year, appointed a Critical Incident Stress Management (CISM)/Peer Support and Wellbeing team. The team contribute to the organisational, Adverse Incident Compassionate Peer Response (AICPR) programme. This trauma informed approach aims at reducing psychological harm and feelings of guilt and blame, allows contextualization of event, facilitates emotional processing, and fosters resilience. Organisational literacy around incident management and trauma has been increased with the introduction of health, wellbeing, and critical incident stress management awareness to the corporate welcome. We continue to build capacity among managers with training and resources to offer post incident psychological support. Engagement with CISM leads in other HSC trusts and NI Fire and Rescue Service (NIFRS) has provided a safe space to reflect learning and share expertise.

Staff continue to benefit from onward referral to a trauma triage pathway including high intensity therapeutic interventions, ensuring fit for purpose treatment and support. Staff attending the horticulture therapy-based programs (at Blossoms Larne) also experienced marked improvement according to the Short Warwick Edinburgh Mental Wellbeing and the CORE-10 level of psychological distress scale.

This year SafeTALK and ASIST Suicide intervention training has meant that another one hundred and thirty staff are competent and confident to ask about suicide and offer keep safe for now intervention with colleagues and patients. This builds on our National Ambulance Sector Commitment to take action to prevent suicide in the ambulance service. Mental health awareness programmes promoting the use of the Ambulance Sector Mental Health Continuum and highlighting The Ambulance Staff Charity Suicide Crisis support service has helped strengthen the supportive culture that encourages help-seeking behaviour and normalises conversations about mental health and wellbeing.

NIAS staff have championed health and wellbeing and acted across areas such as menopause and physical activity. NIAS coaches now lead the annual couch to 5k programme and menopause advocates have been trained and ready to achieve our goal of being a menopause friendly organisation. We have built capacity around domestic and sexual abuse with recognition and response training. Staff also completed City and Guilds Gaming and Gambling Awareness

training, alcohol and drugs training, gambling education and cancer in the workplace sessions with Macmillan Cancer support.

The Stop Smoking Service is now being provided by NIAS wellbeing team members with colleagues benefiting from weekly support and two thirds of participants making successful quit attempts.

Physical environment improvements have been increased with the addition of raised beds and outdoor meeting space to complement the quiet space hub at Emergency Operations Centre. Staff benefit from welfare hubs at Emergency Departments and where facilities are under development, we have increased welfare bus visits, providing space to meet and share experiences.

Management of Sickness Absence

Performance

In the context of the management of absence within HSC Trusts, the Department of Health target is to reduce absence rates to 92.5% of the sickness absence levels reported in 2023-24, by the end of the 2024-25 financial year. This has represented a target for NIAS of 13.5%. In order to achieve performance around absence management and reduction of absence levels, the Trust developed a Delivery Plan, and increased management, monitoring and accountability. Reduction in absence levels across the organisation was a key strategic priority for NIAS in 2024-25 and as such performance was closely monitored at executive, committee and board levels. The Trust achieved beyond this target as a consequence of the dedicated work in this area with a year end figure of 10.07% cumulatively in March 2025.

NIAS Annual Quality Report 2024 – 2025

Learning and Organisational Development

NIAS Leadership Conference 2024, *'Leading in Uncertain Times'*



To recognise our leaders across the organisation for the outstanding contribution they have made to the service in recent years and to share best practice leadership knowledge and development across the organisation, we invited 150 NIAS leaders to our annual Leadership Conference 2024. NIAS is committed to creating a culture where collective and compassionate leadership is at the forefront of everything we do – not only when working with our service users, but also when working within and across our teams. The Leadership Conference provided a space to connect with these themes through renowned speakers and reflection with NIAS colleagues.

The 2024 NIAS leadership conference gave leaders across the organisation a space to:

- **Reflect** on their own personal and professional journey through the recent uncertainty.
- **Realise** how much was achieved by leaders, their teams and the service.
- **Renew** a sense of unity, connection, collectiveness and be proud to work for NIAS.

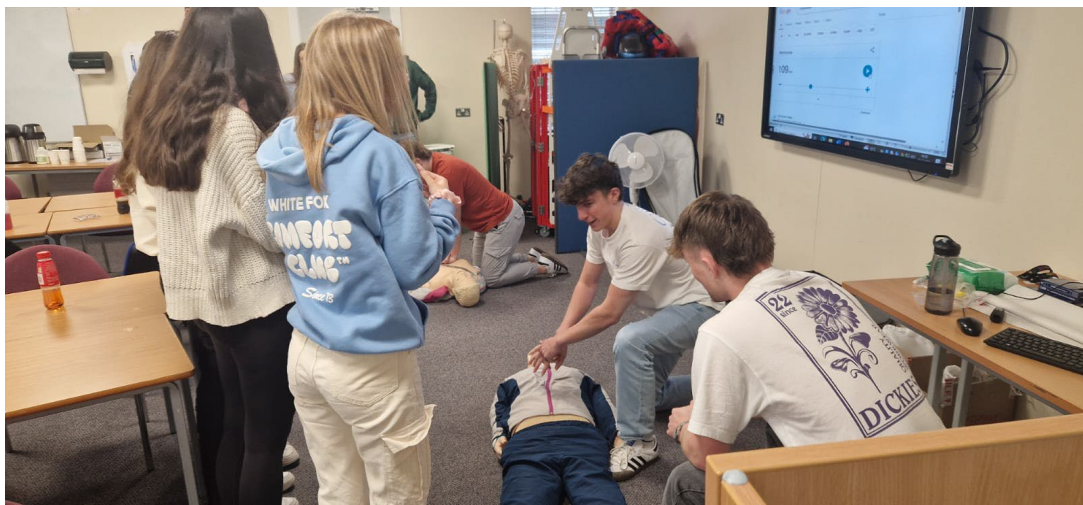
The conference included a range of excellent contributions from leaders within the service and from other sectors including David Sterling, former Head of the NI Civil Service and Marie Gleeson a former senior Irish naval officer.



Work Experience Week 17th – 20th June 2024

In the Summer of 2024, NIAS welcomed 20 Year 13 students from schools across the province to take part in the inaugural Work Experience programme. These students had all expressed an interest in applying for the paramedic degree after finishing their A-Levels. We were also able to open up a day of this week to 50 students to take part in our Careers Q&A session, which was online via Teams. Their placement activities included:

Clinical Teaching Day: Students learned about various aspects of basic life support. They were shown in and around the rapid response vehicle and all the kit. They also got hands-on experience with choking vests and Resusci Annes.



Emergency Ambulance Control visit – Groups were shown the NIAS control room and observed functions such as call handling, clinical support desk, HEMS despatch desk and ambulance controllers.



HEMS (Helicopter Emergency Medical Service): Students received a presentation on everything about the HEMS service, such as how it operates, where it operates, and how much it costs to run the service. They were given simulation demonstrations of arriving on scene and learned the importance of teamwork and trauma care in the most harrowing of environments. They also got to try intubation!

HART (Hazardous Area Response Team): Students received a presentation followed by simulation demonstrations of HART capabilities and equipment. The team introduced students to all possible eventualities the HART team may encounter on the job, such as working at heights, confined spaces, water rescue, and biological and chemical environments. As you can see from the pictures, the students really enjoyed playing the role of a HART team member!





Regional Learning Management System (LMS)



The Regional Learning Management System (LMS) LearnHSCNI continues to provide ongoing benefits to the Organisation, compliance and reporting of mandatory training, a single portal for staff to access all learning and the ability for the Trust to report on learner completions from a single source of truth in real-time. The Learning and Occupational

Development Team, in partnership with the Data Analytics team, have developed a new Training Dashboard that provides an 'at a glance' look at performance information. This enabled the production of a plan to improve and track performance in relation to the baseline position.

Assistance to Study Programme – Strengthening the Workforce

The Trust recognises the essential role of staff in achieving its corporate objectives. Learning and development are critical to equipping staff with the knowledge and skills required to deliver these objectives and provide the best possible service to patients and service users.

In 2024-25, 79 staff members were successful in their applications for further development. These development opportunities included conferences, workshops, training, and further education.

Supporting Leadership Development



The Learning and Organisational Development team continue to support the Trust's commitment to embedding collective and compassionate leadership at all levels.

We continue to support staff development via funded courses through our service level agreement (SLA) with the Leadership Centre, these courses included:

- Accelerated Management Programme.
- Aspire.
- Acumen.

- Having Difficult Conversations.
- Interview Skills.
- Masters in Business Improvement.
- Post Graduate Diploma in HSC Management.
- Proteus.



Seainin Watters, HR Learning and Organisational Development Lead and Rebecca Steele, Operations Business and Performance Manager, who recently graduated from the PG Diploma and are now undertaking a MSc in Public Administration through UU.

Clinical Education

The Clinical Education Department (CED) developed and delivered educational opportunities for both new and existing staff in 2024-25 with planning already in place for 2025-26.

Practice Based Learning



CED further strengthened and developed their existing relationship with Ulster University who currently deliver the undergraduate degree in paramedic science. During 2024-25, we delivered an impressive 56,995 hours of supervised practice-based learning to all 3 cohorts of BSc (Hons) Paramedic Science students, who have been supported in their practice-based learning settings, include opportunities with our colleagues in Patient Care Service, Emergency Ambulance Control, HEMS, HART and frontline A&E and RRV crews.

CED have now delivered an introduction to a mentoring education programme to 376 paramedics to assist them in supporting students in practice learning.

The first cohort of BSc (Hons) Paramedic Science students successfully graduated in December 2024 with 94% of all graduates accepting a place on the NIAS Newly Qualified Paramedic (NQP) Programme.

Newly Qualified Paramedic (NQP) Programme



NIAS welcomed a new cohort of Newly Qualified Paramedics (NQPs) in October 2024. NIAS provides a structured framework of support for NQPs in their first two years as they transition from their academic and practice-based learning environments to the status of new Healthcare Professions Council (HCPC) registrants, employed by NIAS. The NQP process provides structured preceptorship, development opportunities, education days and regular clinical supervision throughout the NQPs first two years. The process ensures they gain the experience and confidence needed to handle the complex demands of the Paramedic role.

Ambulance Care Assistant (ACA) Programme

During the financial year 2024-25 we have delivered two ACA clinical induction and driving courses (There were 22 ACA's trained by CED from 8 November 2024 – 20 December 2024, with a further course ongoing 14 February 2025 – 31 March 2025 with 23 learners currently with us. The driving course for ACA lasts 1 week requiring instructors who possess Advanced Driver Instructor (ADI) qualification, as PCS vehicles are B class vehicles. The clinical course lasts 5 weeks. The driving course faculty and the Clinical course faculty have 4 staff each. The learners leave with a Level 3 Certificate Ambulance Patient Care: Non-Urgent Care Service from Future Quals, our awarding body.



Associate Ambulance Practitioner (AAP) Programme

We delivered the classroom-based Level 4 diploma, AAP programme to 25 learners from 13 May 2024 – 1 November 2024. This consisted of a 4-week CERAD driving course and a 20-week classroom-based education with 2 weeks of observational placement built in. We delivered our AAP programme in accordance with Future Quals specification with a faculty of 4 training officers. Once the classroom element is completed, these learners move on to Operational Placement on a frontline ambulance to gain competency under supervision from qualified paramedics and qualified AAPS/EMTS. We have a robust IQA and EQA strategy and process in place in terms of quality assurance of our course.

Royal College of Nursing (RCN) Cadet Programme

We continue to build on our partnership with the Royal College of Nursing, Southern Regional College and this year South Western Regional College to deliver a cadet programme for young people in NI. We continue to provide practice-based observational learning opportunities within our patient care service to allow the cadets opportunities to gain an insight into healthcare within NI, with an aim to provide them skills and experience to help them as they prepare for their careers. To date we have facilitated 58 x RCN Cadets with extremely positive feedback.

Continuing Clinical Education (CCE) Programme /NI Fire Rescue Service (NIFRS) Partnership

The Clinical Education Department are pleased to share that we have entered a partnership with NIFRS to use their new Learning and Development College in Cookstown. This modern development offers excellent academic learning spaces alongside specialist training areas. Our specialist teams will be able to avail of high-fidelity training environments, and we will also be able to utilise the conference facilities for Continuing Professional Development (CPD) or similar events. We plan to periodically utilise LDC Cookstown throughout the year moving forwards. We will be working towards the creation of collaborative learning experiences alongside our colleagues at NIFRS as the partnership develops. CCE delivered this year include Clinical Decision Making, Safeguarding, EPRR, Out of Hospital Cardiac Arrests (OHCA) for adults and paediatrics.

Driver Education

We have a busy driver education programme, with Driver Competency Reviews (DCRs) performed when a staff member returns from absence after having been off six months or more, or in response to a driving incident or concern. This is in line with our Occupational Road Risk and Fleet Safety Policy and Driving SOP which was launched in July 2024.

We aspire to having a bespoke Driving Education and Standards team of staff for the sole purpose of driver education and meeting the organisation's responsibilities under Health and Safety of driving in the workplace but also as regards new impending changes around Section 19 of Road Traffic legislation, requiring a high-speed risk register to be maintained as well as rolling 5 yearly competency reviews of all staff, operational and grey fleet.

We also are responsive to the fleet roll-out of hybrid/fully electric (HEV) rapid response vehicles and have had a programme in place to ensure all core RRV operational paramedics have been trained in HEV, as well as VCOs, officers, community resuscitation team and complex case team staff.

CED Staff Recruitment and Development

Six members of the team graduating with a Post Graduate Certificate in Education for Health Professionals, going on to attain Fellowship of the Higher Education Academy. Two CSO's joined the Emerging Workforce Regional AHP Leadership Programme provided by the HSC Leadership Centre. Five CSOs started the first module of a Post Graduate Certificate - Advancing Practice with Ulster University. Three members of the team started their studies on the Post Graduate Certificate in Education for Health Professionals with UU. Two members of the team Graduated from Ulster University with Post Graduate Certificate in Collective Leadership.

All these achievements enable the education department team to enhance and develop high-quality education and learning, to support NIAS staff to continually deliver high standards of clinical practice in patient care and service delivery.

Medical Student Education

NIAS is becoming increasingly popular among medical students eager to gain experience in Pre-Hospital Emergency Medicine. However, the availability of formal elective attachments is limited due to the high number of Ulster University BSc Paramedic students and internal NIAS students who undertake frontline shifts throughout the year. Despite this, we have hosted individual applicants from Queen's University Belfast, Ulster University, and other UK universities.

Medical students typically spend time with paramedics on Rapid Response Vehicles to gain maximum exposure to the assessment and management of acute emergencies. They also have the opportunity to learn about the triage process at the NIAS Emergency Operations Centre and visit our HEMS (Helicopter Emergency Medical Service) and HART (Hazardous Area Response Team) teams.

The NIAS Medical Director participates in the annual programme for Queens University Belfast (QUB) Medical students who are preparing to enter clinical practice in order to provide insights into how a modern ambulance service functions, and how to work effectively in partnership to provide the best outcomes for our patients.

Violence and Aggression

Unfortunately, NIAS staff continue to experience abuse, aggression and violence when carrying out their job. There were over 600 incidents reported in 2024-25 of violence and aggression from service users and/or bystanders for the fourth year running.

NIAS takes the safety of our staff very seriously and is committed to doing everything we can to reduce the risks from violence and aggression. We continue to provide responding staff with Body Worn Video cameras when out on shift, which serve as a deterrent and can capture footage which may be used in subsequent criminal proceedings.

We also work very closely with other partner agencies, including the PSNI, to ensure that perpetrators of violence and aggression towards our staff are brought to justice.

Our Violence and Aggression Working Group continues to develop strategies to reduce the threat and support staff who have been subjected to violence and aggression. We are also an active participant in the Association of Ambulance Chief Executives (AACE) National Ambulance Violence and Security Group which progresses national initiatives and best practice in this field.

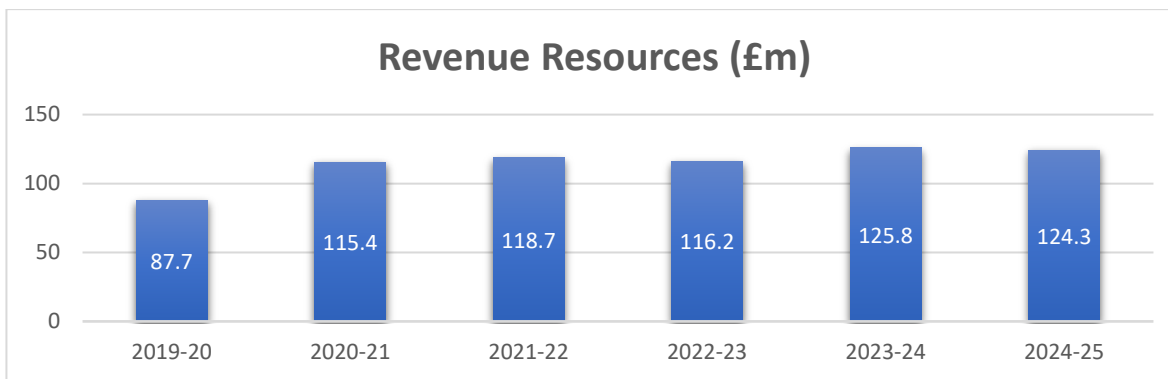
Financial Resources and Performance

Budget Position and Authority

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly in February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year.

Revenue Resources

The Strategic Planning and Performance Group (SPPG), provide the majority of the revenue resources available to the Trust through the Service and Budget Agreement. This sets the service activity and outcomes to be delivered within the Revenue Resource Limit that is made available to meet the Health and Social Care needs of the population. The total revenue resources available to the Trust for the last six years are shown below.



