Northern Ireland Ambulance Service
Health and Social Care Trust

Annual Report

2025-2026

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

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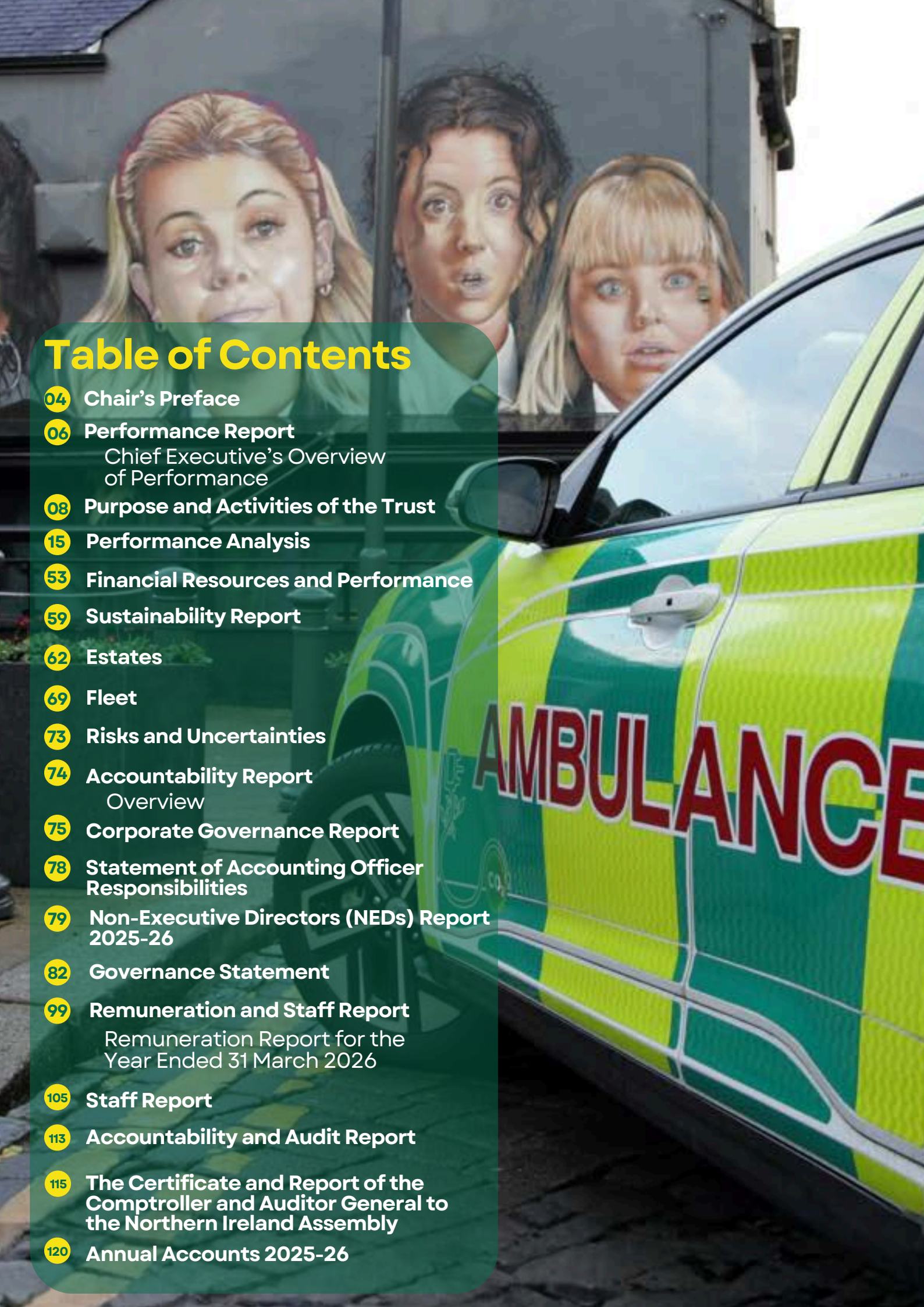
This publication is also available for download from our website at www.nias.hscni.net.



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1. Chair's Preface

I am pleased to present the Northern Ireland Ambulance Service Trust's Annual Report and Accounts for 2025–26.This year has again been shaped by sustained pressure across the wider health and social care system, significantly impacting on NIAS service delivery, in particular delayed handover of patients at emergency departments. In this context, NIAS has continued to seek collaborative solutions and to demonstrate resilience, professionalism and strong organisational leadership.

Despite these challenges, the Trust has made meaningful progress. During the year NIAS further strengthened its clinical service model, including expansion of the Integrated Clinical Hub, continued development of advanced and specialist practice, and sustained investment in community resuscitation and digital capability. Performance indicators reflect this progress, including consistently strong emergency call-answer performance and increased use of alternative care pathways, supporting more effective use of ambulance resources and improved patient experience.

The organisation has also continued to mature its governance and assurance framework. New NIAS governance arrangements were implemented during 2025–26 to provide clearer accountability, enhanced scrutiny and more effective oversight of quality, performance, risk, finance and people resources. These arrangements reinforce a culture of openness, learning and improvement and ensure that the Board remains sighted on both delivery and emerging risks.

NIAS staff — across frontline, clinical, control, corporate, support and voluntary roles — have once again demonstrated exceptional professionalism, compassion and commitment in the face of prolonged pressure. Their contribution continues to be the Trust's greatest strength. The year saw widespread recognition of excellence through internal initiatives and external awards, alongside continued focus on wellbeing, support and developing a positive organisational culture. I would also like to acknowledge the invaluable role of the Non-Executive Directors, whose independent challenge and oversight remain central to effective governance and organisational assurance. This year marks the final year of service for Dale Ashford as a Non-Executive Director, and I extend my sincere thanks for his eight years of dedicated and impactful contribution to NIAS. His experience and commitment have been of real benefit and left a lasting legacy to the organisation.

Looking ahead, NIAS will continue to work closely with regional partners, emergency services, voluntary organisations and communities. Improving outcomes for patients remains our key priority, this requires a whole-system approach, and sustainable progress will depend on continued collaboration and shared leadership across health and social care. While challenges undoubtedly remain, NIAS enters the next year with strengthened clinical capability, clearer governance and a continued commitment to transparency, resilience and improvement.

Michele Larmour
Chair


AMBULANCE
FERNO

2. Performance Report

Performance Overview

This Performance Report sets out the Chief Executive's assessment of the Northern Ireland Ambulance Service Trust's performance during the 2025–26 financial year. It outlines delivery against statutory responsibilities and organisational priorities, the operational context for service delivery, and the actions taken to manage risk, support staff and improve patient care.

During 2025–26, NIAS operated within a highly pressurised system environment that materially influenced service delivery and performance.

Despite this context, NIAS has continued to respond to significant demand with a consistent focus on patient safety, clinical quality and compassionate care. The Trust has remained committed to transparency, collaboration with system partners and the delivery of improvement within the limits of available capacity and influence.

Chief Executive's Overview of Performance

This report reflects both areas of progress within NIAS and the significant operational risks and pressures that continued to impact patient care during 2025–26. This has been a year of sustained pressure across the health and social care system, with very real consequences for patients, our workforce and service delivery. Most notably, prolonged hospital handover delays have continued to constrain ambulance availability and place significant strain on frontline teams. Against this backdrop, I am proud of how NIAS has responded with resilience, professionalism and a clear focus on patient safety.

Our staff have continued to deliver safe, compassionate and clinically appropriate care in often very challenging circumstances. Their professionalism, resilience and commitment to patients, whether on scene, in our Emergency Operations Centre or across support services, remain the foundation of everything we achieve. Alongside this, we have taken a deliberate approach to strengthening our organisational culture, recognising that culture is ultimately defined by how we work every day, in teams and under pressure. Our culture programme provides a framework, but it is through frontline leadership, local management and team behaviours that this is consistently delivered.

Our focus has been on creating an environment where people feel safe, connected and valued. Staff are supported to speak up, learning is prioritised, and standards of care and behaviour are clearly understood and consistently upheld. In a high-risk environment, this matters for patient safety, for staff wellbeing and for public confidence. We have been clear about the standards we expect in patient care, professional behaviour and accountability, and have reinforced these through leadership visibility, stronger governance and a continued focus on quality, safety and improvement. Despite ongoing system pressures, we have continued to deliver tangible progress across a number of key areas.

We have strengthened our clinical model, including expansion of the Integrated Clinical Hub and a shift toward earlier clinical decision-making, with Hear and Treat rates increasing to over 11% during the year and almost one in four patients now treated safely at scene. This has enabled more patients to receive appropriate care without hospital conveyance, improving patient experience while supporting system flow and making better use of finite ambulance capacity.

We have also seen improvements in clinical outcomes, including increased survival rates for out-of-hospital cardiac arrest and reduced recontact rates to 1.6%, reflecting stronger clinical decision-making, improved patient confidence and safer care delivered at the earliest point of contact. Within our Emergency Operations Centre, strong call-answer performance has been maintained despite rising demand. This has supported timely access to care and strengthened our ability to respond effectively during periods of sustained system pressure.

We have also continued to invest in our workforce by expanding education pathways, strengthening supervision and improving wellbeing support — recognising that staff experience is fundamental to patient safety and service sustainability. Alongside this, we have strengthened how we run the organisation. Enhanced governance and assurance arrangements have improved oversight of performance, risk and decision-making, supported by better use of data and clearer accountability. As Accounting Officer, I have a responsibility to ensure the Trust is transparent about both performance and risk, and that we continue to take action, within our control and through system leadership to improve outcomes for patients.

We have been clear and consistent in articulating the impact of system pressures, particularly hospital handover delays, and in seeking a more coordinated and accountable whole-system response. As we approached the end of the reporting period, this work increasingly focused on system readiness for further change, including strengthened escalation approaches to improve patient flow and reduce time spent waiting in ambulances. This year has also seen important progress in shaping the future of NIAS. We have begun development of a new 10-Year Corporate Strategy, positioning NIAS not only as a provider of emergency response, but as a key enabler of patient flow and pathway redesign across urgent and emergency care.

Looking ahead, the environment will remain challenging. Demand continues to rise, patient acuity is increasing, and system constraints persist. However, NIAS enters the next year in a stronger position — with a clearer clinical model, strengthened governance, improving capability and a stronger cultural foundation to support both our people and the delivery of safe high-quality care. I would like to thank all NIAS staff for their continued professionalism, compassion and dedication, and our partners across health and social care, emergency services and the community for their ongoing collaboration. While the challenges are significant, so too is the opportunity to improve how care is delivered, strengthen the system, and ensure patients receive the right care, in the right place, at the right time. The Chief Executive's Overview provides a high-level narrative assessment of performance and risk, with detailed quantitative analysis set out in the Performance Analysis section.

Maxine Paterson
Interim Chief Executive

3. Purpose and Activities of the Trust

3.1 About the Northern Ireland Ambulance Service HSC Trust

NIAS operates as a Health and Social Care Trust, established under 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. The organisation's statutory role, functions and governance arrangements are further underpinned by Section 1 of the Health and Social Care (Reform) Act (Northern Ireland) 2009, which provides the legislative framework for Health and Social Care bodies in Northern Ireland.

Within this framework, NIAS is responsible for the delivery of safe, high-quality ambulance services across Northern Ireland and operates as a critical component of the wider urgent and emergency care system. Services are delivered across emergency, urgent and non-emergency pathways, in close partnership with Health and Social Care Trusts, primary care, community and voluntary sector organisations, and regional system partners.

NIAS operates in a highly challenging and pressurised environment, characterised by rising demand, increasing clinical complexity and sustained system-wide pressures, particularly within unscheduled care and hospital flow. Alongside maintaining day-to-day service delivery, the Trust continues to progress service transformation, clinical modernisation and workforce development, aligned to its current Corporate Priorities and its longer-term strategic direction.

3.2 Operating Context

NIAS operates within a complex, interdependent health and social care system. Demand for ambulance services reflects wider system pressures, including demographic change, increasing clinical acuity and constraints across hospital and community capacity. These pressures directly affect operational performance, capacity and patient flow and require coordinated system-wide action.

While NIAS continues to focus on improving clinical models, workforce capability and operational efficiency within its direct control, sustainable improvement in ambulance performance is dependent on partnership working across the wider system. The Trust therefore works closely with the Department of Health, Health and Social Care partners and emergency services colleagues to escalate risk, inform regional planning and support coordinated solutions.

This operating context underpins both the delivery of NIAS' 2025–26 Corporate Priorities and the organisation's decision to develop a longer-term 10-Year Corporate Strategy, as set out below.

3.3 The principal ambulance services we provide are:

- **Emergency ambulance response**, delivering timely clinical care to people experiencing life-threatening and time-critical illness or injury.
- **Urgent and non-emergency patient care and transport**, supporting safe and timely access to planned and ongoing healthcare, including hospital appointments and inter-facility transfers.
- **Specialist and high-acuity transport services**, including advanced clinical support and complex patient transfers where required.
- **Major incident preparedness and response**, including planning, coordination and operational leadership for major incidents, mass-casualty events and large-scale public gatherings, delivered in partnership with multi-agency responders.

In delivering these services, NIAS seeks to ensure care is safe, effective, timely and person-centred, while making best use of available clinical and operational resources.

3.4 Our Vision, Mission and Core Principles

During 2025–26, NIAS refreshed its Vision, Mission and Core Principles to ensure they reflect both the organisation it aspires to be and the evolving needs of the people and communities it serves. This work was informed by extensive engagement with staff, service users, families, community representatives and partners across the wider health and social care system.