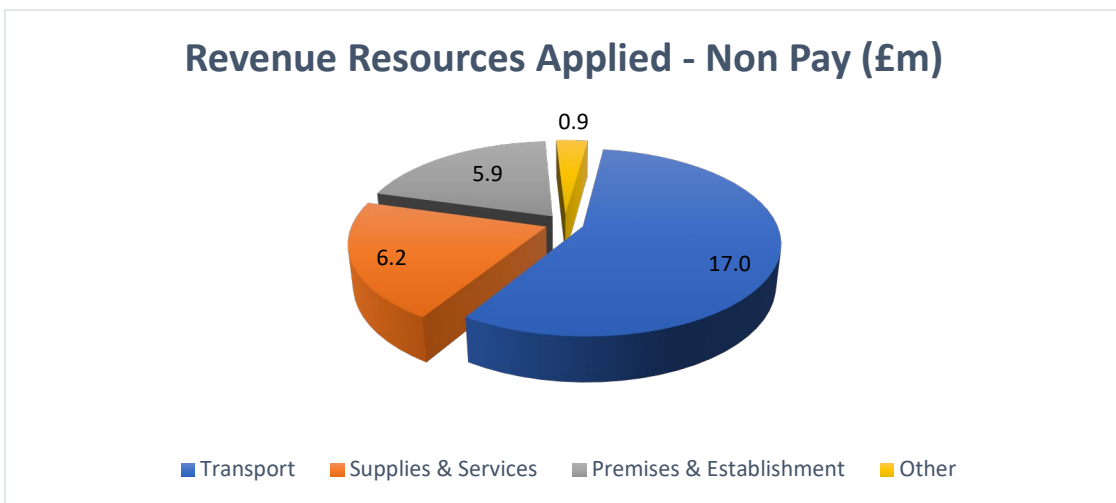
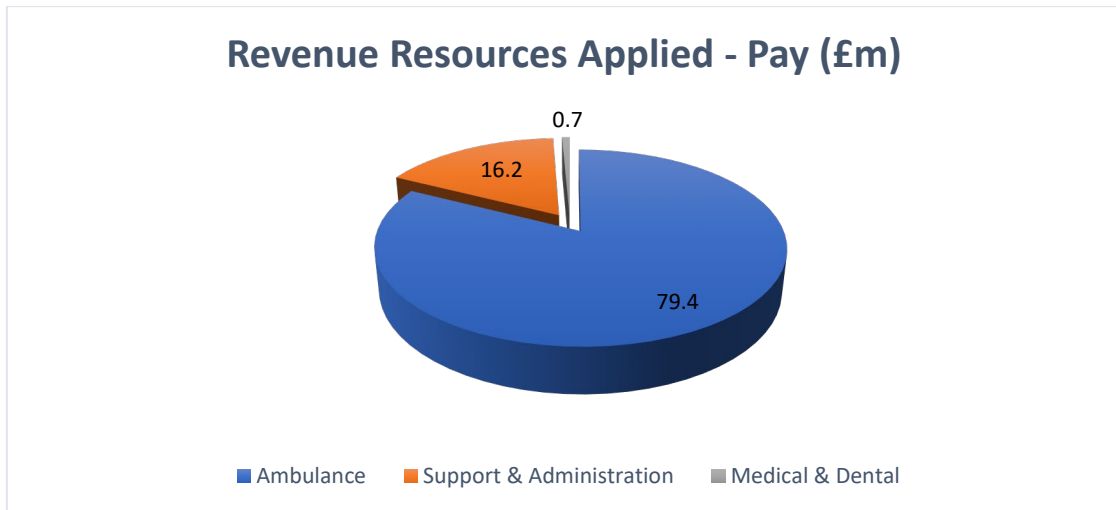
The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. Significant supported developments for the year included the continued investment in the implementation of a BSc degree programme for Paramedics and investment in the workforce and service delivery.

The Trust also generated income in 2024-25 totaling £1.8m (see Note 4 of the Annual Accounts). This mainly related to recharges to other Trusts and income from Road Traffic Accidents.

Revenue Expenditure

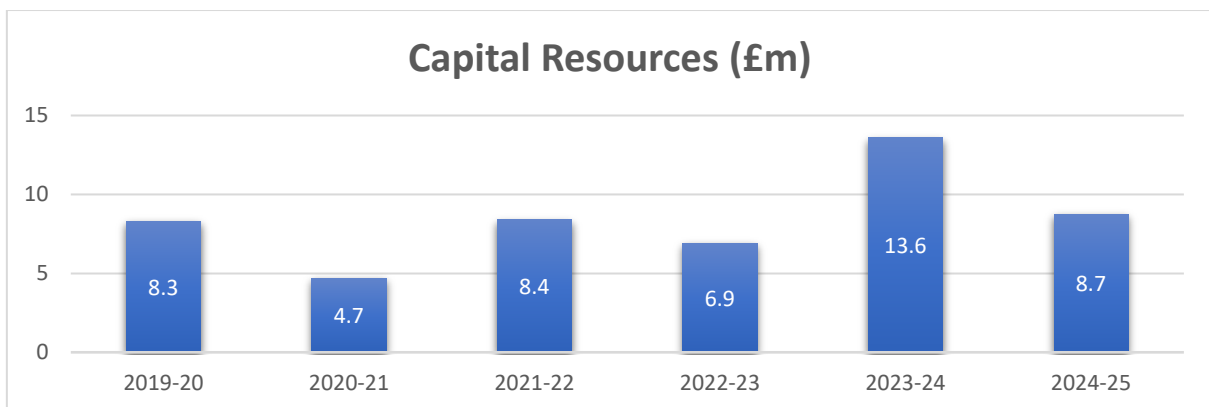
These resources are applied to provide the full range of services provided by NIAS. £96.3m (76%) of total expenditure in the Ambulance Service is on staff costs and the vast majority of this expenditure is on front line Ambulance Service provision. Non-payroll expenditure of £30.0m (24%) is largely made up of the costs of voluntary and private ambulance services, running the ambulance fleet, clinical and non-clinical services and supplies and premises and establishment costs.

The breakdown of expenditure between these areas in 2024-25 is illustrated below.



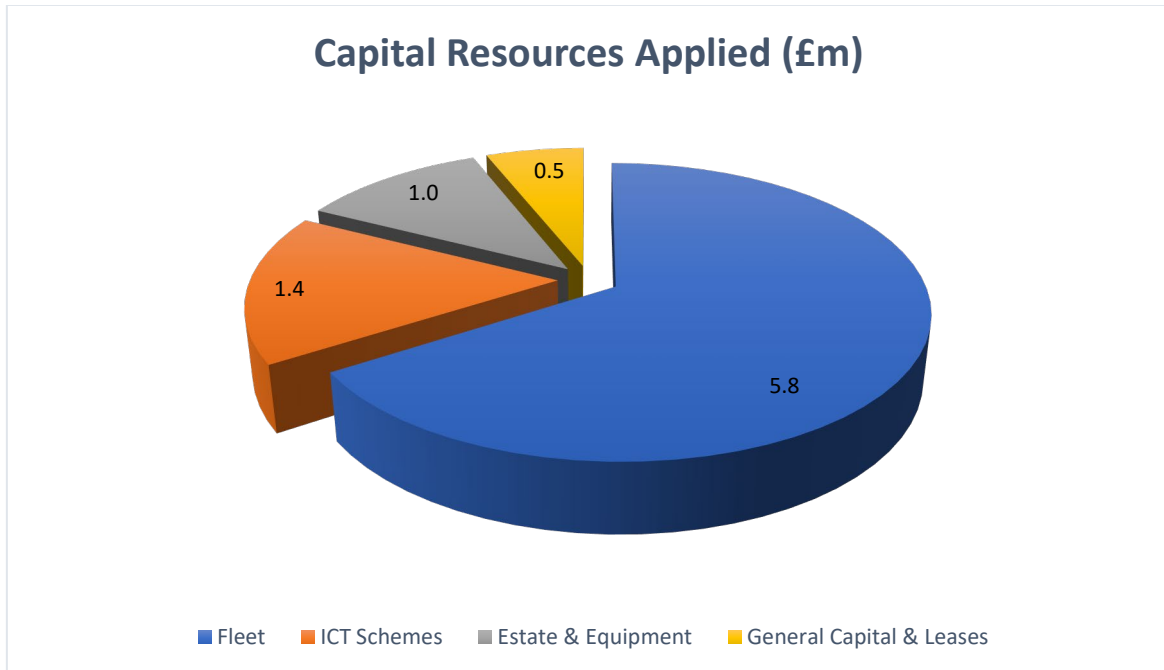
Capital Resources

The Department of Health (DoH) provide capital resources to the Trust through the Capital Resource Limit. This is based upon several factors, including overall resources available and the prioritisation of schemes across all Health and Social Care bodies. The total capital allocations made to the Trust for the last six years are shown in the following table.



Capital Expenditure

These resources are applied broadly across the areas of fleet, estate and medical equipment, general capital and leases and information and communications technology (ICT) schemes. A breakdown of the expenditure in 2024-25 between these areas is shown below. The Trust was able to continue to deliver significant improvements to the fleet, the ambulance estate, medical equipment and ICT infrastructure. The significant expenditure on fleet and equipment included the addition of new ambulances and PCS vehicles.



Prompt Payment of Invoices

The Trust is required to pay non-Health and Social Care trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. From April 2015, the scope of the prompt payment compliance measurement increased to take account of all categories of supplier payments made by Trusts, with the only exception being payments made to other organisations within the broader HSCNI.

The target is to pay 95% of invoices within 30 calendar days of receipt of a valid invoice, or the goods and services, whichever is the latter. A further regional target to pay 70% of invoices within 10 working days (14 calendar days) is also in place. The Trust has implemented and maintained a range of plans to improve and maintain performance in this area, which has resulted in sustained improvements over recent years. This year NIAS was again able to achieve both the 95% and 70% targets. The Trust will continue with efforts to maintain this level of performance in 2025-26.

	2024-25		2023-24	
	Number	Value £000s	Number	Value £000s
Total bills paid	32,477	75,262	26,824	63,351
Total bills paid within 30 days	31,669	73,119	25,898	60,984
% of bills paid within 30 days	97.5%	97.23%	96.5%	96.3%
Total bills paid within 10 days	22,872	59,651	20,561	50,150
% of bills paid within 10 days	70.4%	79.3%	76.7%	79.2%

The Trust paid no compensation or interest as a result of payments being paid late during the financial year (2024: £nil).

Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2024-25 has been another year of significant challenge. The Trust has delivered against a range of statutory and regulatory financial duties during the year. Overall, expenditure levels were over £190 million (including non-cash items – see Note 3 of the Annual Accounts). This was achieved against a backdrop of financial savings. Cumulative savings of £2.475 million were required from NIAS for the 2024-25 financial year. This savings target was achieved through a range of non-recurrent measures. The Trust will continue to work with all stakeholders to achieve required savings while maintaining safe and effective care to patients.

The Trust also benefited from £8.7 million of capital resources. This included the replacement of ambulance vehicles and investment in estate, medical equipment and information and communications technology. Cumulative capital expenditure for the year was £8.7m, which represents a breakeven position.

Looking ahead, the Trust faces a range of financial pressures. The introduction and consolidation of a range of developments, for example the continued implementation of the clinical modernisation programme and the BSc degree programme for paramedics will continue have financial implications for the Trust. There will be ongoing requirements to deliver cash releasing efficiency savings in 2025-26 and additionally, some resources provided non-recurrently during 2024-25 will need to be reviewed in 2025-26. Levels of capital investment will also need to be reviewed in order to maintain fleet, estate and technology to appropriate standards.

The Trust is grateful for the support of the SPPG and DoH in securing the levels of investment in the ambulance service in 2024-25 and previous years. The Trust will continue to work with all HSC partners to build on this and continue to provide safe, effective and quality care within available resources.

NIAS, in common with other HSC Trusts, draws down cash directly from the DoH to cover both revenue and capital expenditure. Cash deposits held by the Trusts are minimal and any interest earned is repaid to the DoH. As such, there are no effects of interest costs on outturn and no potential impact of interest rate changes.

Accounts Direction

NIAS accounts have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance Financial Reporting Manual (FRoM) 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.

Accounting Policies

The accounting policies follow International Financial Reporting Standards to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the HSC Trust for the purpose of giving a true and fair view has been selected. The HSC Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts. There have been no significant changes to accounting policies in the year.

The accounts are prepared on a going concern basis. Whilst the consolidated statement of financial position reports net liabilities of £55m, this liability is resulting from the provision applied for holiday pay. The Trust has been advised by the DoH that this liability will be funded from central government. Therefore The Trust have concluded that it is appropriate to apply the going concern basis of accounting for the financial statements for the year ended 31 March 2025.

Anti-Bribery and Anti-Corruption

The Trust has an Anti-Bribery Policy in place, which sets out the Trust's position on bribery and context for ensuring that all Trust activities are carried out in an honest and ethical environment. The Trust is committed to maintaining an anti-bribery culture and will adopt a zero-tolerance approach to bribery and corruption where it is discovered.

Sustainability Report

Sustainability is rapidly becoming a top priority across the healthcare sector in Northern Ireland as we recognise the profound impact our industry has on the environment. Ambulances play a crucial role in emergency medical care and transportation, but their operations result in a significant environmental impact. Factors such as fuel-intensive fleets, energy-consuming stations, and the generation of medical waste all contribute to this challenge, but they also create opportunities for innovative and impactful solutions.

Environmental

Climate Change

In April 2024 the Department of Agriculture, Environment and Rural Affairs (DAERA) issued the new Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024. Under this NIAS is specified as one of a number of “Reporting Bodies” with associated reporting duties.

All direct emissions from the activities of NIAS or under our control, including fuel combustion in our vehicles and onsite, such as gas boilers, oil boilers and air-conditioning will be captured within this Carbon emissions report and actions will arise out of this.

We are actively exploring alternative fuel sources, soft hybrid (self-charging) vehicles and other technologies to reduce vehicle emissions, particularly at Emergency Departments where this has historically been an issue.

Energy Costs

In line with the previous Sustainable Development Strategy the Trust has undertaken joint procurement processes along with the five other local HSC Trusts and administered through the Business Services Organisation (BSO) Procurement and Logistics Service (PaLS), in relation to the supply and delivery of electricity and natural gas utilities.

This procurement process with representation from each of the six HSC Trusts, incorporates a range of objectives including:

- Demonstrating corporate social responsibility (carbon off-setting).
- 100% renewable energy supply.
- Ensuring reliable affordable energy provision and reducing the carbon footprint.

Working in partnership to mitigate the effects of climate change on the environment by implementing HSC environmental and sustainability policy to increase recycling and reduce carbon footprint and use of water and energy.

Reducing Carbon Emissions/Energy Usage

NIAS will actively commence a review of plant and building systems with a view to improved performance and reduced costs. Whilst we await the Carbon Report from RLB, there are some improvements which we have undertaken within 2024-25:

- Replacement of Oil-Fired Boiler with new energy efficient Gas Boiler and modification of heating systems in one a number of ambulance stations.
- Upgrade of Air Conditioning in EOC.
- Supply and installation of Electric Vehicle (EV) Chargers across a range of sites.

Estates Review

Over the past year, the NIAS Estates Team has managed a high volume of projects and service requests. The team played a pivotal role during Storm Eowyn and its aftermath, providing crucial support throughout the response and recovery phases.

A comprehensive review of the entire NIAS estate is now in progress, with a new Estates Strategy being developed to align with the Trust's evolving objectives. This strategy is critical to navigating the complex strategic and operational challenges facing the organisation in the short, medium, and long term, particularly within the current economic landscape.

The Estates Strategy will focus on optimising how the Trust uses its property assets, ensuring capital investments are targeted and impactful. Collaboration with the Northern Ireland Fire and Rescue Service and other public bodies is also underway, with a shared focus on estate and workshop efficiencies, sustainability, and environmental initiatives.

Ultimately, the goal is to create a leaner, more modern, and more effective estate. The strategy aims to reduce the overall footprint, improve building efficiency, and shift toward a younger, future-ready infrastructure.

Condition of Estate

The Northern Ireland Ambulance Service operates from a total of 62 locations throughout Northern Ireland as follows:

Ambulance Stations		Deployment Points	
Antrim	Freehold	Ballyclare	NIFRS
Ballycastle	NHSCT	Glengormley	NIFRS
Ballymena (incl. Div HQ)	Freehold	Portrush	NIFRS
Ballymoney	NHSCT	Antrim AAH Welfare/HALO	NHSCT
Carrickfergus	Com Lease	Causeway Hospital Welfare/HALO	NHSCT
Coleraine	Com Lease		
Cookstown	Freehold		
Lame	NHSCT		
Magherafelt	NHSCT		
Whiteabbey	NHSCT		
North Division	10	5	15
Armagh	SHSCT	Lurgan	SHSCT
Banbridge	SHSCT	Portadown	NIFRS
Craigavon (Div HQ Separate)	SHSCT	Warrenpoint	NIFRS
Dungannon	Freehold	Crossmaglen	NIFRS
Kilkeel	Freehold		
Newry	Freehold		
South Division	6	4	10
Ardoyne	Freehold	Westland Road	NIFRS
Bridge End	Com Lease	Central Fire Station	NIFRS
Broadway (incl. Div HQ – RVH)	BHSCT	Knock Fire Station	NIFRS
Purdysburn	DoH		
Belfast Division	4	3	7
Ballynahinch	Com Lease	Donaghadee	NIFRS
Bangor (incl. Div HQ)	NIFRS	Hollywood (Community Resus Team)	NIFRS
Derriaghy	Com Lease	Ulster Hospital (DP & Welfare Unit)	SEHSCT
Downpatrick	SEHSCT	Lisburn	NIFRS
Lisburn (Lagan Valley)	SEHSCT	Comber (PCS)	NIFRS
Newcastle	Com Lease		
Newtownards	Freehold		
Lissue HART	BSO		
South East Division	8	5	13
Altnagelvin (incl. Div HQ)	Freehold	Irvinestown	NIFRS
Castlederg	DOH	Lisnaskea	NIFRS
Enniskillen	Freehold	Northland Road	NIFRS
Limavady	Com Lease		
Omagh	Freehold		
Strabane	Freehold		
West Division	6	3	9
HQ Site 30 KHP (incl. EAC)	Freehold	HEMS	AANI
Foyle Villa Site 32 KHP	Freehold		
Contingency EAC	Freehold		
Resource Management Centre, Fleet Management and Uniform	Freehold		
NEAC (Altnagelvin)	Freehold		
Kennedy Way (Stores)	Com Lease		
Craigavon Div HQ	SHSCT		
HQ Functions	7	1	8
TOTAL	41	21	62

Of these 62 locations, 34 are Ambulance Stations, 19 are Deployment Points and 7 are other corporate facilities. We have also recently added a number of Welfare/HALO Units at ED's.

Critically, NIAS only own 17 of these 62 locations as Freehold, which equates to less than 30% of our Estate. The remainder are either on other inter-body properties HSC Trust / NIFRS / DoH retained – (36) or commercial leases (8).

The NIAS estate, mostly legacy and on Trust premises, ranges in age from over 100 years old to the newest stations in Ballymena and Enniskillen (2016 and 2017) and is in varying states of repair. The majority of the NIAS Estate scores low in overall poor condition, due predominantly to age and functional suitability. This has been reinforced following receipt of the most recent six-facet building condition surveys which highlight a backlog maintenance of some £20.48m, £13.6M of which is in relation to Physical Condition. The Trust was allocated £125,000 to deal with backlog maintenance in 2024-25.

Building Leases

The Trust currently has eight Commercial leases and is fully compliant with current policies and guidance relating to the acquisition, renewal and disposal of leased property assets (including PEL 98/1 and PEL (11) 01). Strategic Outline Cases (SOC) and Outline Business Cases (OBC) are completed, and Land and Property Services (LPS) are engaged to perform scoping exercises prior to the renewal of leases for ambulance stations. All submitted SOC's, are completed with appropriate input from LPS and BSO's Directorate of Legal Services (DLS) to ensure value for money and compliance. All as per HSC (F) 30-2022 Property Lease/Licence Guidance as issued on 04/01/2023 by DoH Health Estates Property Management Branch.

The Trust has processes in place to actively manage the critical lease dates in compliance with current lease policy, particularly in relation to SOC, OBC, Termination, Renewals, Break Points and interacting with other statutory bodies as required. The Trust has created a series of warnings and events to give notice that action will be required, covering all of the critical lease points above for all commercially leased properties.

Fleet Review

Next Generation of Fleet

The Trust remains committed to minimising the environmental impact of its vehicle fleet by procuring zero-emission or the latest low-emission Euro 6 vehicles. In cases where these vehicles are not yet available or where the necessary infrastructure for operating low or zero-emission vehicles is lacking, the Trust continues to utilise proven technologies, such as Eco Run, to reduce fuel consumption in accordance with the Trust's Fleet Strategy 2020–2025.



Currently, the main emergency ambulance and patient care vehicles used by NIAS do not have any viable low or zero-emission alternatives that meet the organisation's operational requirements. However, as technology continues to improve due to government policy and the push for a net-zero NHS, NIAS will, through its involvement in the National Ambulance Strategic Fleet Group, be able to identify emerging trends as they become available to emergency health services.

Low and Zero Emission Vehicles

We have observed the most significant change in our car fleet with the adoption of low or zero-emission vehicles. In 2024-25, we increased our fleet of low-emission vehicles to 61, representing a growth of 12.5% since last year. These vehicles are plug-in hybrids used as response cars operated by solo paramedics to provide immediate care, as well as by operational officers during special and major incidents. The rollout of these vehicles has required staff familiarization programs and has been supported by the expansion of the charging network, thanks to our colleagues in the Estates department.



The Trust continues to renew its fleet where possible with low or zero emission vehicles.

Accident and Emergency Ambulances

At present, there are no suitable low or zero-emission vehicles that can fulfil the role required by NIAS, particularly considering the rural landscape of Northern Ireland and the necessary range these vehicles must cover. Consequently, NIAS has implemented additional technology to minimize diesel fuel consumption. Two primary systems have been adopted for this purpose.



Where we cannot utilise lower emission vehicles on the accident and emergency fleet, we have continued to increase the number of vehicles availing of Eco Run and solar charging to offset the usage of carbon-based fuel. This year's round of procurement adds another 20% to the ambulance fleet which will have this capability to offset reliance on carbon-based fuel.

Reducing idling time is accomplished through intelligent monitoring of vehicle systems that help decrease the electrical load when the vehicle is stationary. This

system stops the engine from idling when certain preset parameters are detected, all while ensuring that critical functions for patient care are maintained. Additionally, the incorporation of solar panels has increased the adoption rate of these technologies in the ambulance fleet to over 91%, with a corresponding 60% adoption in other operational fleet vehicles.

NIAS continues to be an active member of the National Ambulance Strategic Fleet Group and is involved in advancing the use of Electric and Hydrogen vehicles within the ambulance sector and encouraging the progression for improved charging infrastructure, including the use of rapid charging facilities.

Risks and Uncertainties

The Trust has an established system and reporting structures in place to identify, manage and monitor the risks to its core activities and strategic objectives. The potentially most serious risks are escalated to the Corporate Risk Register which is reviewed regularly by the Senior Management Team and Trust Board.

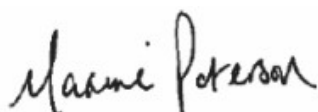
The principal risks to NIAS which are captured on the Corporate Risk Register include:

- Delayed handovers at hospital Emergency Departments.
- The threat of a cyber security attack.
- The capacity of NIAS' Hazardous Area Response Team.
- Management of sickness absence.
- The impact of delayed call response because of actions taken to address late finishes.
- Operational Management Structure.
- Achieving financial balance in 2024-25.
- Oversight of Independent Ambulance Service (IAS) providers.
- Capacity of the Patient Care Service (PCS).
- Organisational culture improvement.
- Safeguarding arrangements.
- Violence and aggression in the workplace.
- Arrangements for contract management.
- NIAS' ability to respond to a high-consequence infectious disease.

The Trust's Audit, Risk, and Assurance Committee is responsible for reviewing and approving the Corporate Risk Register before it is considered by the Trust Board. As per trust policy, the corporate risk register was reviewed by the Trust Board twice in 2024-25, in October 2024 and February 2025.

The Trust recognises that, as a provider of health and social care, risks are inherent to the delivery of its core activities and will inevitably occur when providing care and treatment to patients, employing staff, contracting with third parties, managing its estate and maintaining its finances.

NIAS is committed to identifying and appropriately managing risks to achieve its Strategic Objectives and to ensure delivery of high-quality and safe care to service users.



Ms Maxine Paterson
Chief Executive (Interim)
Date: 26 June 2025

Accountability Report

Overview

The purpose of the Accountability Report is to meet key accountability requirements to the Northern Ireland Assembly. The report contains three sections:

- the Governance Report.
- the Remuneration and Staff Report.
- the Accountability and Audit Report.

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

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

The Accountability and Audit Report brings together some key financial accountability documents within the annual accounts. This report includes:

- a statement of compliance with the regularity of expenditure guidance.
- a statement of losses and special payments recognised in the year.
- the external auditor's certificate and audit opinion on the financial statements.

Corporate Governance Report

Directors' Report

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

The Trust Board normally meets at least four times a year with arrangements for public meetings published on the Trust website to enable public attendance.

In 2024-25 the Trust Board constituted the following Committees to support its work and scrutiny: the Remuneration Committee, the Audit and Risk Assurance Committee, the Safety, Quality, Patient Experience and Performance Committee and the People, Finance and Organisational Development Committee.

The remit of each Committee is summarised below:

- The Remuneration Committee provides advice and assurance to the Trust Board about appropriate remuneration and terms of service for the Chief Executive and other Senior Executives.
- The Audit and Risk Assurance Committee provides assurance about the effectiveness of internal financial controls and the processes in place to manage risk, including review of the Corporate Risk Register.
- The Safety, Quality, Patient Experience and Performance Committee provides assurance that adequate systems and processes are in place for the delivery of high-quality patient care that is safe, effective and patient-focused.
- The People, Finance and Organisational Development Committee provides assurance that all issues relating to Human Resources and Finance are effectively managed and regularly reviewed.

Trust Board and Committee Record of Attendance 2024-25

Member	Designation	Trust Board	Audit and Risk Assurance Committee	Safety Committee	Remuneration Committee	People Committee
Mrs Michele Larmour	Chair	6 out of 7	*	*	2 out of 2	*
Mr Dale Ashford	Non-Executive Director	6 out of 7	4 out of 4	4 out of 4	*	*
Mr Jim Dennison	Non-Executive Director	6 out of 7	*	*	2 out of 2	4 out of 5
Mr Phelim Quinn	Non-Executive Director	7 out of 7	*	4 out of 4	2 out of 2	3 out of 5
Dr Philip Graham	Non-Executive Director	5 out of 7	4 out of 4	4 out of 4	*	1 out of 5 *
Mr Paul Corrigan	Non-Executive Director	6 out of 7	3 out of 4	*	*	5 out of 5
Mr Michael Bloomfield	Chief Executive	7 out of 7	2 out of 4*	*	2 out of 2*	2 out of 5*
Ms Michelle Lemon	Director of RH & OD	5 out of 7	2 out of 4*	*	1 out of 2*	4 out of 5*
Dr Nigel Ruddell	Medical Director	6 out of 7	*	2 out of 4*	*	1 out of 5*
Ms Rosie Byrne	Director of Operations	7 out of 7	3 out of 4*	1 out of 4*	*	3 out of 5*
Mr Paul Nicholson **	Director of Finance, Procurement, Fleet and Estate	2 out of 7**	2 out of 4**	1 out of 4*	*	2 out of 5**
Ms Lynne Charlton	Director of Quality, Safety and Improvement	7 out of 7*	1 out of 4*	4 out of 4*	*	1 out of 5*
Ms Maxine Paterson	Director of Planning, Performance and Corporate Services	7 out of 7*	4 out of 4*	3 out of 4*	*	2 out of 5*
Mr Neil Sinclair	Chief Paramedic Officer	5 out of 7*	4 out of 4*	3 out of 4*	*	*

*Not a Board/Committee member

**During the absence of the Director of Finance, temporary support was provided by Simon Christie via the Association of Ambulance Service Chief Executives (AACE) sector support service. Mr Christie attended Board and Committee meetings.

Interests Held by Board Members

A declaration of board members interests has been completed and is available at www.nias.hscni.net or on request from the Chief Executive's Office, Northern Ireland Ambulance Service, Knockbracken Healthcare Park, Saintfield Road, Belfast, BT8 8SG.

Personal Data-Related Incidents

The Trust is not aware of any reportable data breaches or any significant personal data-related incidents in 2024-25.

Statement of Disclosure to Auditors

The executive and senior management of the Trust, have the responsibility for the preparation of the annual report and accounts. They have provided the auditors with the relevant information and documents required for the completion of the audit. The responsibility for the audit of the Trust rests with the Northern Ireland Audit Office (NIAO).

All directors have confirmed that, to the best of their knowledge, there is no relevant audit information of which the Trust's auditors are unaware. They have confirmed that they have taken all steps as directors to make themselves aware of any relevant audit information and to ensure that auditors are aware of that information.

Fees Paid to Northern Ireland Audit Office

The notional cost of the audit for the year ending 31 March 2025 which pertained solely to the audit of the accounts is £64,000 made up as follows, public funds £61,500 and Charitable Trust Funds £2,500. In addition, during the year the Trust received services from the NIAO to the value of £1,377 in respect of the National Fraud Initiative 2024-25 exercise. No other audit or non-audit services were provided by NIAO to the Trust during the financial year.

Statement of Accounting Officer Responsibilities

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Department of Health has directed the Northern Ireland Ambulance Service HSC 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 Northern Ireland Ambulance Service HSC Trust, of its income and expenditure, Statement of Financial Position 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 relevant accounting and disclosure requirements and apply suitable accounting policies consistently.
- Make judgements and estimates on a reasonable basis including those judgements involved in consolidating the accounting information.
- State whether applicable accounting standards as set out in the FReM have been followed and disclose and explain any material departures in the financial statements.
- Prepare the financial statements on the going concern basis.
- Confirm that the Annual Report and Accounts as a whole are 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.

During 2024-25 the Permanent Secretary of the Department of Health as the Principal Accounting Officer for Health and Social Care Resources in Northern Ireland had designated Mr Michael Bloomfield of the Northern Ireland Ambulance Service HSC Trust as the Accounting Officer for the HSC Body. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the HSC Body's assets, 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 the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Non-Executive Directors' (NEDs) Report 2024-25

2024-25 has been another extremely busy and challenging year for everyone at NIAS. At the outset we would like to place on record the appreciation of the Non-Executive Directors (NEDs) for all of the efforts of everyone involved in providing excellent care to our patients and service-users on a daily basis. When the general public think of the ambulance service they may well have an image of our Paramedics and Emergency Medical Technicians (EMTs) responding to an emergency call with professionalism and compassion; but we recognise however, that NIAS is a wider team - from our Patient Care Service (PCS) staff providing a much needed scheduled non-emergency service, our control room staff, our clinical education team, management, staff in the support functions and our voluntary car drivers. As NEDs we are constantly humbled by the dedication shown by everyone in the organisation and we need to place on record our appreciation of the efforts that everybody makes in supporting NIAS to deliver the service, often in difficult circumstances. We are also grateful for the support we receive from our partners, other agencies and the independent ambulance sector.

Sadly, we continue to be frustrated at the lack of progress in dealing with handover delays at hospital Emergency Departments (EDs). This significant problem continues to affect NIAS' ability to deliver services. It causes delays for patients, distress for staff and impacts on operational capacity. This is also the main reason why our Trade Union colleagues continue with their Action Short of Strike (ASOS) which presents further operational challenges. The unacceptable level of ambulance handover delays has recently been highlighted by a report from the Northern Ireland Audit Office (NIAO) and we look forward to their recommendations being fully implemented. We appreciate the efforts that we have seen from colleagues and partners in trying to address this issue which is a system-wide problem. We welcome the engagement by NIAS Senior Management Team (SMT), the other Trusts and officials from SPPG and Department of Health (DoH) in a recent visit to London Ambulance Service where a maximum 45-minute ambulance handover process has been implemented. We need to see this progressed across all the Trusts in Northern Ireland without further delay.

Some of the areas we would wish to highlight are:

Operational Response Model: A significant challenge remains in the transformation of NIAS and the adoption of the Operational Response Model as the preferred model for modernising and transforming service delivery for NIAS. The NEDs welcome the introduction of the Integrated Control Room and the steady increase in our rates of both "hear and treat" and "see and treat" as well as the continued drive to promote alternative pathways.

Governance and Assurance: During the year the NEDs worked collaboratively with the SMT to develop a new Committee Structure to provide improved scrutiny, governance and assurance for the organisation. The key changes include creation of a new Strategic Performance and Finance Committee, adding oversight of the Culture programme to the People Committee and establishing a separate Charitable Trust Funds Committee. Each of the NEDs chair one and are members of at least one other of the five committees.

Operations Restructure: During the year we have seen some progress in revamping both our scheduled care and unscheduled care services with the development of a separate management structure including new job roles to improve our frontline leadership capability and provide more manageable manager to staff ratios. We need to see this work accelerate during 2025-26.

Sickness absence: Considerable improvement has been made in this area during the 2024-25 year, but this continues to be a focus for NEDs. While we improved our position from sickness absence levels of over 14% to around 10% during the financial year, NIAS continues to be an outlier when compared to other UK ambulance services and the other Trusts here in NI.⁷⁹

Emergency Preparedness: a major piece of work is continuing to improve the organisation's capability in this area and leading to a rewrite of the organisation's major incident plan. The organisation will also revisit the structure of emergency response, looking at the roles and level of resources of the Hazardous Area Response Team (HART) and how they interact with the rest of NIAS and the wider resilience community.

Internal audit: NIAS continues to utilise the Internal Audit plan to address areas of particular concern and seek opportunities for improvement. Having received an overall Limited Opinion from Internal Audit for 2023-24, the Audit and Risk Assurance Committee (ARAC) worked hard with the Director of Finance and wider SMT to provide focus on our compliance and implementation of outstanding internal audit recommendations. This has resulted in the Head of Internal Audit providing a satisfactory assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control for 2024-25

The Non-Executive compliment on the NIAS Board has remained stable during this past year. However, we have seen significant changes in the SMT at the end of 2024-25. Michael Bloomfield, NIAS Chief Executive for the past seven years retired at the end of March 2025. All of the NEDs have placed on record their appreciation of his service and leadership, Michael leaves NIAS in a much stronger place than when he took over and we wish Michael a long and happy retirement. Rosie Byrne, Operations Director also left NIAS in April 2025 to take up a secondment post with SPPG; we thank Rosie for leading Operations through a very challenging period over recent years and wish her all the best in her new role. In addition, Mr Paul Nicholson, NIAS Director of Finance, Procurement, Fleet and Estates retired in November 2024, we thank Paul for his service to NIAS over many years and we wish Paul a happy retirement.

This has meant a number of interim appointments at SMT level. The NEDs welcome Maxine Patterson as Interim Chief Executive, Neil Sinclair as Interim Operations Director, Leahann Donnelly as Interim Finance Director and Seamus Mullen as Interim Director of Planning and Performance. The NEDs have every confidence in these appointments but recognise this is a period of transition for the NIAS Leadership team and we will offer our support and encouragement while ensuring we continue to progress against our corporate objectives. The NEDs also hope, with the support of DoH, we will be in a position to move quickly to resource a number of these posts on a permanent basis.

Finally, we would express the thanks of the NEDs to the management team of NIAS. There have been, and continue to be, some significant challenges for NIAS. An important part of our role as NEDs is to hold the management team to account and we appreciate, that at times we may be quite demanding. Notwithstanding this, the management team have continued to engage with the Board in a professional manner, have responded to our requests for additional information and we look forward to continuing our strong working relationships to strive to ensure NIAS provides excellent care.

Dale Ashford
Jim Dennison

Philip Graham
Paul Corrigan

Phelim Quinn

Non-Executive Directors

Governance Statement

1. Introduction and Scope of Responsibility

The Board of the Northern Ireland Ambulance Service HSC Trust (NIAS) is accountable for internal control. As Accounting Officer and Chief Executive of the 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 by the responsibilities assigned to me by the Department of Health (DoH). In essence, the role of the Accounting Officer is to see that the Trust carries out the following functions in a way that ensures the proper stewardship of public money and assets:

- To enter into and fulfil Service Level Agreements with Health and Social Care Commissioners.
- To meet statutory financial duties.
- To maintain and develop relationships with patients, the local community, Commissioners, other HSC bodies and suppliers.

The Trust is directly accountable to the DoH for the performance of these functions. The Trust works in partnership with the DoH, the Strategic Planning and Performance Group (SPPG), the Public Health Agency (PHA) and also works closely with other partner organisations such as other Health and Social Care (HSC) Trusts and the Regulation and Quality Improvement Authority (RQIA), through the establishment of and representation on various working groups, all to improve the quality, safety, effectiveness and efficiency of services. These arrangements continue to be reviewed and updated in response to changes in the structure of Health and Social Care across Northern Ireland.

2. Compliance with Corporate Governance Best Practice

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

Each year, the Trust Board completes the Board Governance Self-Assessment Tool (BGSAT), which is issued by the DOH. This provides assurance to the Board that it is conducting its business in line with best practice.

The Trust Board sets the strategic aims of the organisation and maintains oversight that the necessary financial and human resources are in place in order to deliver the Trust's Strategic Objectives. This is achieved through a corporate governance framework with clear lines of accountability and reporting, and internal controls, which allows performance to be monitored, risks to be identified and managed and areas of concern to be escalated in a timely manner.

NIAS is committed to complying with its responsibilities under Section 75 of the Northern Ireland Act 1998.

In accordance with its statutory Section 75 requirements, the Trust has developed and consulted on its Equality Scheme. This scheme outlines how it will fulfil its obligations in regard to equality of opportunity and good relations. The Trust has worked with other HSC Trusts to develop an Equality Action Plan and Disability Action Plan to outline our plans to discharge these duties. These plans are considered and approved at Trust Board level. The Trust has arrangements in place to ensure each policy and proposal is subject to an equality screening and when the outcome of this is deemed major or significant, the Trust is committed to

undertaking a full 12-week consultation on the proposal and an associated Equality Impact Assessment.

3. Governance Framework

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

- A schedule of matters reserved for Board decisions;
- A Scheme of Delegation, which delegates decision-making authority within set parameters to the Chief Executive and other officers;
- Standing Orders and Standing Financial Instructions; and
- Committees which are constituted by the Trust Board to provide oversight and assurance in respect of different activities. The membership of Board Committees is comprised only of Non-Executive Directors.

Trust Board establishes, and regularly reviews, the terms of reference for each Committee, and the terms of reference specify any authority or responsibility which has been delegated to that Committee by Trust Board. All of the NIAS Trust Board Committees fulfilled their terms of reference in 2024-25.