The refreshed Vision and Mission set a clear long-term direction for NIAS at a time of sustained pressure across urgent and emergency care, while recognising the opportunities created through innovation, data, digital transformation and partnership working. They articulate NIAS' ambition for the next decade and the commitments made to the public, the workforce and system partners. These statements form a key foundation for the emerging 10-Year Corporate Strategy (2026–2036).

Alongside this, NIAS refreshed its Core Principles, which guide how the organisation works every day. These principles describe the behaviours and ways of working expected across NIAS as it delivers high-quality, compassionate and modern ambulance services. They remain fully aligned with the HSC Values — Working Together, Excellence, Openness and Honesty, Compassion and Respect — which continue to underpin how services are delivered and how staff work together.

The Core Principles emphasise:

- Putting people first, ensuring care is respectful, compassionate and focused on what matters to individuals.
- Working in partnership across health, social care, community and voluntary sectors to strengthen urgent and emergency care.
- Being accountable and transparent, acting with integrity and using evidence to improve outcomes.
- Embracing innovation and learning, using data, digital tools and continuous improvement to enhance care and performance.
- Supporting and valuing the workforce, fostering wellbeing, inclusion, professional development and strong leadership.
- Delivering consistently high standards of care, underpinned by clinical quality, professionalism and continual improvement.

Our Vision

Delivering timely, high-quality, innovative care — in the right place — to make a real difference.

Our Mission

To deliver our Vision, we will work with partners to save lives and provide compassionate, supportive care closer to home.

Our 7 Strategic Priorities

High-Quality, Compassionate, Person-Centred Care

We deliver timely, respectful and clinically excellent care shaped by what matters to people — at home, in the community or in hospital when needed.

Equitable Access & Inclusion

We ensure everyone can access high-quality care regardless of geography or circumstance — reducing inequalities and improving rural access.

People, Culture & Organisational Wellbeing

We build a workplace where staff are safe, connected, valued and supported to grow, lead and innovate.

System Partnership & Collaboration

We work with partners to deliver integrated, preventative and person-centred models of care.

Digital Innovation, Intelligence & Transformation

We harness real-time data and technology to improve safety, outcomes and operational performance.

Assets & Infrastructure

We develop sustainable fleet, estate and equipment to enable a reliable and future-ready service.

Integrated Performance & Planning

We align strategy, planning and performance so every decision can be tracked to outcome and impact.

3.5 Delivery of 2025–26 Corporate Priorities

NIAS remains committed to delivering and reporting progress against its 2025–26 Corporate Priorities, which continue to provide the operational and strategic focus for the organisation during the current year. Performance against these priorities is monitored through established governance, performance and assurance arrangements, ensuring transparency, accountability and delivery of agreed commitments.

Maintaining focus on these priorities ensures continuity and organisational stability while NIAS transitions to a longer-term strategic framework. This approach provides clarity for staff, partners and stakeholders and ensures improvement activity remains aligned to current service needs and system pressures.

3.6 Development of the NIAS 10-Year Corporate Strategy (2026–2036)

Alongside delivery of the existing Corporate Priorities, NIAS has undertaken extensive work during the past six months of 2025–26 to shape a new Corporate Strategy. This work has been developed collaboratively with the Trust Board, Senior Leadership Team (SLT) and a wide range of internal and external stakeholders, including staff, service users, partners and system colleagues.

As a result of this engagement and strategic development activity, the Trust Board has taken the decision to move to a 10-Year Corporate Strategy (2026–2036). This reflects the scale and complexity of the challenges facing ambulance services and the need for a longer-term, system-focused approach to transformation, sustainability and improvement.

During 2025–26, the Service established a clear strategic direction focused on stabilisation, capacity optimisation and service improvement, with detailed delivery plans finalised in early 2026. It is being shaped around seven emerging Strategic Priorities, which set out the future direction of NIAS and provide a coherent framework for improvement across person-centred care, workforce, system partnership, digital transformation, infrastructure and performance. These priorities represent an evolution of the organisation's strategic focus, informed by engagement, evidence and learning.

To support clarity and accessibility, visual frameworks and supporting materials are being developed to illustrate the strategic direction, interdependencies and long-term ambitions of NIAS. These visuals will enhance understanding of the 10-Year Strategy and will be incorporated as the strategy is finalised and formally agreed.

3.7 Organisational Structure

NIAS delivers and supports its services through the following directorates, each providing leadership, governance and operational capability across the organisation:

- **Chief Executive's Office** – overall strategic leadership, accountability and organisational direction.
- **Operations Directorate** – delivery of frontline emergency, urgent and non-emergency ambulance services.
- **Finance, Fleet and Estates Directorate** – financial management, procurement, fleet operations and estates.
- **Human Resources and Organisational Development Directorate** – workforce planning, recruitment, learning, development, wellbeing and culture.
- **Medical Directorate** – medical leadership, clinical governance and oversight of clinical standards.
- **Clinical Directorate** – clinical quality, education, practice development and continuous improvement.
- **Quality, Safety and Improvement Directorate** – governance, assurance, risk management, patient safety and quality improvement.
- **Planning, Performance and Corporate Services Directorate** – strategic planning, performance management, corporate services and information governance.

Year in Pictures

Blue Light Awards

NIAS attended the NI Blue Light Awards and won a number of categories including the Bravery and Courage Award presented to Darren Leonard and Patrick Donaghey of Altnagelvin Station, Matthew Smith (HROD) receiving the Overcoming Adversity Award and the Communications Team being awarded Support Staff of the Year.

We were also included in the Special Recognition Award presented to Joint Emergency Services Interoperability Principles (JESIP), collected by our Chief Executive, Maxine Paterson, for their outstanding multi-agency coordination and leadership during Storm Eowyn.

4. Performance Analysis

Overview of the Organisational Performance

This section provides an overview of organisational performance during the 2025–26 financial year, setting out how NIAS has performed within a highly pressured and interdependent health and social care environment.

Organisational performance is measured through a defined set of key performance indicators (KPIs) covering clinical outcomes, response performance, operational efficiency and workforce metrics. A summary of key indicators is provided below, with detailed analysis in subsequent sections. Performance is reported routinely to the Trust Board and its committees through a structured governance performance reporting framework, including monthly dashboards, exception reporting and escalation through the risk management framework.

While many pressures arise across the wider urgent and emergency care system, NIAS remains accountable for maximising the capacity, safety and performance of the resources available to us. As a critical component of the wider Health and Social Care (HSC) system, the Trust works collaboratively with partner organisations to develop and deliver responsive, integrated and person-centred models of care. Engagement with service users, carers, communities and partner agencies remains central to shaping service development and ensuring responsiveness to changing needs, access considerations and wider determinants of health and wellbeing.