While Board Committee membership is comprised only of Non-Executive Directors, Directors routinely attend meetings. For example, the Director of Finance, Fleet and Estates routinely attends the Audit and Risk Assurance Committee and the Director of Quality, Safety and Improvement attends the Safety, Quality, Patient Experience and Performance Committee. The Chief Executive, other Directors, Assistant Directors and senior managers are also invited to attend as appropriate. Other stakeholders, for example, Internal and External Auditors, also attend meetings either routinely or by specific invitation.

The Trust Board and Committee Record of Attendance is shown on page 76 of the Accountability Report. During the year, the appraisal process did not identify any significant performance-related issues of members of Trust Board or Committees. The Chair has ongoing discussions with each of the Non-Executive Directors in terms of their contribution to their respective committees and allows them to highlight any specific concerns or issues.

4. Business Planning and Risk Management

Business planning and risk management are core functions of NIAS' corporate governance framework.

Business Planning

The Trust's Business Plan and Corporate Plan highlight the organisation's plans for the incoming year in line with the stated purpose, mission and vision of the organisation, aligned to the relevant principles and values, which direct action consistent with Ministerial priorities. NIAS' Business Plan, which is subject to approval by the SPPG, takes account of available resources and outlines Trust priorities in terms of actions and activity to secure objectives for the year.

During 2024-25, the Trust sought to continue to implement the key enablers from the new strategy '*Caring today, planning for tomorrow - Our Strategy to Transform: 2020-2026*'. This is closely aligned with the Department of Health's "Health and Wellbeing 2026 – Delivering Together" document. Our strategy highlights the value of working as an integrated HSC system alongside a range of partners in local authorities, other agencies and the voluntary sector with an emphasis on person-centred care, ill-health prevention, social well-being and providing more diagnostics, treatment and care in the community and home settings.

In March 2024, the Trust Board completed a strategic planning workshop to review the strategic priorities contained in Our Strategy to Transform as the Trust enters into its final two years of delivery. The results of this workshop informed planning for the 2024-25 and 2025-26 financial years, generating directorate objectives which are updated at accountability meetings.

5. Information Governance

In NIAS, information governance refers to the framework of legislation and best practice guidelines related to the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018, the Freedom of Information Act 2000, the Access to Health Records (Northern Ireland) Order 1993, and the Duty of Confidentiality. This framework regulates how we collect, obtain, handle, use, share, and disclose information.

The Trust recognises that information is required every day across the Trust to discharge our services and understands that we hold high levels of personal information. The Trust uses this information in many ways:

- To respond effectively to emergencies.
- To ensure that non-emergency patients are taken to hospital appointments.
- To ensure continuity of care for a patient we are treating.
- To support clinical research.
- To support emergency planning.

We also understand that we need a defined structure for handling personal information confidentially and securely to appropriate ethical and quality standards. This includes ensuring that information risks are managed robustly across the Trust. This is why we train staff in information governance areas, appoint specific roles across Directorates to support this, develop Privacy Notices, consider privacy impacts/risks at early stages of service change and ensure that a suite of policies and procedures exist that fully outline accountability and responsibilities. The Trust works continually to review and update all available information to support Information Governance practices.

The Trust participates in various Regional Information Governance Groups including IG Regional Network, Information Governance Advisory Council for Encompass, and Information Governance Advisory Group Department of Health NI. The purposes are to meet the challenges of Information Governance in a shared and coordinated way, to disseminate learning and to provide a focus for discussion of information Governance matters whilst also promoting best practice standards.

We hold information on patients, clients, suppliers, other Trusts, the Coroner Service for NI, the Police Service of Northern Ireland, the Police Ombudsman, Solicitors, and other stakeholders, as well as our staff. The Trust appropriately uses this information to assure the level of care and service provision we deliver to our patients and for planning and business continuity. Good quality information forms the basis of high-quality care, and we understand the importance of this.

The Trust collaborates with the Information Commissioner's Office (ICO) to address any complaints related to data handling. By law, any data breaches must be reported to the ICO within 72 hours. As data controllers, NIAS continues to work with HSC colleagues on any incidents that may pose risks or impact staff, patients, information, or services at NIAS.

Cybersecurity is a top priority for NIAS due to the increasing number and sophistication of hostile threats. The Trust emphasises the importance of securing and protecting data and information to ensure that confidential patient information remains safe and that users have

access to necessary networks and applications. We continue to collaborate with other HSCNI organizations through the Regional Cyber Security Programme Board to identify areas for improvement and prioritise resources to address these challenges.

NIAS continue to work with Internal Audit to test compliance with the National Cyber Security Centre's (NCSC) Ten Steps to Cyber Security. NIAS continues to focus on developing the capability to manage network security.

The challenge for NIAS and the HSC as a whole is to be prepared to minimise the impact of any cyber-attack and to ensure access to data is only available to authorised individuals and is controlled and monitored to maintain safety and confidentiality.

Assurance that information governance and data security are managed effectively is delivered through a range of internal governance forums which report to the Audit and Risk Assurance Committee. Issues are escalated to the Trust Board as required. Furthermore, these areas are subjected to review by Internal Audit and other assurance functions, for example, the Network and Information (NIS) Competent Authority and Enforcement Branch.

6. Locality Planning

NIAS experiences significant operational challenges throughout the year due to a range of factors. The 2024-26 Locality Plan replaced historic annual winter plans. Locality Plans focused on ongoing inter-trust system-wide pressures on Unscheduled Care, and the highly challenging financial environment within which the entire Health and Social Care system was operating.

NIAS submitted a Locality Plan in July 2024, which focused on NIAS' role in contributing to two system-wide priorities:

- Maximising ambulance capacity
- Timely hospital discharge for patients.

The plan outlined strategic actions to address these challenges, including maximizing community demand, improving hear and treat rates, improving see and treat rates, and playing a role in improving discharge processes.

7. Fraud

In line with good practice, NIAS takes a zero-tolerance approach to fraud to protect and support our key public services. We have put in place an Anti-Fraud Policy and a Fraud Response Plan to outline our approach to tackling fraud, to define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Fraud Liaison Officer (FLO) promotes fraud awareness, coordinates investigations in conjunction with the BSO Counter Fraud and Probity Service and provides advice to our staff on fraud reporting arrangements. All staff are offered fraud awareness training in support of the Anti-Fraud Policy and Response Plan, which is kept under review and updated as appropriate or every three years. The Trust has a whistleblowing policy (Your right to Raise a Concern) in place and promotes various events for reporting suspicions of fraud including the HSC fraud hotline operated by BSO Counter Fraud Services.

In 2024-25, there were 5 cases of suspected fraudulent activity reported by the Trust to Counter Fraud Services. Of the 5 new fraud cases reported, 2 remain open at the end of 2024-25. All identified actual, suspected and potential frauds are reported to the Audit and Risk Assurance Committee as a standing agenda item.

8. Public Stakeholder Involvement

The Trust aims to ensure that those who use our services and their representatives have an opportunity to influence and shape policy and service delivery decisions. Our Personal and Public Involvement Strategy outlines our commitment to involving key stakeholders and their representatives in the development of our services. Service user engagement and involvement is mainstreamed into key policy development processes. Personal and Public Involvement was included as part of the mandatory training programme for all staff during the year.

The Trust takes into account the views of the public about identifying and managing risks through, for example, the analysis of learning outcomes, complaints and untoward incident reports (UIRs) (including, if appropriate, contact with the service user(s) and/or other related stakeholders such as public sector partners). Risk identification, assessment and management are also considered if they arise from stakeholder feedback provided during the broader policy development processes and are then referred to the relevant NIAS department as appropriate.

9. Assurance

The Trust has a range of processes to maintain assurance in respect of its core operating activities, legal and regulatory requirements and performance in delivery of its strategic objectives. Trust Board, and the Committees constituted by Trust Board, are provided with regular reports about the assurance activities undertaken across the organisation (using the Three Lines Model).

In 2024-25 the Trust began a process to review and update its Board Assurance Framework (BAF) which provides the Trust Board with a comprehensive overview of the management of risks which might threaten its strategic aims.

The BAF differs from the Corporate Risk Register in that it provides a high-level summary of risk to the delivery of key priorities and provides an assessment of the control systems and assurances currently in place. This enables Trust Board to assess the extent and quality of existing assurance, to identify gaps and to make informed decisions about seeking further assurance on specific activities.

10. Sources of Independent Assurance

NIAS obtains Independent Assurance from the following main sources:

- Internal Audit – through a programme of annual audits based on an analysis of risk.
- Northern Ireland Audit Office – NIAO provides assurance to the Assembly as the statutory external auditor to the Trust, a by-product of which is the report to those charged with governance (RTTCWG) which provides the Trust with detailed findings from their audit. The RTTCWG for 2023-24 issued in September 2024 made four audit recommendations, one of these being priority one relating to the accounting for, and disclosure of, the PSNI Holiday Pay provision.
- Business Services Organisation (BSO) - provide an annual assurance in respect of Shared Services functions.
- Regulation and Quality Improvement Authority (RQIA) - on the extent to which services provided by the Trust, or those commissioned from third party.
- International Academies of Emergency Dispatch (IAED) Centre of Excellence (Emergency Ambulance Control).
- Association of Ambulance Chief Executives (AACE) Peer Reviews (safeguarding and Emergency Planning, Risk and Resilience).

The Trust also relies on other significant assurance functions, both internal and external to the organisation, and considers the implications of any relevant findings for the governance of the organisation. These may include, but will not be limited to, any reports issued by the Comptroller and Auditor General or Public Accounts Committee, reviews by DoH commissioned bodies, the Medicines Regulatory Group and other professional and regulatory bodies with responsibility for the performance of staff or functions (e.g., Joint Royal Colleges Ambulance Liaison Committee (JRCALC), Health and Care Professions Council (HCPC), Royal Colleges and other accreditation bodies).

Internal Audit

The Trust utilises an internal audit function (commissioned from the BSO), which operates to defined standards and whose work is informed by an analysis of risk to which the Trust is exposed and annual audit plans which are based on this analysis.

The 2024-25 Internal Audit Plan was completed, with the exception of the audit of Hazardous Area Response Team (HART) which was agreed to be deferred.

The 2024-25 Internal Audit assurance work is summarised as follows:

Audit Assignment	Level of Assurance	Number of internal control weaknesses identified
Finance Audits:		
Financial Review Audit	Part Satisfactory Part Limited	5
Stocktake	Satisfactory	
Corporate Risk Audits:		
Resource and Rota Management	Limited	7
Governance Audits:		
Risk Management	Satisfactory	8
Business Continuity	Satisfactory – Emergency Response Limited – outside of emergency response	6
Complaints and Serious Adverse Incidents	Satisfactory	6
Clinical Governance in respect of Cardiac Arrests	Limited	3
Board Effectiveness	Satisfactory	5

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 impact on 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.

Financial Review audit - limited assurance was provided in relation to management of unsocial payments to staff on the basis that while a significant project is ongoing to review the appropriateness of unsocial payments, there remains a significant risk that inaccurate unsocial payments continue to be made until this work concludes.

Resource and Rota Management – limited assurance was provided on the basis that rotas have not been refreshed for a number of years, with insufficient alignment to current pressure points during the day. Other significant issues related to the high number of vacancies resulting in increased reliance on overtime which puts significant pressure on the ability to deliver effective service as well and the management of annual leave. Whilst providing limited assurance Internal Audit noted that there is an established process for the planning, management and delivery of rotas across the Trust to ensure delivery of service.

Business Continuity had a split assurance with limited assurance in relation to business continuity arrangements for other service areas/departments outside of emergency call response. The significant findings in this audit related to the completion of Business Impact Analysis and Business Continuity Plans (outside of Emergency response), the lack of assurance in respect of the frequency and quality of test plans and the governance arrangements around business continuity arrangements across the Trust.

Clinical Governance in respect of Cardiac Arrests – limited assurance was provided on the basis that reliable and complete information is not available to allow informed learning and improvements to be made and the governance and oversight arrangements of cardiac arrests need strengthened. Whilst providing limited assurance, Internal Audit recognised the positive strategic intent of the organisation to enhance better visibility of cardiac arrests information with the aim of improving outcomes in the future, through for example education and training.

Recommendations to address all control weaknesses have been considered and agreed by the Audit and Risk Assurance Committee (ARAC) and have been, or are currently being, implemented. Progress on implementation will continue to be monitored by the Senior Management Team, reviewed by Internal Audit and considered by the ARAC.

Follow-up on previous Recommendations

Internal Audit reviewed the implementation of previous internal audit recommendations at mid-year and again at year end. Progress continues to be made and at year end, 190 (92%) of the

outstanding 206 recommendations examined were fully implemented and 15 (7%) were partially implemented and 1 (1%) was not implemented.

Management is reviewing outstanding recommendations and current processes to ensure that appropriate action is taken to implement. All audit recommendations have been allocated an implementation date and a responsible officer.

BSO Shared Services Audits

A number of audits (summarised below) have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan. While the recommendations in these Shared Service audit reports are the responsibility of BSO management to take forward, the Trust closely monitors performance at a number of Customer Forums and takes action where necessary. BSO management accepted all recommendations in the 2024-25 internal audit reports and is working to implement improvements.

Audit Assignment	Level of Assurance
Accounts Payable	Satisfactory
Business Services Team	Satisfactory
Payroll Service Centre (PSSC)	Satisfactory
Recruitment Shared Service	Satisfactory

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 2025, I can provide satisfactory assurance on the adequacy and effectiveness of the organisation’s framework of governance, risk management and control.

Satisfactory (or mainly Satisfactory) assurance has been provided in the majority of the audits conducted in 2024-25, including the core areas of Board Effectiveness and Complaints and Serious Adverse Incidents Management. I note the strong performance of the Trust in implementing previous audit recommendations.

Although I am content to provide overall satisfactory assurance, it is important to note that limited assurance has been provided in a number of audit areas during the current financial year. This includes Rota Management, Clinical Governance in respect of Cardiac Arrests, Management of Unsocial Payments and Business Continuity Arrangements outside of Emergency Call Response. I advise the Trust to sustain regular Management attention on the implementation of outstanding audit recommendations, particularly the significant audit recommendations.”

Regulation and Quality Improvement Authority (RQIA)

RQIA did not carry out any inspections in the Trust during the year 2024-25.

11. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of the effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee and Assurance Committee (subsequently the Safety and People Committees). A plan to address weaknesses and ensure continuous improvement to the system is in place.

12. Internal Governance Divergences

Update on prior year control issues which have now been resolved and are no longer considered to be control issues

Business Services Transformation Programme and Shared Services

The Trust has continued to work with BSO Shared Services on the implementation and improvement of HSC-wide shared services functions. All Shared Services audits carried out in 2024-25 were satisfactory.

Patient Care Service

The Trust has engaged in a significant programme of work to address the outstanding Internal Audit recommendations in respect of its Patient Care Service: Internal Audit confirmed that all recommendations have been fully implemented in 2024-25.

Further, the Trust has recently undertaken successful recruitment of additional PCS staff, which will reduce the reliance on the use of the independent sector to provide this service.

Safeguarding

The Trust has introduced improvements in 2024-25 to enhance its management of safeguarding and to support staff to identify vulnerable service users.

In particular, the Trust has prioritised and enabled education of staff and by the end of March 2025, 579 operational staff had completed safeguarding training. This should help to further improve NIAS' safeguarding referral rate compared to peer trusts, which had already increased by 25% compared to 2023-24.

The Trust has also provided additional capacity for its safeguarding team to manage the increase in referrals and ensure that service users are referred and signposted to the appropriate services.

Update on prior year control issues which continue to be considered control issues

Hospital Turnaround Times

NIAS continues to experience significant delays in handing over patients to Emergency Departments. This has been well publicised in the media throughout 2024-25 and in March 2025, the Northern Ireland Audit Office published a report which found that the handover position was unacceptable, that targets were being missed regularly and that patients were coming to harm as a result.

The operational capacity lost whilst waiting at EDs has a significant knock-on effect, because waiting crews are unable to respond to other calls within the community.

The Trust continues to engage with partners across the HSC system to identify opportunities to improve the timeliness of hospital handovers, including exploring alternative models followed by other ambulance services to avoid delays.

Response Performance

Partly due to the capacity lost waiting to handover patients at EDs, NIAS' performance in respect to responding to different call categories has deteriorated in 2024-25.

In addition to engaging with partners to improve handover times, NIAS is engaging in a range of other workstreams to try and improve its ability to provide a timely clinical response, including:

- Increasing Hear and Treat and See and Treat rates: clinically managing patients without conveyance to hospital (where possible).
- Provision of Rapid Response Vehicles: lone clinicians who can assess and provide urgent care before an ambulance arrives.
- Benchmarking NIAS' future clinical workforce model to identify the number and type of clinicians that will be required in the years ahead to ensure there is sufficient capacity to match the growing demand for pre-hospital and emergency care.

Emergency Planning and Preparedness

NIAS has taken forward a significant programme of work to improve its infrastructure and capacity in respect of Emergency Preparedness, Resilience and Response (EPRR).

In 2024-25, while the capacity of NIAS' EPRR team was increased both through temporary and permanent recruitment exercises and the Trust employed additional short term support to develop and implement changes to the Trust's EPRR activities, additional capacity is advised for the EPRR team.

All Directorates have reviewed and updated their Business Continuity Plans and BCP exercises were undertaken by teams throughout the organisation. Further, the Trust updated its Incident Response Plan, which was launched in March 2025, which sets out its framework and processes for the management of unexpected and major events.

Attendance Management

Levels of staff absence due to sickness continued to present a challenge within NIAS during 2024-25. The cumulative level of hours lost due to sickness as of the end of March 2025 was 10.07%. This represents a decrease from 14.23% the previous year.

Effect of Unplanned Service Reconfiguration

Several service developments and reconfigurations in recent years have impacted NIAS, most often through the requirement to transport patients longer distances to receive definitive care. Examples include the introduction of the primary Percutaneous Coronary Intervention (pPCI) network, the stroke network and the subsequent development of the regional thrombectomy service, and the introduction of the major trauma network. Only the pPCI network saw any uplift in resourcing for NIAS.

The result of these reconfigurations is that local areas, from where patients are transported to a more distant hospital (with longer journey times), may find themselves depleted of ambulance cover for periods. This issue has become more significant with recent unplanned service changes such as the temporary withdrawal of emergency surgical services from Daisy Hill Hospital and the South West Acute Hospital, and the suspension of stroke services at Daisy Hill Hospital. Each of these has required bypass arrangements to be put in place or an increase in the number of transfers by ambulance.

In March 2025, DOH issued revised guidance on the change or withdraw of services indicating, 'Trusts should identify and monitor key indicators of potential impact on other specialties or services (including NIAS), so that the Trust Board have the opportunity to identify and address any emerging issues proactively.