The section that follows provides an analysis of NIAS' performance during 2025–26, outlining the key operational pressures and strategic challenges faced by the Trust. It describes the actions taken to manage risk, support staff and maintain safe and effective service delivery under sustained demand. The section also explains how NIAS has managed its financial resources throughout the year, reflecting the Trust's commitment to accountability, good governance and the effective stewardship of public funds.

4.1 Operational Performance

4.1.1 Accident and Emergency Call Demand and Activity 2025-26

During 2025–26, the Health and Social Care system continued to experience sustained and unprecedented pressure, and activity across NIAS reflected these wider system-wide challenges.

In the year under review, the Emergency Operations Centre (EOC) answered **240,884** emergency calls. These calls generated **177,567** incidents, each requiring either clinical assessment and advice from control room clinicians or a physical response by NIAS ambulance crews.

Of these incidents, **19,612** were safely resolved through clinical advice provided by telephone, enabling patients to access appropriate care without the need to dispatch an ambulance. The remaining **157,955** incidents required an on-scene response from NIAS crews.

Once on scene, NIAS clinicians resolved **44,064** incidents without the need for hospital conveyance (See and Treat rate **24.8%**). These included patients being discharged following appropriate clinical assessment and treatment or being referred to alternative community based or urgent care pathways.

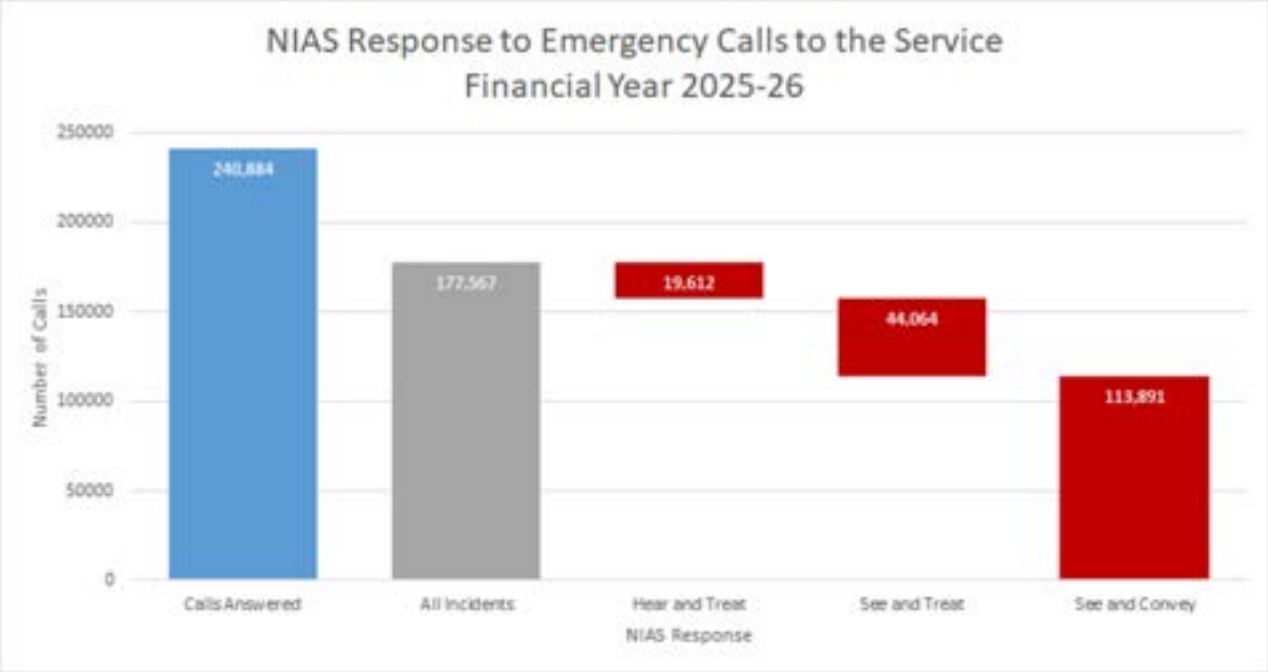
As a result, **113,891** service users were conveyed by NIAS ambulance crews to hospital settings during the 2025–26 financial year.

The table below highlights these key figures from the Financial Year 2025-26:

	2025-26
Emergency Calls Answered	240,884
Emergency Incidents	177,567
Hear and Treat	19,612
See and Treat at Scene	44,064
See and Convey to Hospital	113,891

Not all calls received require an emergency ambulance response. A proportion are clinically assessed as suitable for alternative management, including telephone advice, referral to appropriate services or scheduled care pathways. In addition, during periods of sustained high demand, some calls represent duplicate contacts from callers seeking updates on ambulance dispatch progress.

The chart below provides a visual representation of the flow of service users through our service during the 2025–26 financial year. It illustrates each stage of the person's journey — from initial contact through to clinical advice, on scene care, referral to alternative pathways, or conveyance to hospital — and highlights how NIAS resources are utilised across the system.



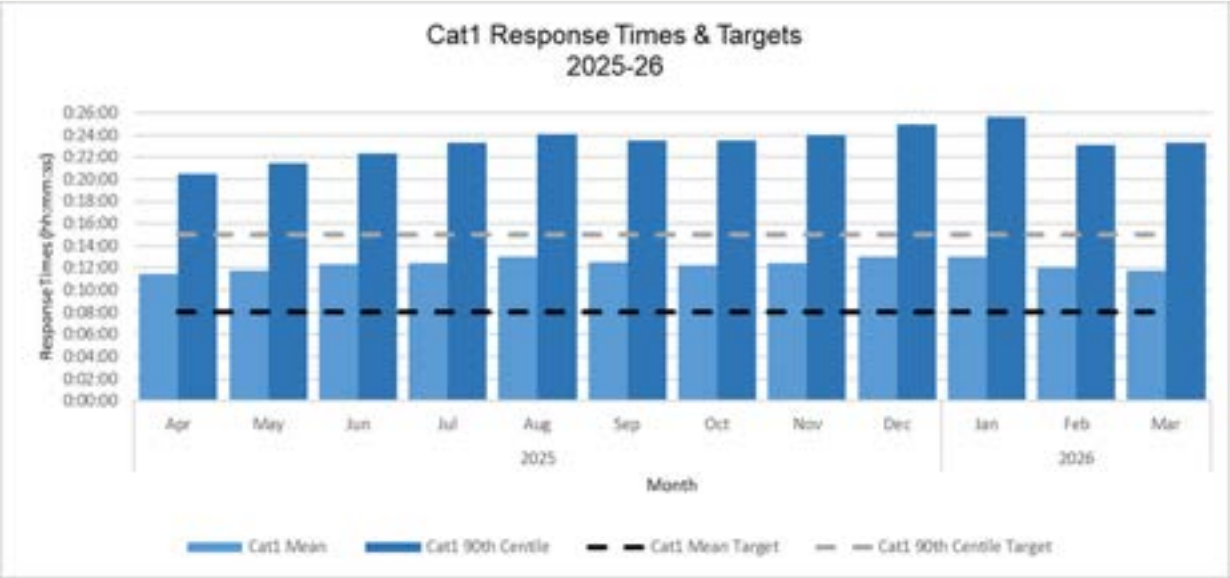
4.1.2 Operational Response Performance

Response time standards remain a key measure of ambulance service performance and are monitored by the Strategic Planning and Performance Group through monthly submissions. These indicators align with the national standards used across NHS England and ensure that NIAS performance is assessed consistently against recognised clinical and operational benchmarks.

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

4.1.3 Response Times 2025-26

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 2025 to 31 March 2026.

The below table for the period 1 April 2025 to 31 March 2026, demonstrates NIAS response performance for each of the category calls.

Performance against response time standards remained below target during 2025–26, primarily due to sustained system pressures, including hospital handover delays, increasing demand and reduced ambulance availability.

4.1.4 Operational Response Model Response Time Performance 2025-26

Category	Measurement	Standard	Performance
Cat1	Mean	00:08:00	00:12:03
	90th Centile (Calc)		00:23:16
Cat1T*	Mean	00:19:00	00:14:36
	90th Centile (Calc)		00:27:43
Cat2	Mean	00:18:00	01:21:29
	90th Centile (Calc)		03:06:44
Cat3	90th Centile (Calc)	02:00:00	08:21:38
Cat4	90th Centile (Calc)	03:00:00	05:37:46

***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.**

These challenges are reflected on the Corporate Risk Register and are subject to Board oversight.

The table below show the response times for each category of calls per divisional area for April 2025 to March 2026.

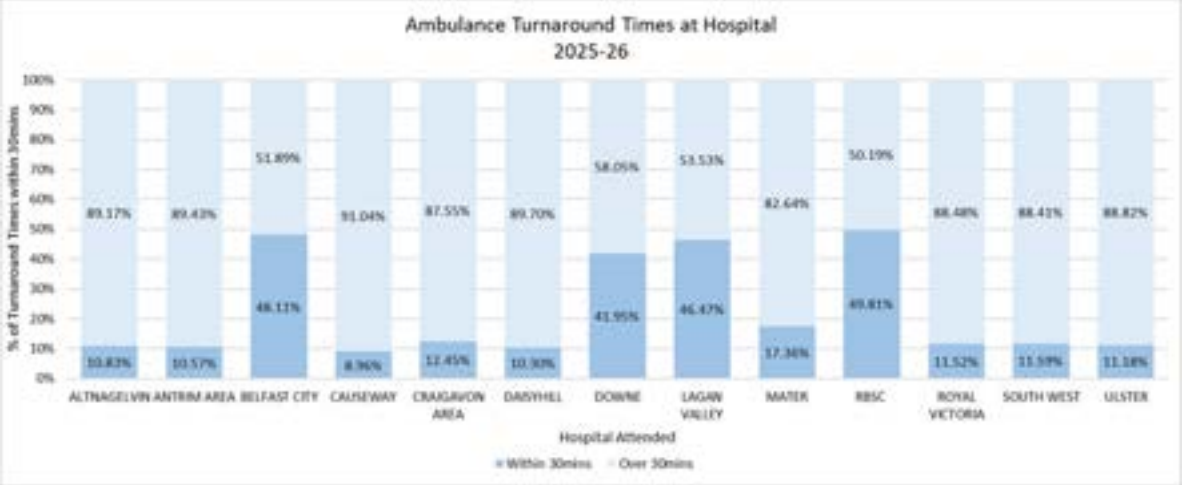
		Trust				
Category	**Metric**	Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat1	Mean	00:08:27	00:13:34	00:13:55	00:14:06	00:11:27
	Mean Target (8mins)	00:08:00	00:08:00	00:08:00	00:08:00	00:08:00
	90th Centile	00:14:12	00:25:05	00:26:16	00:26:33	00:22:49
	90th Centile Target (15mins)	00:15:00	00:15:00	00:15:00	00:15:00	00:15:00
Cat1T	Mean	00:10:13	00:15:20	00:17:54	00:17:44	00:14:29
	Mean Target (19mins)	00:19:00	00:19:00	00:19:00	00:19:00	00:19:00
	90th Centile	00:16:53	00:28:33	00:31:18	00:31:47	00:28:12
	90th Centile Target (30mins)	00:30:00	00:30:00	00:30:00	00:30:00	00:30:00

		Trust				
Category	**Metric**	Belfast HSCT	Northern HSCT	South Eastern HSCT	Southern HSCT	Western HSCT
Cat2	Mean	01:36:33	01:15:24	01:51:24	01:20:13	00:44:19
	Mean Target (18mins)	00:18:00	00:18:00	00:18:00	00:18:00	00:18:00
	90th Centile	03:47:22	02:49:57	04:06:00	03:00:35	01:39:35
	90th Centile Target (40mins)	00:40:00	00:40:00	00:40:00	00:40:00	00:40:00
Cat3	90th Centile	12:32:40	07:51:23	13:23:22	07:41:55	02:38:51
	90th Centile Target (2hrs)	02:00:00	02:00:00	02:00:00	02:00:00	02:00:00
Cat4	90th Centile	18:10:48	13:23:32	23:48:06	02:34:39	03:23:10
	90th Centile Target (3hrs)	03:00:00	03:00:00	03:00:00	03:00:00	03:00:00

4.1.5 Hospital Turnaround Times 2025-26

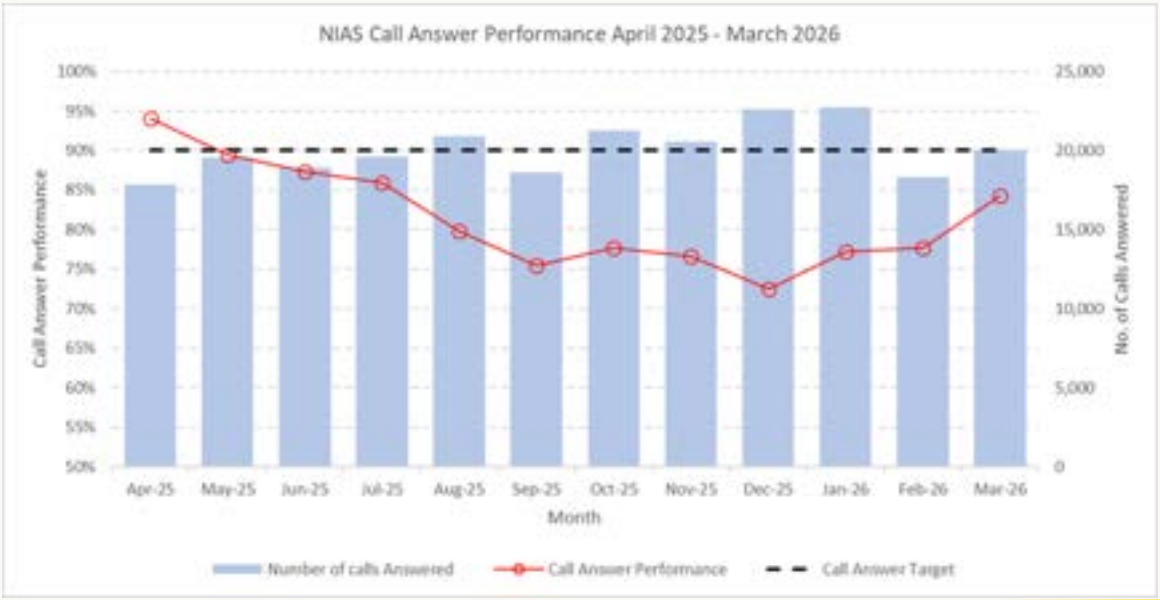
In 2025-26, only 12.7% of all ambulances arriving at hospitals achieved the 30 minute turnaround standard. Of the 113,964 emergency arrivals to Acute Emergency Departments across Northern Ireland, 99,541 had a turnaround time of over 30 minutes. This equates to 122,191 total operational hours lost, the equivalent of 24% of NIAS' operational capacity being tied up in hospital turnaround delays.