Organisational Capacity

There is recognition of the central role that NIAS and its staff have to contribute to the wider transformation agenda, in particular, to manage demand within the community with less reliance on secondary care. NIAS continues to add to its directory of Appropriate Care Pathways. Advice and clinical oversight of call prioritisation have been augmented by increased provision of hear and treat by clinicians in our expanded Integrated Care Hub, which is now fully staffed. The frequent caller team has expanded and has had a very beneficial effect on unnecessary calls to the ambulance service.

A series of business cases have been submitted to SPPG and DOH to strengthen organisational and workforce capacity to implement our Clinical Strategy.

Identification of new issues in the current year and anticipated future issues

There are no new issues in 2024-25.

Conclusion

The Trust has a rigorous system of accountability, which I can rely on as an Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money Northern Ireland (MPMNI).

Further to considering the accountability framework within the Trust, I have taken into consideration the overall satisfactory assurance provided by the Head of Internal Audit. I have sought assurances from the Senior Management Team (SMT), that where findings have identified weaknesses in established controls, that appropriate mitigations and action plans are in place to address audit recommendations and improve controls.

The Trust continues to take proactive steps to identify any other potential control issues in order to strengthen the organisations accountability framework. On this basis, I am content with the operation of the system of internal governance during the period 2024-25. I recognise that work is required to address issues highlighted during the year including, but not limited to, the issues identified by Internal Audit.



Maxine Paterson
Chief Executive (Interim)
26 June 2025

Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2025

Section 421 of The Companies Act 2006, as interpreted for the public sector, requires HSC bodies to prepare a Remuneration Report containing information about directors' remuneration. The Remuneration Report summarises the remuneration policy of the Northern Ireland Ambulance Service Health and Social Care Trust and particularly its application in connection with senior managers. The report must also describe how the Trust applies principles of good corporate governance in relation to senior managers' remuneration.

Senior managers include the Chief Executive and Directors who operate at the Board level and are listed on page 76, and also on pages 94 and 95 of the Directors' Report.

Remuneration Committee

The membership of the Remuneration Committee is comprised exclusively of Non-Executive Directors and the Committee is chaired by the Chair of the Trust Board. Executive Director attendance is restricted to the Chief Executive and the Director of Human Resources and Organisational Development who absent themselves at appropriate points in the meeting to prevent any issues such as an actual or perceived conflict of interest arising. Membership of, and attendance at, the Remuneration Committee is detailed on page 76 of the Directors' Report.

Remuneration Policy

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

Service Contracts

All Directors, except the Medical Director, in the year 2024-25 were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed before December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008. The Trust's Medical Director is employed under a contract issued in accordance with HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

Senior Executive Pay Structure Reform

With effect from 1 April 2023, the Department of Health has introduced in 2025 a Senior Executive Pay Structure Reform which impacts all Senior Executives in post on 1 April 2023. An incremental scale has been introduced, initially an 8-point scale, annually reducing by 1 point to achieve a 5-point scale by year 4 (1 April 2026). All incremental progression is subject to satisfactory performance, as considered by the relevant Remuneration Committee applying the standards as set out in the revised Performance Management Framework.

The Department will introduce a new performance framework, setting expectations of organisational and personal objectives which must be met to merit a satisfactory rating. There shall be no further individual performance related pay elements or bonuses. The estimated impact of these changes are reflected within the Senior Employees Remuneration Table on page 96 of this report. It should be noted that these figures are accrued and unpaid on 31 March 2025.

Non-Executive Directors

Mrs Michele Larmour, Chair, appointed 6 April 2023 for a period of four years to a date not later than 5 April 2027.

Mr Dale Ashford, Non-Executive Director, was appointed 16 April 2018 for a period of four years and reappointed 16 April 2022 to a date not later than 15 April 2026.

Mr Jim Dennison, Non-Executive Director, appointed 1 March 2019 for a period of four years and reappointed 1 March 2023 to a date not later than 28 February 2027.

Mr Phelim Quinn, Non-Executive Director, appointed 11 December 2023 for a period of four years to a date not later than 10 December 2027.

Mr Paul Corrigan, Non-Executive Director, appointed 1 January 2024 for a period of four years to a date not later than 31 December 2027.

Dr Philip Graham, Non-Executive Director, appointed 1 January 2024 for a period of four years to a date not later than 31 December 2027.

The terms and conditions applicable to Non-Executive Directors are issued by the DoH.

Directors

Mr Michael Bloomfield, Chief Executive, appointed 19 March 2018, retired 31 March 2025.

Ms Rosie Byrne, Director of Operations, appointed 7 September 2020.

Dr Nigel Ruddell, Medical Director, appointed 1 November 2018.

Mr Paul Nicholson, Interim Director of Finance, appointed 1 July 2019. Mr Nicholson was appointed Director of Finance, Procurement, Fleet and Estates on 16 November 2022. Mr Nicholson retired on 4 November 2024. Subsequent to Mr Nicholson's retirement, Ms Leahann Donnelly was appointed as Interim Director of Finance and will take up post on 1 April 2025. During the absence of the Director of Finance, Procurement, Fleet and Estate, temporary finance support was provided by Mr Simon Christie via the Association of Ambulance Chief Executives. Mr Christie attended Board and Committee meetings.

Ms Michelle Lemon, Interim Director of Human Resources and Corporate Services, appointed 8 January 2020. Ms Lemon was appointed as Director of Human Resources and Organisational Development on 22 September 2022.

Ms Lynne Charlton, Director of Quality, Safety and Improvement, appointed 1 November 2019.

Ms Maxine Paterson, Director of Planning, Performance and Corporate Services, appointed 5 April 2020. Ms Paterson was appointed Deputy Chief Executive on 1 March 2023 and subsequently appointed as interim Chief Executive on 1 April 2025.

Notice Periods

A three-month notice period is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment instead of notice.

Termination Payments (Audited)

Statutory provisions only as detailed in the contract. There were no payments made to directors in respect of either compensation for loss of office or early retirement during 2024 –25 and 2023-24.

Senior Employees' Remuneration (Audited)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Trust were as follows:

Name	2024-25				2023-24			
	Salary £000	Benefits in Kind (rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000	Salary £000	Benefits in Kind (rounded to nearest £100)	Pensions Benefit (rounded to nearest £1,000)	Total £000
Non-Executive Directors								
Michelle Larmour* (from 6 Apr 2023)	25 - 30	200***	-	25 - 30	25 - 30	100***	-	25 - 30
Nicole Lappin*(1) (to 5 Apr 2023)	-	-	-	-	0 - 5	100***	-	0 - 5
William Abraham*(2) (to 17 Nov 2023)	-	-	-	-	0 - 5	100***	-	0 - 5
Dale Ashford	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Jim Dennison	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Phelim Quinn*(3) (from 11 Dec 2023)	5 - 10	-	-	5 - 10	0 - 5	-	-	0 - 5
Philip Graham*(4) (from 1 Jan 2024)	5 - 10	-	-	5 - 10	0 - 5	-	-	0 - 5
Paul Corrigan*(5) (from 1 Jan 2024)	5 - 10	-	-	5 - 10	0 - 5	-	-	0 - 5
Trevor Haslett, CBE*(6) (to 17 Nov 2023)	-	-	-	-	0 - 5	-	-	0 - 5
Directors **								
Michael Bloomfield, OBE (7) (to 31 Mar 2025)	125 - 130	400***	27	150 - 155	110 - 115	300***	24	135 - 140
Rosemarie Byrne	105 - 110	-	22	130 - 135	95 - 100	-	20	115 - 120
Lynne Charlton	100 - 105	-	50	150 - 155	90 - 95	-	37	125 - 130
Michelle Lemon	90 - 95	500***	-	90 - 95	80 - 85	200***	20	100 - 105
Paul Nicholson (8) (to 4 Nov 2024)	55 - 60	-	-247	-190 - (-195)	85 - 90	-	18	100 - 105
Maxine Paterson	120 - 125	-	25	145 - 150	105 - 110	-	26	130 - 135
Dr Nigel Ruddell	150 - 155	-	73	225 - 230	135 - 140	-	126	260 - 265
Neil Sinclair*(9) (from 1 Oct 2023)	100 - 105	100***	11	110 - 115	50 - 55	100***	14	60 - 65

(1) N Lappin left the Trust on 5 April 2023 FYE £25-£30k

(2) W Abraham left the Trust on 17 November 2023 FYE £5-£10k

(3) P Quinn appointed Non-Executive Director wef 11 December 2023 FYE £5-£10k

(4) P Graham appointed Non-Executive Director wef 1 January 2024 FYE £5-£10k

(5) P Corrigan appointed Non-Executive Director wef 1 January 2024 FYE £5-£10k

(6) T Hazlett left the Trust on 17 November 2023 FYE £5-£10k

(7) M Bloomfield left the Trust on 31 March 2025

(8) P Nicholson left the Trust on 4 November 2024 FYE £95-£100k. Following Mr Nicholson's early retirement, a credit has been recognised in respect of the reversal of previously accrued pension liabilities, this has resulted in a negative remuneration total for 2024-25.

(9) N Sinclair commenced attending Board/Committee meetings as Chief Paramedic Officer wef 1 October 2023 FYE £125-£130k

Interim Arrangements

During the absence of the Director of Finance, temporary support was provided by Mr Simon Christie via the Association of Ambulance Service Chief Executives (AACE) sector support service. Mr Christie attended Board and Committee meetings and was provided with authority to carry out certain administrative functions on behalf of NIAS at a level equivalent to the Director of Finance. NIAS paid AACE £110k-£115k for this and other services provided during the period 1 July 2024 - 31 March 2025.

The remuneration and pension values, detailed in the above table, relate to the period of Directorship as outlined in the Remuneration Report. Remuneration is now reported on an accruals basis as per DoH guidance. The 2024-25 salary includes an accrual based on the Senior Executive Pay Structure Reform, comparative figures have been restated on the same basis and exclude payments in respect of any prior year pay.

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

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 increases or decreases due to a transfer of pension rights.

The single total figure of remuneration includes salary, performance pay, benefits in kind as well as pension benefits.

* denotes full-year equivalent salary.

** The remuneration information disclosed above reflects the relevant directors' salaries on a pro-rata basis.

*** 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. These include for example, travel and cycle to work scheme.

Senior Employees' Pension (Audited)

2024-25					
Name	Accrued pension at pension age and related lump sum £000s	Real increase in pension and related lump sum at pension age £000s	CETV at 31/03/25 £000s	CETV at 31/03/24 £000s	Real increase in CETV £000s
Michael Bloomfield	0-2.5	60-65 + lump sum of 110-115	1,331	1,279	52
Rosemarie Byrne	0-2.5	35-40 + lump sum of 95-100	861	822	39
Lynne Charlton	2.5-5.0 + lump sum of 2.5-5.0	30-35 + lump sum of 75-80	673	610	63
Michelle Lemon	0-2.5 + lump sum of (2.5)-0	25-30 + lump sum of 35-40	522	513	9
Paul Nicholson	(10)-(7.5) + lump sum of (62.5)-(60)	15-20 + lump sum of 0-5	716	756	(40)
Maxine Paterson	0-2.5	20-25 + lump sum of 0	292	260	32
Dr Nigel Ruddell	2.5-5.0 + lump sum of 5.0-7.5	65-70 + lump sum of 125-130	1,482	1,379	103
Neil Sinclair	0-2.5 + lump sum of (2.5)-0	25-30 + lump sum of 35-40	461	443	18

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

Cash Equivalent Transfer Value

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and 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 are calculated at year-end or date of retirement/resignation depending on which is earlier. CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

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.

Fair Pay Disclosures

Pay Ratios

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in NIAS in the financial year 2024-25 was £150k - £155k (2023-24, £135k - £140k). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

<u>2024-25</u>	25th percentile	Median	75th percentile
Total remuneration (£)	£34,037	£46,527	£56,202
Pay ratio	4.48:1	3.28:1	2.71:1

<u>2023-24</u>	25th percentile	Median	75th percentile
Total remuneration (£)	£32,697	£43,806	£51,784
Pay ratio	4.21:1	3.14:1	2.66:1

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. The remunerations disclosed above include agency staff.

Staff whose Whole Time Equivalent (WTE) were less than full-time were made up to Full Time Equivalents. In line with previous years, all the extracted figures were annualised, and a consistent approach was kept in both years.

The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £34,037 (2023-24, £32,697), £46,527 (2023-24, £43,806) and £56,202 (2023-24, £51,784) respectively.

In 2024-25, no (2023-24, 0) employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £23,615 to £152,500 (2023-24, £20,460 to £137,500).

Percentage Change in Remuneration

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

Percentage change for:	2024-25 v 2023-24	2023-24 v 2022-23
Average employee salary and allowances	5.98%	3.42%
Highest paid director's salary and allowances	10.91%	3.77%

No performance pay or bonuses were payable to any employees in these years.

Staff Report

Number of Senior Staff by Band and Gender

	Director		Non-Executive Director		Senior Staff*		Other Staff		TOTAL	
	No	%	No	%	No	%	No	%	No	%
Male	1	20.00	5	83.00	17	65.38	925	61.02	948	61.04
Female	4	80.00	1	17.00	9	34.00	591	38.98	605	38.96
Total	5		6		26		1516		1553	

* Senior staff are considered to be those operating at the Assistant Director level (Band 8b and above) and excludes those operating at the Senior Manager level (Band 8a and below).

The information in the above table is taken from the Human Resources, Payroll and Travel System (HRPTS) and reflects the position of staff in post on 31 March 2025. Note: The above figures do not include bank workers or dual employments.

Staff Policies Applied During 2024-25

NIAS is committed to being an Employer of Choice and ensuring best practice in the area of Equality, Diversity and Inclusion. In this regard the Trust is committed to working in partnership with trade union colleagues to ensure workplaces are free from any form of discrimination or harassment and to the promotion of harmonious working environments.

In accordance with its statutory Section 75 requirements, the Trust has developed and consulted on its Equality Scheme. This scheme outlines how it will fulfil its obligations in regard to equality of opportunity and good relations. The Trust has worked with other HSC Trusts to develop an Equality Action Plan and Disability Action Plan to outline our plans to discharge these duties. These plans are considered and approved at Trust Board level. The Trust has arrangements in place to ensure each policy and proposal is subject to an equality screening and when the outcome of this is deemed major or significant, the Trust is committed to undertaking a full 12-week consultation on the proposal and an associated Equality Impact Assessment. In line with our responsibilities in our Equality Scheme, an Annual Progress Report was submitted to the Equality Commission for Northern Ireland in 2024.

During 2024-25, 158 applications were received by the Trust from individuals who declared a disability and the Trust employs 60 staff (including Bank) who declare a disability as of 31 March 2025. The Trust continues to implement its statutory responsibility to make reasonable adjustments in relation to selection, appointment and employment processes and arrangements, including making reasonable adjustments to facilitate the continued employment in relation to staff who acquire a disability during their employment. The Trust also continues to support students attending the Clinical Education Department who declare a disability and make reasonable adjustments to both the learning environment and assessment arrangements as appropriate.

The Trust is fully committed to meeting its obligations under the Public Interest Disclosure (Northern Ireland) Order 1998, which provides protection to NIAS employees who make a disclosure, in the public interest, about suspected malpractice/wrongdoing in the workplace.

A Non-Executive Director has been appointed with oversight of whistleblowing/ raising concerns activity.

The Trust recognises that staff who are prepared to speak up should be considered one of its most important sources of information in seeking to enhance its reputation; identify and address problems that disadvantage or endanger other people; and present learning opportunities.

Where appropriate, concerns raised are subject to investigation, normally conducted by a professional manager who is external to the Trust. Each whistleblowing concern is treated with the utmost confidence to protect the anonymity of the whistleblower. During 2024-25, a total of 9 Whistleblowing complaints were investigated by the Trust. Where appropriate, the Trust formally communicates with each person who has raised a concern to inform them of investigation outcomes, actions and learning outcomes.

A key priority for Trust strategic policy is organisational culture. In this regard the Trust has studied the findings of important national reviews related to culture in ambulance services including sexual safety. The Trust has established a dedicated Organisational Culture Programme, chaired by the Chief Executive and with Non-Executive Director oversight. To inform the establishment and priority work streams for this work an initial workshop was held in March 2025, co-facilitated by the Kings Fund and the HSC Leadership Centre. The Trust has also commissioned dedicated capacity from the Association of Ambulance Chief Executives (AACE) to support the establishment of a priority work stream related to sexual safety specifically to ensure application of learning from national reviews and to embed this within the wider organisational culture programme.

This work will be a key priority area of focus for the Trust in 2025-26 with associated workforce engagement and involvement.

Staff Turnover

	2024-25	2023-24
Staff Turnover %	5.89%	7.22%

As the majority of our workforce are front-line ambulance staff, the labour turnover rate remains relatively low due to a lack of opportunity for similar careers outside of the Trust. In the last financial year, 41.57% of turnover was due to staff resigning from their post and the other 58.43% was made up of staff retiring or terminating of contracts.

Staff Engagement including Health and Wellbeing

Evidence shows that staff well-being is correlated with patient safety and patient care. In the Workforce section of the Performance Report, details are provided on the areas where NIAS has actively engaged with staff including Health and wellbeing, peer support, physical safety and psychological support.

Staff Costs (Audited)

	2025		2024	
Staff costs comprise:	Permanently employed staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	72,516	1,924	74,440	73,840
Social security costs	7,771	0	7,771	7,787
Other pension costs	14,357	0	14,357	13,789
Sub-Total	94,644	1,924	96,568	95,416
Capitalised staff costs	(219)		(219)	(52)
Total staff costs reported in Statement of Comprehensive Net Expenditure	94,425	1,924	96,349	95,364
Less recoveries in respect of outward secondments			0	0
Total Net Costs			96,349	95,364

Staff costs include £nil (2024: £nil) relating to the Charitable Trust Funds.

There were £219k staff costs charged to capital projects during the year. (2024: £52k)

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

Average Number of Persons Employed (Audited)

	2025		2024	
The average number of whole time equivalent persons employed during the year was as follows:	Permanently employed staff No.	Others No.	Total No.	Total No.
Medical and dental	2	0	2	2
Nursing and midwifery	0	0	0	1
Professions allied to medicine	2	0	2	2
Ancillaries	34	6	40	40
Administrative & clerical	185	37	222	198
Ambulance staff	1,228	4	1,232	1,260
Works	3	0	3	3
Other professional and technical	0	0	0	0
Social services	0	0	0	0
Other	0	0	0	0
Total Average Number of Persons Employed	1,454	47	1,501	1,506
Less average staff number relating to capitalised staff costs	(3)	0	(3)	(3)
Less average staff number in respect of outward secondments	0	0	0	0
Total Net Average Number of Persons Employed	1,451	47	1,498	1,503

The number of persons employed include nil (2024: nil) relating to the Charitable Trust Funds.

HSC Pension Scheme

The HSC Pension Scheme (1995 and 2008 Sections) is a final salary scheme.