These figures are derived from internal modelling aligned with regional operational response methodologies and reflect differences in recording approaches between incident-based conveyance data and Emergency Department arrival datasets; they should therefore be interpreted alongside system-wide handover constraints.



4.1.6 Emergency Operations Centre (EOC) Call Answer Performance

EOC aims to answer 90% of 999 calls within 5 seconds of the call being placed to NIAS by the BT Emergency Operator. From April 2025 to March 2026, 81% of 999 calls were answered within 5 secs.The chart below illustrates the monthly 999 call demand and associated calls answer performance during the past twelve months.



NIAS' 30th Birthday

On 01 April 2025, NIAS turned 30 years old marking the occasion with some delicious cakes that were sent to staff across the Trust.

4.2 Emergency Operations Centre (EOC)

The EOC remained central to NIAS' ability to deliver a safe, effective and coordinated emergency response during 2025–26. Operating within a sustained period of high demand and system constraint, the EOC continued to provide critical triage, clinical decision-making and operational command and control, supporting both patients and frontline crews across Northern Ireland.

Throughout the year, the EOC balanced increasing call demand, workforce pressures and system delays with a continued focus on patient safety, call quality and service resilience.

4.2.1 Workforce and Staffing

The EOC experienced sustained workforce pressure during 2025–26, particularly within emergency call-taking roles. Recruitment delays earlier in the year temporarily constrained available capacity, coinciding with rising call volumes from summer 2025 onwards and earlier-than-anticipated winter escalation.

Despite these pressures, EOC staff continued to deliver high standards of performance and professionalism. Targeted recruitment activity accelerated during the year, improving staffing resilience and stabilising workforce availability. The establishment of full 24/7 Duty Performance Manager coverage strengthened operational oversight, decision-making and direct support to call-handling staff during peak demand periods.

Targeted recruitment and workforce stabilisation activity improved resilience and capacity during the latter part of the year. However, the impact on overall response performance was constrained by ongoing system pressures beyond the direct control of the Trust.

4.2.2 Training, Development, and Quality Improvement

Training and development activity remained aligned to operational demand and service risk. Emergency Medical Dispatcher (EMD) cohorts progressed through structured training programmes, supported by the development of newly qualified EMD mentors to sustain quality and capacity.

Control Officers continued to develop competencies in Joint Emergency Services Interoperability Principles (JESIP), interagency coordination and major incident management. These were supported through supervised shadowing opportunities with Hospital Ambulance Liaison Officers (HALOs) and partner emergency service control rooms.

The introduction of the Dispatch Audit Project during the year marked a significant step change in quality assurance. This programme established a consistent and structured approach to dispatch auditing, strengthening feedback, learning and assurance across the EOC.

4.2.3 ACE Accreditation – Third Award (January 2026)

In January 2026, the NIAS Emergency Operations Centre achieved its third consecutive Accredited Centre of Excellence (ACE) award. This independent accreditation provides assurance that emergency medical dispatch, triage and caller care continue to meet internationally recognised standards.

Sustained ACE accreditation reflects the professionalism of the EMD workforce, the strength of quality assurance arrangements and the organisation's commitment to safe, standardised and patient-centred emergency call handling.

4.2.4 Recognition and Staff Engagement

During 2025–26, EOC staff were recognised through formal recognition events and peer-nominated awards, celebrating excellence in call compliance, patient care, teamwork and professionalism.

Recognition also extended to staff involvement in critical lifesaving incidents, including telephone-assisted resuscitations and emergency childbirth support. These events reinforce organisational values, support staff morale and highlight the contribution of EOC colleagues to patient outcomes.

4.2.5 Performance and Call Quality Standards

Throughout the reporting period, Accreditation as a Centre of Excellence-level performance was maintained within the EOC. Regular call auditing and quality assurance were delivered through established monthly processes supported by the Control Training and Quality Improvement Unit. Performance is assessed against locally agreed and nationally benchmarked targets. Where performance falls below expected levels, variance and contributory factors are explained within the narrative.

Audit findings demonstrated sustained compliance with ACE performance thresholds, providing assurance of call-handling quality, dispatch accuracy and adherence to clinical decision-support standards. Learning identified through audit activity continued to inform targeted education and service improvement.

	Percent	Number of Cases
High Compliance	60%	2314
Compliant	26%	1014
Partial Compliance	6%	238
Low Compliance	3%	98
Non-Compliant	5%	179
Totals	100%	3843

4.2.6 Technical and Digital Developments

During 2025–26, EOC delivered a programme of targeted technical and digital enhancements designed to strengthen operational resilience, improve dispatch efficiency and support safer, timelier patient care during periods of sustained system pressure.

Auto Dispatch for Category 1 Calls

Automated dispatch functionality was introduced for Category 1 (immediately life-threatening) incidents, enabling the Computer Aided Dispatch (CAD) system to allocate the nearest available ambulance automatically without manual intervention. This reduced dispatch delays, supported faster mobilisation of resources for critically ill patients and improved consistency in response during peak demand periods.

Auto-Clear at Hospital

Auto-clear functionality was implemented following recorded patient handover and the completion of the designated make-ready period at hospital sites. This enhancement streamlined the return of ambulances to an available state, reduced manual processing and improved overall fleet availability, particularly during periods of significant hospital handover delay.

Improvement of Average Category 1 Allocation

- 3min 29s in Dec 2024 (pre-deployment)
- 2min 55s in July 2025 (pre-deployment)
- 1min 52s in Feb 2026 (post-implementation)

Auto-Planning for Scheduled Care

Within Scheduled Care services, automated planning and dispatch functionality was introduced for regular outpatient and planned journeys. This improved scheduling efficiency, supported more effective resource utilisation and contributed to more reliable delivery of non-emergency patient transport.

Together, these CAD-enabled developments strengthened operational efficiency, reduced avoidable delay and improved responsiveness across both emergency and scheduled care pathways.

4.2.7 Major Event Support and Operational Resilience

The EOC played a key role in supporting NIAS operational responses to major events during the year. Notably, during the 153rd Open Championship at Royal Portrush, enhanced EOC systems enabled real-time onsite command, incident management and ambulance dispatch for the first time.

Additional investment in digital radio equipment and refurbishment of the Ambulance Command Cell further strengthened NIAS' preparedness to manage significant and complex incidents, enhancing organisational resilience.

4.3 Emergency Preparedness, Resilience and Response (EPRR)

4.3.1 Progress since 2024–25

During 2025–26, the EPRR function continued its programme of transformation, with strengthened governance, increased staffing capacity and improved assurance arrangements.

Significant progress was made against the HSC Core Standards for Emergency Planning, including policy review, training delivery and exercising activity. Digital developments, including new dashboards and business intelligence tools, enhanced organisational visibility of incident response and preparedness.

4.3.2 Performance movements

Performance oversight was strengthened through the introduction of internal key performance indicators and improved reporting arrangements.

Specialist capacity within Hazardous Area Response Team (HART) improved during the latter part of the year following targeted recruitment and training activity, contributing to increased resilience and coverage.

4.3.3 Key Achievements and Challenges

Key achievements during the year included:

- Successful completion of a comprehensive 12-week HART training programme.
- Introduction of a revised Physical Competency Assessment aligned with UK standards.
- Expanded partnership working across emergency planning organisations.

Challenges remained in sustaining specialist capability and balancing preparedness activity with ongoing operational pressure. These risks continue to be managed through prioritisation, workforce planning and governance oversight.

4.3.4 Risks and Mitigations

Previously identified risks relating to capacity and sustainability were materially mitigated through expansion and stabilisation of the EPRR team structure. Work continues to strengthen Specialist Operations across NIAS, ensuring ongoing alignment with regional and national emergency preparedness standards.

4.3.5 Exercises, Incidents and Learning

NIAS continued to meet statutory exercising requirements through a structured programme overseen by a newly established Exercise Working Group. Multi-agency exercising remained central to interoperability and learning, supported by targeted training across command and specialist roles.

4.3.6 System Resilience and Dependencies

EPRR activity during the year reflected the interdependent nature of system resilience across HSC. Progress against the new three-year self-assessment framework introduced by the Department of Health continues to inform a prioritised improvement programme. Participation in Joint Operational Learning (JOL) activity through JESIP ensured national learning was embedded into NIAS operational practice.

4.3.7 Forward Look (2026–27)

EPRR activity will focus on consolidating progress and strengthening preparedness, learning and specialist capability across NIAS. Key priorities include:

- Strengthening organisational learning from incidents and exercises.
- Supporting preparedness for major planned events, including Fleadh Cheoil na hÉireann (Belfast, August 2026).
- Continued development of HART and specialist capability.
- Progressing estate solutions for EPRR and HART accommodation.

HART Paramedic Training

Friday 12th December, 7 new HART Paramedics completed an intensive 12 week HART training course ensuring they could access and treat patients in hazardous environments including safe working at height, confined space, water/flood rescue, CBRN/HAZMAT and mountain/remote rescue.

4.4 Patient Care Service (Scheduled Care)

4.4.1 Background

The Scheduled Care Service provides non-emergency patient transport across Northern Ireland, supporting access to planned healthcare including renal dialysis, chemotherapy, outpatient appointments, admissions, transfers and discharge.

SCS operates within a destination focused planning model, with NIAS resources and the Voluntary Car Service (VCS) prioritised, supported where required by Independent Ambulance Providers and Taxi Providers.

NIAS operates with a funded SCS workforce of 269.5 wholetime equivalent (WTE) Ambulance Care Assistants (ACAs). Of these, 12 are assigned to NISTAR, 30 to assist with unscheduled care through the EOC, providing care during lower acuity non-emergency journeys with the remaining assigned to SCS duties.

4.4.2 Progress since 2024–25

Strengthening workforce resilience remained a priority during 2025–26. Targeted recruitment activity improved staffing stability, supported service continuity and reduced reliance on supplementary provision. There have been three ACA courses facilitated this year with a further two planned for 2026-27.

4.4.3 Ambulance Care Attendants

Natural workforce turnover, progression and retirements continued to impact capacity. In response, NIAS delivered focused recruitment and education activity, resulting in successful appointment of new Ambulance Care Assistants and strengthened frontline SCS capacity.

4.4.4 Scheduled Care Service Team Leaders

Thirteen Scheduled Care Service Team Leaders were appointed across the region, providing structured local leadership, improved operational coordination and enhanced staff support.

4.4.5 Scheduled Care Service Sector Leads

Recruitment to Scheduled Care Sector Lead roles progressed during the year, adding an additional tier of leadership and operational resilience. Five Sector Leads were appointed and commenced March/ April 2026.

4.4.6 Key Achievements and Challenges

Key achievements included strengthened Voluntary Car Service training, improved leadership capacity and stabilised workforce supply.

Challenges remained in balancing demand levels with capacity and managing system-driven changes in referral practice.

4.4.7 Risks and Mitigations

Changes in referral patterns across parts of the system required adapted booking pathways. Mitigations were implemented to manage demand safely, reduce disruption and maintain appropriate access to transport services.

4.4.8 Demand, Cancellations and Delays

Demand for PCS services continued to exceed available capacity. A review of PCS rosters was initiated to improve productivity, resource availability and patient experience.

4.4.9 Use of Alternative Providers

The Voluntary Car Service continued to play a vital role in supporting vulnerable patients and reducing pressure on ambulance resources. Recruitment activity continued, though capacity remained below pre-pandemic levels.

Taxi and Independent Ambulance Provider usage reduced compared to the previous year, reflecting improved ACA recruitment and a shift towards multi-patient journeys.

4.4.10 Forward Look (2026-27)

During 2026–27, NIAS will focus on:

- Further strengthening PCS workforce resilience.
- Implementing revised rotas to improve productivity.
- Expanding and sustaining the Voluntary Car Service.
- Reducing reliance on supplementary providers where safe and appropriate.

4.5 Clinical Improvement

During 2025–26, the Clinical Directorate delivered a focused programme of clinical improvement aimed at strengthening clinical capability, improving patient outcomes and supporting service resilience within a highly constrained system environment. Clinical improvement activity was aligned to organisational strategic priorities and underpinned by established clinical governance, audit and assurance arrangements.

The work delivered during the year reflects the Trust's key clinical achievements and challenges, addresses principal clinical risks and mitigations, demonstrates learning from outcomes and incidents, and describes how workforce capability and clinical pathways are developed and governed. These elements are intentionally addressed within the integrated narrative below and remain subject to routine senior clinical oversight, medical assurance, and Board assurance.