Members of the 1995 Section receive a pension of 1/80th of the best of the last three year's pensionable pay for each year of membership.

Members who are practitioners as defined by the Scheme Regulations have their annual pensions based upon 1.4% of total pensionable earnings over the relevant pensionable service. The lump sum is normally three times the annual pension payment.

Members of the 2008 Section receive a pension of 1/60th of the average of the best three consecutive year's pensionable pay in the last ten for each year of membership. Members who are practitioners as defined by the Scheme Regulations have their annual pensions based upon 1.87% of total pensionable earnings over the relevant pensionable service. There is no automatic lump sum entitlement; however, members can choose to receive a lump sum which may be a maximum of 25% of the value of their fund at retirement.

The 2015 Scheme is a Career Average Revalued Earnings (CARE) Scheme, with benefits based on a proportion of pensionable earnings each year. The pension is built up at a rate of 1/54th of each year's pensionable earnings. Active members accrued pension benefits are revalued in line with the Consumer Prices Index plus 1.5%. There is no automatic lump sum entitlement; however members can choose to receive a lump sum by giving up some of their accrued pension.

On 1 April 2015, the government made changes to public service pension schemes which treated members differently based on their age. The public service pensions remedy, known as the 'McCloud Remedy' puts this right and removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022. As a result, the remedy closed the 1995/2008 Scheme on 31 March 2022, with active members becoming members of the 2015 Scheme on 1 April 2022.

From 1 November 2022 the Department of Health (DoH) introduced changes to the amount Members pay towards their HSC pension. The contribution rate paid from that date is based on actual salary. These salary ranges change each year in line with any annual increase to Agenda for Change pay scales. The salary ranges and applicable contribution rates are outlined below:

Pensionable salary ranges from	Contribution rate from	Pensionable salary ranges from	Contribution rate from
1 April 2024	1 April 2024	1 April 2025	1 April 2025
Up to £13,259	5.2%	Up to £13,259	5.2%
£13,260 to £26,831	6.5%	£13,260 to £27,288	6.7%
£26,832 to £32,691	8.3%	£27,289 to £33,247	8.5%
£32,692 to £49,078	9.8%	£33,248 to £49,913	10.0%
£49,079 to £62,924	10.7%	£49,914 to £63,994	10.9%
£62,925 and Above	12.5%	£63,995 and Above	12.7%

Employers contributions were payable to the HSC Pension Scheme at 23.2% of pensionable pay during the 2024-25 financial year.

A NEST (National Employment Saving Trust) Scheme is also in operation for employees who are not eligible for the HSC Pension Scheme, with a member contribution rate of 5% in 2024-25.

Expenditure on Consultancy

The Trust spent £nil on consultancy during the financial year (2024: £nil).

Sickness Absence Data

Overview

Maximising Attendance continues to operate in a focused project management context, led by Directors of HROD and Operations, with increased accountability including Chief Executive monthly meetings and regular reports to the Trust's People, Finance and Organisational Development Committee (PFOD) and onwards to Trust Board.

Key areas of focus for the Trust included:

- The prioritisation of the line manager role with related support and training through increased capacity in the HR Advisor role.
- Timely and detailed data to identify hotspots with related focus on those areas with higher levels of absence and / or particular identified trends.

Performance

Following an increase in June and July, there was a marked improvement between August and November where the November figure reached a yearly low of 8.63%. December and January have seen an increase to 10.05% and 10.09%, respectively which is reflective of winter illnesses. The in month performance improved beyond this in 2024-25 ending with an in-month absence level of 8.48% in March 2025 and 10.07% cumulatively for the year.

It is important to focus on the reasons for absence and the associated initiatives to seek to improve the health and wellbeing of our workforce. Mental Health related absence remained the highest contributor to overall absence levels. In this regard the Trust has established a Health and Wellbeing Team which includes a dedicated Peer Support service. The work of this team is dedicated to delivery of a trauma-informed approach with an associated range of mental health support pathways.

Provision of an effective occupational health service is key to support our people and, in this regard, a dedicated programme of work was undertaken to agree a new service level agreement and related key performance indicators with our occupational health partners.

Reporting of Early Retirement and Other Compensation Scheme - Exit Packages (Audited)

There were no early retirement and/or compensation exit packages in 2024-25, at a cost of £nil. (2024: £nil)

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

Staff Benefits

There were no staff benefits paid in 2024-25. (2024: £nil)

Trust Management Costs

	2025 £000s	2024 £000s
Trust management costs	10,384	10,170
Income:		
RRL	124,270	125,772
Income per Note 4	1,847	599
Less interest receivable	0	0
	126,117	126,371
Less adjustments under HSS (THR) 2/99	(2,117)	(1,020)
Total Income	124,000	125,351
% of total income	8.37%	8.11%

The management costs have been prepared on a consistent basis from previous years and the above information is based on the Audit Commission's definition "M2" Trust management costs, as detailed in HSS (THR) 2/99. The adjustments above are exceptional items which may distort the management costs, for example, income from independent ambulance provider recharges to other Trusts and non-recurrent funding for projects undertaken.

Retirements due to Ill-health

During 2024-25 there were 18 early retirements from the Trust, agreed on the grounds of ill-health. (2024: 5) The estimated additional pension liabilities of these ill-health retirements will be £47k. (2024: £8k) These costs are borne by the HSC Pension Scheme.

Accountability and Audit Report

Funding Report

Regularity of Expenditure (Audited)

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Northern Ireland Ambulance Service HSC Trust's assets, are set out in the Accountable Officer Memorandum, issued by the Department of Health.

The Chief Executive discharges these responsibilities through a governance framework that is tested regularly and on which annual independent assurances are obtained. This framework and the assurances obtained are set out in the Governance Statement on pages 81 to 92.

The Comptroller and Auditor General provide an annual opinion to the Northern Ireland Assembly, which includes an opinion on regularity. The full Certificate and Report of the Comptroller and Auditor General is set out on pages 107 to 111.

Statement of Losses and Special Payments

Losses and special payments are items of expenditure that the NI Assembly would not have contemplated when it agreed on funding to the Trust. They are subject to special controls and procedures and require specific approval in accordance with limits set by the DoH. The limit delegated to the Trust, for approval of losses, differs depending on the type of loss but all losses and special payments, irrespective of value, require approval in line with the Trusts Scheme of Delegation. Losses over a particular threshold require approval by the DoH.

Losses and Special Payments (Audited)

Losses Statement	2024-25	2023-24
Total number of losses	13	1
Total value of losses (£000)	4	1

Losses	2024-25	2023-24
	£000s	£000s
Cash losses	0	0
Claims abandoned	0	0
Administrative write-offs	4	0
Fruitless payments	0	0
Stores losses	0	0

Special payments	2024-25	2023-24
Total number of special payments	11	18
Total value of special payments (£000)	301	430

Special payments	2024-25	2023-24
	£000s	£000s
Compensation payments		
- Clinical Negligence	236	0
- Public Liability	0	0
- Employers Liability	65	391
- Other	0	36
Ex-gratia payments	0	3
Extra contractual	0	0
Special severance payments	0	0

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £300k during the year. (2024: £nil)

Other Payments (Audited)

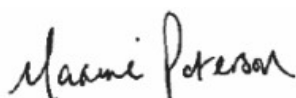
The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year. (2024: £nil)

Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust had no income generated from fees or charges during the year. (2024: £nil)

Remote Contingent Liabilities (Audited)

In addition to contingent liabilities reported within the meaning of IAS37, the Northern Ireland Ambulance Service HSC Trust also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. This is where it is not currently possible to quantify the potential impact or liabilities. See Note 19 on page 151 of the Annual Accounts for further information.



Ms M Paterson
Chief Executive (Interim)
 26 June 2025

NORTHERN IRELAND AMBULANCE SERVICE HEALTH AND SOCIAL CARE TRUST – PUBLIC FUNDS

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Ambulance Service Health and Social Care Trust for the year ended 31 March 2025 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the 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 Northern Ireland Ambulance Service Health and Social Care Trust's affairs as at 31 March 2025 and of the Northern Ireland Ambulance Service Health and Social Care Trust's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of Northern Ireland Ambulance Service 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 Northern Ireland Ambulance Service 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 Northern Ireland Ambulance Service 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 Trust and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Ambulance Service 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 Northern Ireland Ambulance Service 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 Northern Ireland Ambulance Service Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Ambulance Service 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 Northern Ireland Ambulance Service Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Ireland Ambulance Service 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 the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;

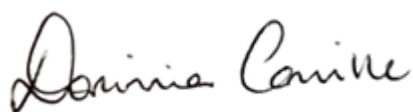
- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

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

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

Report

I have no observations to make on these financial statements.



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

2 July 2025

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

FINANCIAL STATEMENTS

Consolidated Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

This account summarises the income generated and expenditure 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	2025		2024	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	1,615	1,615	534	534
Other operating income*	4.2	232	255	65	181
Total Operating Income		1,847	1,870	599	715
Expenditure					
Staff costs	3.1	(96,349)	(96,349)	(95,364)	(95,364)
Purchase of goods and services	3.1	(16,830)	(16,830)	(17,244)	(17,244)
Depreciation, amortisation and impairment charges	3.1	(7,881)	(7,881)	(7,768)	(7,768)
Provision expense	3.1	(56,252)	(56,252)	(21,147)	(21,147)
Other operating expenditure	3.1	(13,013)	(13,141)	(13,805)	(13,976)
Total Operating Expenditure		(190,325)	(190,453)	(155,328)	(155,499)
Net Operating Expenditure		(188,478)	(188,583)	(154,729)	(154,784)
Finance income	4.2	0	7	0	8
Finance expense	3.1	(6)	(6)	(5)	(5)
Net Expenditure for the Year		(188,484)	(188,582)	(154,734)	(154,781)
Adjustment to net expenditure for non cash items	22.1	64,242	64,242	29,057	29,057
Net expenditure funded from RRL		(124,242)	(124,340)	(125,677)	(125,724)
Revenue Resource Limit (RRL)	22.1	124,270	124,270	125,772	125,772
Add back charitable trust fund net expenditure*		0	98	0	47
Surplus / (Deficit) against RRL		28	28	95	95

OTHER COMPREHENSIVE EXPENDITURE

	Note	2025		2024	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Items that will not be reclassified to net operating costs:					
Net gain / (loss) on revaluation of property, plant and equipment	5.1-2 / 9.1	(151)	(151)	629	629
Net gain / (loss) on revaluation of intangibles	6.1-2 / 9.1	0	0	0	0
Net gain / (loss) on revaluation of charitable assets		0	5	0	55
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 2025		(188,635)	(188,728)	(154,105)	(154,097)

The notes on pages 116 to 154 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Financial Position as at 31 March 2025

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

	Note	2025		2024	
		Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1-2	52,799	52,799	52,420	52,420
Intangible assets	6.1-2	482	482	213	213
Investments	8.1	0	342	0	430
Total Non Current Assets		53,281	53,623	52,633	53,063
Current Assets					
Assets classified as held for sale	10.1	0	0	0	0
Inventories	11.1	85	85	109	109
Trade and other receivables	13.1	2,320	2,317	1,524	1,619
Other current assets	13.1	895	895	453	453
Cash and cash equivalents	12.1	222	250	278	297
Total Current Assets		3,522	3,547	2,364	2,478
Total Assets		56,803	57,170	54,997	55,541
Current Liabilities					
Trade and other payables	14.1	(21,059)	(21,059)	(34,540)	(34,624)
Other liabilities	14.1	(150)	(150)	(205)	(205)
Provisions	15.3/15.6	(4,124)	(4,124)	(1,504)	(1,504)
Total Current Liabilities		(25,333)	(25,333)	(36,249)	(36,333)
Total Assets Less Current Liabilities		31,470	31,837	18,748	19,208
Non Current Liabilities					
Provisions	15.3/15.6	(86,380)	(86,380)	(33,381)	(33,381)
Other payables	14.1	(150)	(150)	(259)	(259)
Total Non Current Liabilities		(86,530)	(86,530)	(33,640)	(33,640)
Total Assets Less Total Liabilities		(55,060)	(54,693)	(14,892)	(14,432)
Taxpayers' Equity and Other Reserves					
Revaluation reserve		10,088	10,088	10,670	10,670
SoCNE reserve		(65,148)	(65,148)	(25,562)	(25,562)
Other reserves - charitable fund		0	367	0	460
Total Equity		(55,060)	(54,693)	(14,892)	(14,432)

The notes on pages 116 to 154 form part of these accounts.

The financial statements on pages 112 to 115 were approved by the Board on 26 June 2025 and were signed on its behalf by:



Ms M Larmour
Chair
26 June 2025



Ms M Paterson
Chief Executive (Interim)
26 June 2025

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Cash Flows for the year ended 31 March 2025

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

	Note	2025 £000s	2024 £000s
Cash Flows from Operating Activities			
Net expenditure for the year		(188,582)	(154,781)
Adjustments for non-cash costs		63,977	28,882
(Increase) / decrease in trade and other receivables		(1,140)	(342)
(Increase) / decrease in inventories		24	43
Increase / (decrease) in trade payables		(9,042)	10,873
Use of provisions	15	(633)	(741)
Net Cash Outflow from Operating Activities		(135,396)	(116,066)
Cash Flows from Investing Activities			
Purchase of non-financial assets	5	(13,203)	(9,882)
Proceeds from disposal of non-financial assets		220	96
Proceeds from disposal of financial assets		100	90
Purchase of financial assets		(7)	(8)
Net Cash Inflow/(Outflow) from Investing Activities		(12,890)	(9,704)
Cash Flows from Financing Activities			
Grant from DoH		148,405	125,700
Capital element of payments - finance leases		(164)	(117)
Net Financing		148,241	125,583
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		(45)	(187)
Cash & Cash Equivalents at the Beginning of the Period	12	297	484
Cash & Cash Equivalents at the End of the Period	12	252	297

The notes on pages 116 to 154 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

This statement shows the movement in the year on the different reserves held by the Trust, analysed into the SoCNE Reserve (which reflects a contribution from the Department of Health). The SoCNE Reserve represents the total assets less liabilities of the Trust, to the extent that the total is not represented by other reserves and financing items. The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The Charitable Fund Reserve reflects the total value of charitable donations received by the Trust which have yet to be utilised.

	Note	SoCNE Reserve £000s	Revaluation Reserve £000s	Charitable Fund £000s	Total £000s
Balance at 31 March 2023		1,460	11,990	452	13,902
Changes in Taxpayers Equity 2023-24					
Grant from DoH		125,700	0	0	125,700
Other reserves movements including transfers		0	0	0	0
Actuarial gain / (loss)		0	0	0	0
(Comprehensive expenditure for the year)		(154,734)	629	8	(154,097)
Transfer of asset ownership		1,949	(1,949)	0	0
Non cash charges - auditors remuneration	3.1	63	0	0	63
Balance at 31 March 2024		(25,562)	10,670	460	(14,432)
Changes in Taxpayers Equity 2024-25					
Grant from DoH		148,405	0	0	148,405
Other reserves movements including transfers					0
Actuarial gain / (loss)					0
(Comprehensive expenditure for the year)		(188,484)	(151)	(93)	(188,728)
Transfer of asset ownership		431	(431)	0	0
Non cash charges - auditors remuneration	3.1	62	0	0	62
Balance at 31 March 2025		(65,148)	10,088	367	(54,693)

The notes on pages 116 to 154 form part of these accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 Northern Ireland Ambulance Service HSC Trust (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 pounds sterling (GBP) and rounded in thousands. (£000's)

1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise: Land, Buildings, Transport Equipment, Plant & 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 Trust;
- 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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

- 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 or station, 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 2025 by Land and Property Services (LPS) with the next review due by 31 January 2030.

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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Modern Equivalent Asset

DoF has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. 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 an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

1.4 Depreciation

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

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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

1.5 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.

1.6 Subsequent Expenditure

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

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

1.7 Intangible Assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, patents, goodwill and intangible assets under

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible non-current asset.

Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

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

Recognition

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

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

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

1.8 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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

1.9 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.

1.10 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 five essential criteria within the scope of IFRS 15 are met in order to define income as a contract. Income relates directly to the activities of the Trust and is recognised when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised. Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

Grant in Aid

Funding received from other entities, including the Department and the Health and Social Care Board are accounted for as grant-in-aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.11 Investments

The Trust does not have any investments.

The Charitable Trust Funds are invested on behalf of the Trust by the NIHPSS Common Investment Fund (see Note 1.26) and have been consolidated.

1.12 Research and Development Expenditure

Research and development (R&D) expenditure is expensed in the year it is incurred in accordance with IAS 38. Following the introduction of the 2010 European System of Accounts (ESA10), from 2016-17 there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure. As a result, additional disclosures are included in the notes to the accounts.

1.13 Other Expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.14 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.

1.15 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 Department's threshold limit which is currently £5,000.

Short term leases

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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

The Trust as Lessee

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

- Indexation;
- Amounts payable for residual value;
- Purchase price options;
- Payment of penalties for terminating the lease;
- Any initial direct costs; and
- Costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

1.16 Private Finance Initiative (PFI) Transactions

The Northern Ireland Ambulance Service HSC Trust has had no PFI transactions during the year.

1.17 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 derecognised 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 HSC Body's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

- Financial assets at fair value through 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 within the Trust in creating risk than would apply to a non- public sector body of a similar size, therefore the Trust is not exposed to the degree of financial risk faced by business entities.

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

Currency Risk

The Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The Trust has 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, it is therefore not, exposed to significant liquidity risks.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.18 Provisions

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

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DoF issued discount rates as at 31 March 2025 of:

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	4.03%
	Medium term (6 – 10 years)	4.07%
	Long term (11 - 40 years)	4.81%
	Very long term (41+ years)	4.55%
Inflationary	Year 1	2.60%
	Year 2	2.30%
	Into perpetuity	2.00%

Note that PES issued a combined nominal and inflation rate table to incorporate the two elements, as included within DoH circular HSC (F) 27-2024.

The discount rate to be applied for employee early departure obligations is 2.40% for 2024-25.

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently +0.5% as set, with effect from 27 September 2024, by the Government Actuary under the Damages Act 1996 (as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022. Under the 1996 Act as amended, the Government Actuary must begin a review of the discount rate on 1 July 2025 and conclude the review within 90 days. Any new discount rate arising from the review would not come into effect until during the 2025-26 financial year.

The Trust has also disclosed the carrying amount at the beginning and end of the period, additional provisions made, amounts used during the period, unused amounts reversed during the period and increases in the discounted amount arising from the passage of time and the effect of any change in the discount rate.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where the Trust has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when the Trust has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it.

The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

1.19 Contingent Liabilities / Assets

In addition to contingent liabilities disclosed in accordance with IAS37, 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 IAS37, are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS37 are stated at the amounts reported to the Assembly.

Under IAS37, 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1.20 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 (including untaken flexi leave) that has been earned at the year-end. This cost has been calculated using actual staff numbers and costs applied to the actual untaken leave balance as at 31 March 2025. It is not anticipated that the level of untaken leave will vary significantly from year to year.

Retirement Benefit Costs

The Trust participates in the HSC Pension Schemes. Under these multi-employer defined benefit schemes both the Trust and employees pay specified percentages of pay into the schemes 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 schemes 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 2024-25 accounts. The 2020 valuation assumptions will be retained for demographics whilst financial assumptions are updated to reflect recent financial conditions.

1.21 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Charitable Fund Reserve

The Charitable Fund Reserve reflects the total value of charitable donations received by the Trust which have yet to be utilised.

1.22 Value Added Tax

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

1.23 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 23 to the accounts.

1.24 Government Grants

The Trust had no Government Grants.

1.25 Losses and Special Payments

Losses and special payments are items that the Northern Ireland 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 Trusts not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments in the Assembly Accountability section of the Annual Report is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

1.26 Charitable Trust Account Consolidation

HSC organisations are required to consolidate the accounts of controlled charitable organisations and funds held on trust into their financial statements. As a result the financial performance and funds have been consolidated. The Trust has accounted for these transfers using merger accounting as required by FReM. However the distinction between public funding and the other monies donated by private individuals still exists.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

The Board of the Northern Ireland Ambulance Service HSC Trust as corporate trustee has delegated responsibility to manage the internal disbursements of Charitable Trust Funds to the Director of Finance. The Director ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation.

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

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

The International Accounting Standards Board (IASB) have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

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

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

1.28 Going Concern

The accounts are prepared on a going concern basis. Whilst the consolidated statement of financial position reports net liabilities of £55m, this liability is resulting from the provision applied for holiday pay. The Trust has been advised by the DoH that this liability will be funded from central government. Therefore The Trust have concluded that it is appropriate to apply the going concern basis of accounting for the financial statements for the year ended 31 March 2025.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 2 SEGMENTAL ANALYSIS

2.1 Analysis of Net Expenditure by Segment

For operational purposes, the services provided by the Northern Ireland Ambulance Service are broadly divided into emergency and non-emergency services. The Executive Directors along with Non Executive Directors, Chairman and Chief Executive form the Trust Board which co-ordinates the activities of the Trust and is considered to be the Chief Operating Decision Maker. As the Trust Board of the Northern Ireland Ambulance Service in its capacity as the 'Chief Operating Decision Maker' receives financial information for the Trust as a whole and makes decisions based on the provision of an ambulance service for the whole of Northern Ireland, it is appropriate that the Trust reports on a one operational segment basis.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs:				
Wages and salaries	74,221	74,221	73,788	73,788
Social security costs	7,771	7,771	7,787	7,787
Other pension costs	14,357	14,357	13,789	13,789
Purchase of care from non-HSC bodies	10,398	10,398	7,378	7,378
Capital grants to voluntary organisations	0	0	0	0
Personal social services	0	0	0	0
Recharges from other HSC organisations	1,481	1,481	5,195	5,195
Supplies and services - Clinical	2,753	2,753	3,154	3,154
Supplies and services - General	604	604	596	596
Establishment	1,218	1,218	1,268	1,268
Transport	6,385	6,385	6,987	6,987
Premises	4,407	4,407	4,759	4,759
Bad debts	0	0	0	0
Rentals under operating leases	0	0	0	0
Interest charges under IFRS16	6	6	5	5
Research & development expenditure	0	0	0	0
Clinical negligence - other expenditure	0	0	0	0
BSO services	1,573	1,573	895	895
Training	655	655	384	384
Professional fees	21	21	26	26
Patients travelling expenses	0	0	0	0
Costs of exit packages not provided for	0	0	0	0
Elective care	0	0	0	0
Other charitable expenditure	0	128	0	171
Miscellaneous expenditure	506	506	440	440
Non Cash Items				
Depreciation	7,042	7,042	7,408	7,408
Amortisation	284	284	429	429
Impairments	555	555	(69)	(69)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(220)	(220)	(96)	(96)
(Profit) on disposal of intangibles	0	0	0	0
Loss on disposal of property, plant & equipment (including land)	0	0	0	0
Loss on disposal of intangibles	0	0	0	0
Increase / Decrease in provisions (provision provided for in year less any release)	55,596	55,596	21,233	21,233
Cost of borrowing of provisions (unwinding of discount on provisions)	656	656	(86)	(86)
Auditors remuneration	62	64	63	63
Add back of notional charitable expenditure	0	0	0	0
Total	190,331	190,461	155,333	155,504

Further detailed analysis of staff costs is located in the Staff Report on page 101 within the Accountability Report.

In addition to the notional auditors remuneration above, during the year the Trust received services from its External Auditor (the Northern Ireland Audit Office) to the value of £1k in respect of the National Fraud Initiative 2024-25 exercise. (2023-24: £nil)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 4 INCOME

The implementation of IFRS 15 includes a 5 stage model for the recognition of revenue from contracts with customers.

4.1 Revenue from Contracts with Customers

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
GB / Republic of Ireland Health Authorities	0	0	0	0
HSC Trusts	1,366	1,366	286	286
Non-HSC:- Private patients	0	0	0	0
Non-HSC:- Other	249	249	248	248
Clients contributions	0	0	0	0
Total	1,615	1,615	534	534

4.2 Other Operating Income

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	195	195	65	65
Seconded staff	0	0	0	0
Charitable and other contributions to expenditure by core trust	0	0	0	0
Donations / Government grant / Lottery funding for non current assets	37	37	0	0
Charitable income received by charitable trust fund	0	23	0	116
Investment income	0	7	0	8
Research and development	0	0	0	0
Profit on disposal of land	0	0	0	0
Interest receivable	0	0	0	0
Total	232	262	65	189
TOTAL INCOME	1,847	1,877	599	723

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2025

	Land £000s	Buildings (excluding dwellings) £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation								
At 1 April 2024	2,551	24,229	9,880	8,070	32,665	12,909	350	90,654
Indexation	0	9	0	50	1,083	0	0	1,142
Additions	0	347	2,998	166	4,039	540	0	8,090
Donations / Government grant / Lottery funding	0	0	0	0	37	0	0	37
Reclassifications	0	160	(3,022)	291	2,282	639	(350)	0
Transfers	0	0	0	0	(2,432)	0	0	(2,432)
Revaluation	245	(403)	0	0	0	0	0	(158)
Impairment charged to the SoCNE	0	(1,320)	0	0	0	0	0	(1,320)
Impairment charged to the revaluation reserve	(30)	(2,735)	0	0	0	0	0	(2,765)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(72)	(257)	0	(329)
At 31 March 2025	2,766	20,287	9,856	8,577	37,602	13,831	0	92,919

Depreciation

At 1 April 2024	0	3,092	0	7,226	20,071	7,749	96	38,234
Indexation	0	1	0	44	737	0	0	782
Reclassifications	0	44	0	61	0	0	(105)	0
Transfers	0	0	0	0	(2,432)	0	0	(2,432)
Revaluations	0	(1,008)	0	0	0	0	0	(1,008)
Impairment charged to the SoCNE	0	(765)	0	0	0	0	0	(765)
Impairment charged to the revaluation reserve	0	(1,404)	0	0	0	0	0	(1,404)
Reversal of impairments (indexation)	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(72)	(257)	0	(329)
Provided during the year	0	884	0	110	3,878	2,161	9	7,042
At 31 March 2025	0	844	0	7,441	22,182	9,653	0	40,120

Carrying Amount

At 31 March 2025	2,766	19,443	9,856	1,136	15,420	4,178	0	52,799
At 31 March 2024	2,551	21,137	9,880	844	12,594	5,160	254	52,420

Asset Financing

Owned	2,766	19,126	9,856	1,136	15,420	4,178	0	52,482
Finance leased	0	317	0	0	0	0	0	317
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount At 31 March 2025	2,766	19,443	9,856	1,136	15,420	4,178	0	52,799

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

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £210k. (2024: £209k).

During the year the Trust had no assets funded from government grants or lottery funding (2024: £nil), and assets of £37k funded from donations (2024: £nil)

The carrying amount as at 31 March 2025 includes £nil (2024: £nil) relating to the Charitable Trust Funds.

NIAS uses Producer Price Indices published by the Office for National Statistics (ONS) in order to apply indexation to the value of non-property assets at year-end. In line with previous years, the December indices have been applied in 2024-25. Ordinarily, an assessment is carried out after the year-end, following the publication of the March indices by ONS, to ascertain that the impact of the movement in the indices between December and March is immaterial. However, in March 2025, ONS issued a statement indicating that they had identified a problem with the chain-linking methods used to calculate these indices, affecting the years from 2008 onwards, and that they would consequently be pausing publication of Producer Price Index data while the issue is rectified. At the time these accounts are being prepared, it has not been possible to ascertain the potential impact of this issue. However, given the value of the non-property assets potentially affected, NIAS does not expect an adjustment to indexation to have a material impact on the 2024-25 accounts. It is anticipated that ONS will recommence publication of the Producer Price Indices at some point during the 2025-26 financial year and the indexation of non-property assets will be brought up to date in the 2025-26 accounts.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.2 Consolidated Property, Plant & Equipment - Year Ended 31 March 2024

	Land £000s	Buildings (excluding 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 2023	2,551	23,339	3,318	7,726	27,863	12,167	333	77,297
Indexation	0	585	0	344	210	0	13	1,152
Additions	0	236	9,814	0	3,125	376	0	13,551
Donations / Government grant / Lottery funding	0	0	0	0	0	0	0	0
Reclassifications	0	0	(3,252)	0	2,800	452	0	0
Transfers	0	0	0	0	(1,237)	0	0	(1,237)
Revaluation	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	69	0	0	1	0	4	74
Disposals	0	0	0	0	(97)	(86)	0	(183)
At 31 March 2024	2,551	24,229	9,880	8,070	32,665	12,909	350	90,654

Depreciation

At 1 April 2023	0	2,184	0	6,249	17,736	5,469	81	31,719
Indexation	0	67	0	301	151	0	4	523
Reclassifications	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(1,238)	0	0	(1,238)
Additions	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	5	0	0	0	0	0	5
Disposals	0	0	0	0	(97)	(86)	0	(183)
Provided during the year	0	836	0	676	3,519	2,366	11	7,408
At 31 March 2024	0	3,092	0	7,226	20,071	7,749	96	38,234

Carrying Amount

At 31 March 2024	2,551	21,137	9,880	844	12,594	5,160	254	52,420
At 31 March 2023	2,551	21,155	3,318	1,477	10,127	6,698	252	45,578

Asset Financing

Owned	2,551	20,647	9,880	844	12,594	5,160	254	51,930
Finance leased	0	490	0	0	0	0	0	490
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	0	0	0	0
Carrying Amount At 31 March 2024	2,551	21,137	9,880	844	12,594	5,160	254	52,420

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2025

	Software Licenses £000s	Websites £000s	Total £000s
Cost or Valuation			
At 1 April 2024	1,463	30	1,493
Indexation	0	0	0
Additions	553	0	553
Donations / Government grant / Lottery funding	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2025	2,016	30	2,046
Amortisation			
At 1 April 2024	1,250	30	1,280
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	284	0	284
At 31 March 2025	1,534	30	1,564
Carrying Amount			
At 31 March 2025	482	0	482
At 31 March 2024	213	0	213
Asset Financing			
Owned	482	0	482
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount	482	0	482
At 31 March 2025	482	0	482

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

During the year the Trust had no assets funded from donations, government grants or lottery funding.

The carrying amount as at 31 March 2025 includes £nil (2024: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 Consolidated Intangible Assets - Year Ended 31 March 2024

Software Licenses £000s	Websites £000s	Total £000s
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Cost or Valuation

At 1 April 2023	1,463	30	1,493
Indexation	0	0	0
Additions	0	0	0
Donations / Government grant / Lottery funding	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2024	1,463	30	1,493

Amortisation

At 1 April 2023	821	30	851
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	429	0	429
At 31 March 2024	1,250	30	1,280

Carrying Amount

At 31 March 2024	213	0	213
At 31 March 2023	642	0	642

Asset Financing

Owned	213	0	213
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount At 31 March 2024	213	0	213

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 7 FINANCIAL INSTRUMENTS

7.1 Financial Instruments

As the cash requirements of the Northern Ireland Ambulance Service HSC 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 Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

The only financial instruments held directly by the Trust as at 31 March 2025 are cash, trade and other receivables and trade and other liabilities. Details of these can be seen at Notes 12,13 and 14 respectively.

NOTE 8 INVESTMENTS

8.1 Investments

The Trust's Charitable Trust Funds are invested in the NIHPSS Common Investment Fund. The net market value of funds invested with the investment fund at 31 March 2025 was £342k. The investments saw a gain of £12k in 2024-25 compared to a gain of £63k in the prior year.

	Investments	
	2025 £000s	2024 £000s
Balance at 1 April	430	457
Additions	7	8
Disposals	(100)	(90)
Revaluations	5	55
Balance at 31 March	342	430
Trust	0	0
Charitable trust fund	342	430
	342	430

8.2 Market Value of Investments as at 31 March 2025

	Held in UK £000s	Held outside UK £000s	2025 Total £000s	2024 Total £000s
Investments in Common Investment Fund	342	0	342	430
Other investments	0	0	0	0
Total Market Value of Fixed Asset Investments	342	0	342	430

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 9 IMPAIRMENTS

9.1 Impairments

	2025		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	1,916	0	1,916
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(1,361)	0	(1,361)
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	555	0	555

	2024		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the period	(69)	0	(69)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	(69)	0	(69)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

10.1 Assets Classified as Held for Sale

	Transport	
	2025	2024
	£000s	£000s
Cost		
At 1 April	7,624	8,723
Transfers in	2,432	1,237
Transfers out	0	0
(Disposals)	(9,278)	(2,336)
Impairment	0	0
	<hr/>	<hr/>
At 31 March	778	7,624
	<hr/>	<hr/>
Depreciation		
At 1 April	7,624	8,722
Transfers in	2,432	1,238
Transfers out	0	0
(Disposals)	(9,278)	(2,336)
Impairment	0	0
	<hr/>	<hr/>
At 31 March	778	7,624
	<hr/>	<hr/>
Carrying Amount at 31 March	0	0
	<hr/> <hr/>	<hr/> <hr/>

Non current assets held for sale comprise non current assets that are held for resale rather than for continuing use within the business.

At 31 March 2025 non current assets held for resale comprise A&E Ambulances and other support vehicles.

Due to the specification of ambulance vehicles, their age and high mileage, the resale market is uncertain and most vehicles are sold through an auction house.

During the year ended 31 March 2025, vehicles with a fair value (less costs to sell) of £nil (2024: £nil) were sold.

The assets are valued at the lower of their carrying value (representing net book value) and fair value (less costs to sell).

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 11 INVENTORIES

11.1 Inventories

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Fuel	19	19	28	28
Stationery	7	7	7	7
Medical & surgical equipment	43	43	59	59
PPE	12	12	10	10
Other	4	4	5	5
Total	85	85	109	109

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 12 CASH AND CASH EQUIVALENTS

12.1 Cash and Cash Equivalents

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Balance at 1 April	278	297	484	484
Net change in cash and cash equivalents	(56)	(47)	(206)	(187)
Balance at 31st March	222	250	278	297

The following balances at 31 March were held at:

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Commercial banks and cash in hand	222	250	278	297
Balance at 31 March	222	250	278	297

12.2 Reconciliation of liabilities arising from financing activities

	2024 £000s	Cash Flows £000s	Non-Cash Changes £000s	2025 £000s
Lease Liabilities	464	(201)	37	300
Total liabilities from financing activities	464	(201)	37	300

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

13.1 Trade Receivables, Financial and Other Assets

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
VAT receivable	1,614	1,614	1,117	1,117
Other receivables - not relating to fixed assets	706	703	407	502
Other receivables - relating to property plant and equipment	0	0	0	0
Other receivables - relating to intangibles	0	0	0	0
Trade and Other Receivables	2,320	2,317	1,524	1,619
Prepayments	895	895	453	453
Accrued income	0	0	0	0
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other Current Assets	895	895	453	453
Carbon reduction commitment	0	0	0	0
Intangible Current Assets	0	0	0	0
Amounts Falling Due After More Than One Year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and Other Receivables	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	2,320	2,317	1,524	1,619
TOTAL OTHER CURRENT ASSETS	895	895	453	453
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	3,215	3,212	1,977	2,072

The balances are net of a provision for bad debts of £nil. (2024: £nil)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

14.1 Trade Payables and Other Current Liabilities

	2025		2024	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	3,262	3,262	1,604	1,604
Trade capital payables - property, plant and equipment	3,827	3,827	8,350	8,350
Trade capital payables - intangibles	0	0	0	0
Trade revenue payables	6,291	6,291	10,080	10,080
Payroll payables	7,289	7,289	13,251	13,251
BSO payables	36	36	46	46
Other payables	0	0	0	84
Accruals and deferred Income	354	354	1,209	1,209
Accruals - relating to property, plant and equipment	0	0	0	0
Trade and Other Payables	21,059	21,059	34,540	34,624
Current part of lease liabilities	150	150	205	205
Current part of long term loans	0	0	0	0
Current part of imputed finance lease element of PFI contracts and other service concession arrangements	0	0	0	0
Other Current Liabilities	150	150	205	205
Carbon reduction commitment	0	0	0	0
Intangible Current Liabilities	0	0	0	0
Total Payables Falling Due Within One Year	21,209	21,209	34,745	34,829
Amounts Falling Due After More Than One Year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Clinical negligence payables	0	0	0	0
Finance leases	150	150	259	259
Imputed finance lease element of PFI contracts and other service concession arrangements	0	0	0	0
Long term loans	0	0	0	0
Total Non Current Other Payables	150	150	259	259
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	21,359	21,359	35,004	35,088

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2025

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2025 £000s
Balance at 1 April 2024	28,822	2,224	3,839	34,885
Provided in year	53,375	300	2,202	55,877
(Provisions not required written back)	0	(94)	(187)	(281)
(Provisions utilised in the year)	0	(332)	(301)	(633)
Cost of borrowing (unwinding of discount)	638	48	(30)	656
At 31 March 2025	82,835	2,146	5,523	90,504

Provisions have been made for 6 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law, Holiday Pay 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 PPO calculations based on estimated life expectancy data provided by professional legal advisors.

Clinical Negligence - Discount rate for special damages awards in personal injury cases

Where a finding of clinical negligence has been made, the Trust has relied on professional legal advice to estimate an appropriate level of provision, for each individual case, with Periodic Payment Order (PPO) calculations based on estimated life expectancy data.

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently +0.5% as set, with effect from 27 September 2024, by the Government Actuary under the Damages Act 1996 (as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022).

Legal Claims

This represents public liability, employer liability, contract and compensation claims and dilapidations as advised by the business areas within the Trust.

Public liability claims include personal injury claims. Employer liability claims include legal costs that will have to be borne by the Trust and relate to accidents or injury caused due to faults in the fabric of a Trust building and other damages including fair employment and industrial tribunal cases.

Contract claims are associated with claims made by contractors for unforeseen delays in the completion of projects or cost over-runs, which are outside of their control. The provisions details are based on evaluations made by qualified professional and technical personnel employed by the Trust.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES (CONTINUED)

Holiday Pay Liability

On 4 October 2024, the Supreme Court handed down the decision in the case of the Chief Constable of the PSNI v Agnew and others. The judgement confirmed that the claimants are able to bring their claims under the 'unlawful deductions' provisions of the Employment Rights (Northern Ireland) Order 1996 and can thus claim in respect of a series of deductions potentially going back to the beginning of their employment or the implementation of the Working Time Regulations in 1998.

At the point that the Supreme Court judgement was provided, the PSNI had accepted the principle, established by a number of cases in both the European and domestic courts, that the claimants were entitled to be paid their normal pay during periods of annual leave, and that "normal pay" is not limited to basic pay but could include elements such as overtime, commission and allowances.

The outcome of this case has widespread implications for all public sector bodies in Northern Ireland in respect of both the pay elements that must be included in holiday pay calculations and the period of retrospection which means that some employees may be able to bring claims to be rectified as far back as 1998.

With effect from 1 April 2025, HSC employers have implemented an interim arrangement for the calculation of holiday pay to ensure employees are paid appropriately for periods of annual leave. This interim arrangement has been agreed with trade unions pending the introduction of the new HR and payroll system in 2026-27.

However a provision in respect of the retrospective payment is still required for the period 1998-99 to 2024-25. The Trust provision at 31 March 2025 reflects this retrospective time frame. In calculating the provision, the Trust has used payroll data available, for all eligible staff, within the current HRPTS system back to 2014 with averaging applied for the prior years and changes in staffing numbers. Actual staffing numbers are available back to 1998-99.

Revised Working Time Directive (14.5%) and Employer costs rates have been factored in, and compound interest applied. A settlement year of 2026-27 has been used and as such the overall value of the provision has been discounted to determine the net present value.

The key areas of uncertainty include:

- The reliability of the data used.
- The terms of the settlement which is subject to a number of factors including:
 - the determination of a very significant number of cases currently progressing through the Industrial Tribunal;
 - the number of further Industrial Tribunal claims lodged by employees;
 - any settlement of these claims agreed with the claimants or their legal representatives;
 - the number of grievances already lodged by employees in respect of the underpayment / incorrect payment of holiday pay which require to be resolved and any settlement negotiations with trade unions;
- The uptake rate of pay 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.

No sensitivity analysis has been undertaken to assess how much the value of the provision would change if the assumptions used were to differ. The reason for this is the possible permutations for any sensitivity analysis are numerous and the value of the provision is already subject to the key areas of uncertainty identified above.

The overall impact has been to increase this provision from £28.8m in 2023-24 to £82.8m in 2024-25. The increase in 2024/25 is largely interest driven due to the inclusion of 8% compound interest in the calculations.

Senior Executive Pay

Senior HSC Executives had raised a legal challenge to their pay arrangements and a provision in respect of the potential liability had been included in 2023-24. The DoH has introduced a Senior Executive Pay Structure Reform which impacts all Senior Executives in post at 1 April 2023. A provision remains in 2024-25 for a number of former directors unaffected by this reform.

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 2025. 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.2 Comprehensive Net Expenditure Account Charges

	2025	2024
	£000s	£000s
Arising during the year	55,877	22,326
Reversed unused	(281)	(1,093)
Cost of borrowing (unwinding of discount)	656	(86)
Total Charge within Operating Expenses	<u>56,252</u>	<u>21,147</u>

15.3 Analysis of Expected Timing of Discounted Flows - 2025

	Holiday Pay	Clinical Negligence	Other	2025
	£000s	£000s	£000s	£000s
Not later than 1 year	0	1,965	2,159	4,124
Later than 1 year and not later than 5 years	82,835	181	1,211	84,227
Later than 5 years	0	0	2,153	2,153
At 31 March 2025	<u>82,835</u>	<u>2,146</u>	<u>5,523</u>	<u>90,504</u>

The provision in respect of other liabilities and charges comprises: £2,310k for Employer's and Occupier's Liability, £3,044k for Injury Benefit and £169k for Senior Executive Pay.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 Provisions for Liabilities and Charges - 2024

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2024 £000s
Balance at 1 April 2023	7,593	3,197	3,689	14,479
Provided in year	21,135	210	981	22,326
(Provisions not required written back)	0	(1,070)	(23)	(1,093)
(Provisions utilised in the year)	0	(1)	(740)	(741)
Cost of borrowing (unwinding of discount)	94	(112)	(68)	(86)
At 31 March 2024	28,822	2,224	3,839	34,885

Provisions have been made for 5 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law and Holiday 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 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.

15.5 Comprehensive Net Expenditure Account Charges

	2024 £000s	2023 £000s
Arising during the year	22,326	2,948
Reversed unused	(1,093)	(1,813)
Cost of borrowing (unwinding of discount)	(86)	(219)
Total Charge within Operating Expenses	21,147	916

15.6 Analysis of Expected Timing of Discounted Flows - 2024

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2024 £000s
Not later than 1 year	0	341	1,163	1,504
Later than 1 year and not later than 5 years	28,822	1,883	671	31,376
Later than 5 years	0	0	2,005	2,005
At 31 March 2024	28,822	2,224	3,839	34,885

The provision in respect of other liabilities and charges comprises: £706k for Employer's and Occupier's Liability, £2,813k for Injury Benefit, £314k for Senior Executive Pay and £6k for other HR law cases.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 16 CAPITAL COMMITMENTS

16.1 Contracted Capital Commitments at 31 March not otherwise included in these Financial Statements

	2025 £000s	2024 £000s
Property, plant & equipment	258	1,020
	258	1,020

These contracted capital commitments largely relate to partially completed capital schemes recorded as assets under construction at 31 March 2025. £250k relates to completion of Strabane Modular, £8k relates to completion of the HALO Office at UHD Emergency department, to be completed in 2025-2026.

NOTE 16.2 Other Financial Commitments

The Trust did not have any other financial commitments at either 31 March 2025 or 31 March 2024.

NOTE 17 LEASES

IFRS 16 was implemented within the Trust with effect from 1 April 2022. Leases held as Right to Use assets are shown in Note 5.1.

17.1 Quantitative disclosures around right of use assets

	2025		2024	
	Buildings (excluding dwellings) £000s	Total £000s	Buildings (excluding dwellings) £000s	Total £000s
Right of Use Assets				
At 1 April 2024	490	490	604	604
Additions	37	37	95	95
Depreciation	(210)	(210)	(209)	(209)
At 31 March 2025	317	317	490	490

17.2 Quantitative disclosures around lease liabilities

	2025 £000s	2024 £000s
Buildings		
Not later than 1 year	154	210
Later than 1 year and not later than 5 years	150	259
Later than 5 years	0	0
Less interest element	(4)	(5)
Present Value of obligations	300	464
Total Present Value of obligations	300	464
Current Portion	150	205
Non-current Portion	150	259
	300	464

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

	2025 £000s	2024 £000s
Expense related to short-term leases	0	0
	0	0

17.4 Quantitative disclosures around cash outflow for leases

	2025 £000s	2024 £000s
Total cash outflow for lease	201	212
	201	212

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 PFI Contracts

The Northern Ireland Ambulance Service HSC Trust has not entered into any PFI contracts during the year ending 31 March 2025. (2024: nil)

18.2 Other Financial Commitments

The Northern Ireland Ambulance Service HSC Trust has not entered into any non cancellable contracts (which are not leases or PFI and other service concession arrangements contracts) during the year ending 31 March 2025. (2024: nil)

NOTE 19 CONTINGENT LIABILITIES

19.1 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.

	2025 £000s	2024 £000s
Clinical negligence	106	83
Public liability	0	0
Employers' liability	61	59
Other	0	0
Total	167	142

Unquantifiable Contingent Liabilities

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.

Employment Related Disputes

The Trust may have ongoing employment disputes where a liability has not yet been established and cannot be quantified.

Public Sector Pensions - Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However given the complexities, 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.

19.2 Financial Guarantees, Indemnities and Letters of Comfort

The Northern Ireland Ambulance Service HSC Trust has not entered into any of the following: quantifiable guarantees, indemnities or provided letters of comfort during the year ending 31 March 2025. (2024: nil)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 20 RELATED PARTY TRANSACTIONS

20.1 Related Party Transactions

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS24 - Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Director of Finance and ICT and is available for inspection by members of the public.

The Chief Executive, Mr M Bloomfield holds the position of Chair of the NI Confederation, which is a branch of the NHS Confederation. During the year the Trust had transactions with NHS Confederation to the value of £13,998. (2024: £16,094)

The former Director of Finance, Mr P Nicholson is a committee member of the NI branch of the Healthcare Financial Management Association (HFMA). During the year the Trust had transactions with HFMA to the value of £nil. (2024: £nil)

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

The Northern Ireland Ambulance Service HSC Trust is an arms 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. During the year the Northern Ireland Ambulance Service HSC 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 Health and Social Care Board, the other five HSC Trusts, the Regulation and Quality Improvement Authority and the Business Services Organisation.

NOTE 21 THIRD PARTY ASSETS

21.1 Third Party Assets

The Trust held £nil cash at bank and in hand at 31 March 2025 which relates to monies held by the Trust on behalf of patients. (2024: £nil) The Trust does not hold any monies on behalf of patients due to the nature of the service provided.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 22 FINANCIAL PERFORMANCE TARGETS

Organisations are allocated a Revenue Resource Limit (RRL) and a Capital Resource Limit (CRL) and must contain spending within these limits.

The resource limits for a body may be a combination of agreed funding allocated by commissioners, the Department of Health, other Departmental bodies or other departments.

Bodies are required to report on any variance from the limit as set which is a financial target to be achieved and not part of the accounting system.

22.1 Revenue Resource Limit (RRL)

The Revenue Resource Limit (RRL) for the Northern Ireland Ambulance Service HSC Trust is calculated as follows:

Revenue Resource Limit (RRL)	2025	2024
RRL Allocated From:	£000s	£000s
Department of Health - Strategic Planning & Performance Group	124,148	125,595
PHA	122	177
Other	0	0
Total RRL Received	124,270	125,772
Less RRL Issued To:		
Organisation (Specify)		
RRL Issued Reserves	0	0
Total RRL Issued	124,270	125,772
 Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	188,484	154,734
Adjustments		
Capital Grants	0	0
Research and Development under ESA 10 (amounts not capitalised)	(82)	(79)
Depreciation/Amortisation	(7,326)	(7,837)
Impairments	(555)	69
Notional Charges	(64)	(63)
Increase/decrease in provisions (provisions provided for in year less any release)	(56,252)	(21,147)
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	37	0
PPE Stock Adjustment	0	0
PFI and other service concession arrangements/IFRIC	0	0
Other (Specify)	0	0
Total adjustments	(64,242)	(29,057)
Net Expenditure Funded from RRL	124,242	125,677
Surplus/(Deficit) against RRL	28	95
Break Even cumulative position (opening)	1,185	1,090
Break Even cumulative position (closing)	1,213	1,185

Materiality Test:

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

	2025	2024
	%	%
Break Even in year position as % of RRL	0.02%	0.08%
Break Even cumulative position as % of RRL	0.98%	0.94%

The Department recognises a material surplus or deficit as 0.25% of RRL. The in year break even position is therefore not considered material for any of the last 5 years. The cumulative position at 31 March 2025 is £1,213k (0.98% of total revenue), which is considered material. This amount is the cumulative effect of non material surpluses building each year since the inception of the Trust.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 22 FINANCIAL PERFORMANCE TARGETS (CONTINUED)

22.2 Capital Resource Limit

The Trust is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2025 £000s	2024 £000s
Capital Resource Limit (CRL)		
DoH (Investment Directorate)	8,726	13,630
Public Health Authority	0	0
Total CRL received	<u>8,726</u>	<u>13,630</u>
Less CRL Issued To:		
Organisation (Specify)		
CRL Issued	0	0
Total CRL Issued	<u>0</u>	<u>0</u>
Net CRL Position	<u>8,726</u>	<u>13,630</u>
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	8,680	13,551
Adjustments to remove items not funded via CRL:		
Charitable Trust Fund capital expenditure	(37)	0
Net Book Value of disposals*	0	0
Adjustments to add items not capitalised in accounts (ie, expensed through SoCNE) but funded via CRL:		
Research and Development under ESA10	82	79
Net Expenditure Funded from CRL	<u>8,725</u>	<u>13,630</u>
Surplus/(Deficit) against CRL	<u>1</u>	<u>0</u>

* Receipts from sales will be the lower of the NBV of the asset and the net sale proceeds.

NOTE 23 EVENTS AFTER THE REPORTING DATE

There are no events after the reporting period having a material effect on the accounts.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 2 July 2025.

Glossary of Acronyms

Term	Definition
A&E	Accident and Emergency
AACE	Association of Ambulance Chief Executives
AAH	Antrim Area Hospital
AANI	Air Ambulance Northern Ireland
AAP	Associate Ambulance Practitioner
ACA	Ambulance Care Attendant
ACE	Accreditation as a Centre of Excellence
ADI	Advanced Driver Instructor
AED	Automated External Defibrillator
AHP	Allied Health Professional
AICPR	Adverse Incident Compassionate Peer Response Programme
ALT	Altnagelvin Area Hospital
ANTT	Aseptic Non-Touch Technique
APCC	Advanced Paramedics Critical Care
APUC	Advanced Paramedics in Urgent Care
ARAC	Audit and Risk Assurance Committee
ASOS	Action Short of Strike
BAF	Board Assurance Framework
BASICs	British Association for Immediate Care
BGSAT	Board Governance Self-Assessment Tool
BHSCT	Belfast Health and Social Care Trust
BRC	British Red Cross
BSO	Business Services Organisation
CAD	Computer Aided Dispatch
CAH	Craigavon Area Hospital
CARE	Career Average Revalued Earnings

Term	Definition
CAW	Causeway Hospital
CCE	Continuing Clinical Education
CCT	Complex Case Team
CDE	Continued Dispatch Education
CED	Clinical Education Department
CERAD	Certificate in Emergency Response Ambulance Driving
CFR	Community First Responders
CG	Clinical Governance
CISM	Critical Incident Stress Management
COL	The Community of Lifesavers
CPD	Continuing Professional Development
CPR	Cardiopulmonary Resuscitation
CSD	Clinical Support Desk
CSM	Clinical Support Manager
CSO	Clinical Safety Officer
CTQIU	Control Training and Quality Improvement Unit
DAERA	Depart of Agriculture, Environment and Rural Affairs
DCR	Driver Competency Review
DHH	Daisy Hill Hospital
DoH	Department of Health
EAC	Emergency Ambulance Control
ED	Emergency Department
EMD	Emergency Medical Dispatcher
EMT	Emergency Medical Technician
EOC	Emergency Operations Centre
EOTAS	Education Other Than a School
ePCR	Electronic Patient Care Records
EPRR	Emergency Preparedness Resilience and Response

Term	Definition
EQA	External Quality Assurance
EV	Electric Vehicle
FReM	Financial Reporting Manual
FSU	Frequent Service User
GPs	General Practitioners
HALO	Hospital Ambulance Liaison Officers
HART	Hazardous Area Response Team
HCPC	Healthcare Professions Council
HEMS	Helicopter Emergency Medical Service
HEV	Hybrid / Fully Electric (Rapid Response Vehicle)
HSC	Health and Social Care
HSCT	Health and Social Care Trust
IAED	International Academies of Emergency Dispatch
IAO	Information Asset Owner
IAP	Independent Ambulance Providers
ICH	Integrated Clinical Hub
ICO	Information Commissioner's Office
ICT	Information Computer Technology
IG	Information Governance
IPC	Infection Prevention and Control
IPCT	Infection Prevention and Control Team
IQA	Internal Quality Assurance
ISO	International Organisation for Standardisation
JESIP	Joint Emergency Services Interoperability Principles
JRALC	Joint Royal Colleges Liaison Committee
KPI	Key Performance Indicator
LDC	Learning and Development Centre
LMS	Learning Management System

Term	Definition
MCHP	Model Complaints Handling Procedure
MPMNI	Managing Public Money Northern Ireland
MTC	Major Trauma Centre
NARSF	National Ambulance Risk and Safety Forum
NARSG	National Ambulance Research Steering Group
NASIPCG	National Ambulance Service Infection Prevention and Control Group
NASPEG	National Ambulance Service Patient Experience Group
NCSC	National Cyber Security Centre
NEAC	Non-Emergency Ambulance Control
NED	Non-Executive Director
NEOC	Non-Emergency Operations Control
NEST	National Employment Saving Trust
NHS	National Health Service
NHSCT	Northern Health and Social Care Trust
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
NIAS	Northern Ireland Ambulance Service
NICON	Northern Ireland Confederation
NIECR	Northern Ireland Electronic Care Record
NIFRS	Northern Ireland Fire and Rescue Service
NIPSO	Northern Ireland Public Services Ombudsman
NQP	Newly Qualified Paramedics
OHCA	Out of Hospital Cardiac Arrest
PCE	Patient Client Experience
PCS	Patient Care Service
PFOD	People, Finance and Organisational Development Committee
PHA	Public Health Authority

Term	Definition
PHEA	Pre-Hospital Emergency Anesthesia
pPCI	Primary Percutaneous Coronary Intervention
PPE	Personal Protective Equipment
PPI	Personal and Public Involvement
PSNI	Police Service of Northern Ireland
QSI	Quality Safety and Improvement
QUB	Queens University Belfast
R&D	Research and Development
RBHSC	Royal Belfast Hospital for Sick Children
RCN	Royal College of Nursing
RDAC	Research Development Advisory Committee (College of Paramedics)
RGOS	Research Governance Operational Subgroup
RMF	Research Managers Forum
RPCC	Regional Pressures Coordination Centre
RPIC	Research Public Involvement Committee
RQIA	Regulation and Quality Improvement Authority
RRV	Rapid Response Vehicle
RSF	Regional Safety Forum
RSI	Drug Assisted Intubations
RTC	Road Traffic Collision
RTTCWG	Report to those charged with Governance
RVH	Royal Victoria Hospital
SAI	Serious Adverse Incident
SCV	Sitting Case Vehicles
SEHSCT	South Eastern Health and Social Care Trust
SHSCT	Southern Health and Social Care Trust
SMS	Short Message Service

Term	Definition
SMT	Senior Management Team
SOP	Standard Operating Procedure
SPPG	Strategic Planning and Performance Group
SUFT	Service User Feedback Team
SWAH	Southwest Acute Hospital
UHD	Ulster Hospital
UKGDPR	United Kingdom General data Protection Regulation
VCO	Virtual Community Outreach
VCS	Voluntary Car Service
WH SCT	Western Health and Social Care Trust
WTE	Whole Time Equivalent