Medical leadership through the Medical Directorate provides professional assurance across this programme, supporting clinical decision-making, risk management and learning from outcomes.

4.5.1 Community Resuscitation

During 2025–26, community resuscitation capability continued to expand, with 439 active Community First Responders across 25 schemes, approximately 2,500 GoodSAM responders, and 4,305 public access defibrillators registered, representing an increase of around 600 devices year-on-year.

Community resuscitation remained a major area of clinical development, strengthening early intervention and public response capability for out-of-hospital cardiac arrest. Expansion of Community First Responder schemes in both scale and geographic coverage was supported by ongoing recruitment, training and robust governance arrangements.Public CPR and Automated External Defibrillator (AED) awareness activity continued at scale through engagement with schools, community groups and public events. Growth of the GoodSAM responder network further enhanced rapid bystander intervention. Collectively, these developments strengthened resuscitation capability and contributed to improved patient outcomes.

4.5.2 Integrated Clinical Hub and Urgent Care Team

The Integrated Clinical Hub (ICH) continued to mature during 2025–26 as a fully embedded, clinically led and recurrently funded service model. Expansion of remote hub locations, including Kilkeel alongside Ballymena, Castlederg and Armagh, strengthened resilience, workforce sustainability and business continuity.

Medical oversight supports the governance of early clinical decision-making models, including scope of practice, escalation and clinical risk, providing assurance on safety and professional standards. Hear and Treat activity increased significantly during the year, with the ICH achieving a monthly peak Hear and Treat rate of 17% in January 2026, compared to a historical baseline of approximately 4%. The Hear & Treat activity increased to 11%, reflecting early progress toward our clinical response model, representing a substantial shift towards early clinical decision-making and more appropriate management of patients without conveyance to hospital.

Alongside remote clinical assessment through Hear and Treat, early clinical decision-making is also delivered on scene through See and Treat, enabling NIAS clinicians to assess, treat and safely discharge or refer patients without conveyance where clinically appropriate. See and Treat activity is supported by the same clinical governance, education, supervision and audit framework as remote decision-making, providing assurance on safety, consistency and patient outcomes. Operational activity and See and Treat rates are reported in Section 5.1.

Quality and safety indicators provide assurance on this expanded remote clinical model. Recontact rates for FY 2025-26 reduced to 1.6%, down from the prior year performance above 4%, indicating improved clinical assessment, decision-making and patient confidence in outcomes.

The embedding of a Mental Health Practitioner pilot within the ICH, alongside recruitment to the NIAS Mental Health Lead role, further strengthened the Trust's ability to manage callers presenting with primary mental health needs and to support access to alternative care pathways.

Collectively, these developments increased clinical capacity at the point of first contact, mitigated clinical risk during periods of sustained system pressure and supported more effective use of ambulance resources.

4.5.3 Complex Case Team

The Complex Case Team continued to deliver a proactive, multidisciplinary approach to supporting individuals who frequently access emergency services. Increased staffing capacity strengthened data oversight and closer partnership working with statutory and voluntary organisations supported earlier intervention and reduced repeated emergency contact among managed cohorts.

This work contributed to improved patient outcomes, more appropriate use of emergency services and reduced avoidable demand, while also informing system-wide learning on unmet clinical and social need within vulnerable populations.

For individuals supported by the Complex Case Team, proactive case management reduced average time to first intervention from 198 days to 5 days from the previous year, contributing to a 71% reduction in 999 calls and a 75% reduction in Emergency Department conveyances within managed cohorts.

4.5.4 Clinical Education and Advanced Practice

Clinical education and the development of advanced clinical practice remained central to the Trust's clinical improvement programme during 2025–26. Progress continued in establishing Advanced Paramedic roles in both Urgent Care and Critical Care, supported by defined education pathways, supervision arrangements and governance structures that provide assurance on scope of practice and patient safety.

Investment in education and training supported workforce capability, sustainability and the safe expansion of advanced practice, while maintaining alignment with national frameworks and professional standards.

Workforce capability was further strengthened through expansion of education and supervision activity, including growth of the Newly Qualified Paramedic programme from 48 to 96 learners and an increase in active clinical supervision from 42% to 86% over the reporting period.

4.5.5 Performance, Outcomes and Learning

Clinical performance indicators during 2025–26 demonstrated improvement across a number of priority outcome areas, reflecting the impact of strengthened clinical governance, early clinical decision-making and targeted service improvement activity.

Out-of-hospital cardiac arrest (OHCA) outcomes improved during the reporting period. Median OHCA survival increased from 7.4% to 9.5%, while median return of spontaneous circulation (ROSC) rates increased from 24.0% to 29.6%. These improvements reflect enhanced clinical practice, strengthened resuscitation capability and continued investment in education, audit and clinical oversight.

Performance improvements were supported by routine clinical audit, learning from incidents and structured review through established clinical governance arrangements. Learning identified through these processes informed targeted education, pathway refinement and service improvement activity, reinforcing a culture of continuous learning and quality improvement.

Clinical performance, outcomes and learning are reviewed routinely through senior clinical governance structures, with medical leadership contributing to interpretation and assurance, providing assurance to the Board on the effectiveness and safety of clinical care delivered during a period of sustained system pressure.

4.5.6 Risks, Assurance and Governance

Key clinical risks during the year related to increasing patient acuity, sustained system pressure and the expansion of remote clinical decision-making. These risks were mitigated through strengthened audit arrangements, enhanced senior clinical oversight, defined escalation processes and routine reporting through Quality, Safety and Improvement governance structures, providing assurance to the Board.

4.5.7 Forward Look (2026–27)

During 2026–27, clinical improvement activity will focus on consolidating progress made to date, further strengthening early clinical decision-making, expanding community responder capability and embedding advanced clinical practice roles.

Continued emphasis will be placed on clinical assurance, education capacity and learning from outcomes and incidents, supporting safe, sustainable improvement and improved patient outcomes within a challenging system environment.

Team NIAS at Portrush

Team NIAS at Royal Portrush for The 153rd Open, providing ambulance cover to the tens of thousands who attended. Thank you to everyone who worked tirelessly to help keep spectators and competitors safe.

4.6 Service User Feedback Team (SUFT) Overview

NIAS values service user feedback as a critical source of assurance, learning and improvement. The Service User Feedback Team (SUFT) is responsible for the consistent and timely management of complaints, concerns and compliments, ensuring statutory compliance while supporting learning that improves patient care and experience.

Feedback received through the Service User Feedback Team provides insight into the lived experience of service users and carers and offers an important perspective on the impact of system pressures on communication, access and confidence in care.

4.6.1 Progress during 2025–26

A significant development during the year was the successful implementation of the Model Complaints Handling Procedure (MCHP) from January 2026, aligning NIAS complaints handling processes with the Northern Ireland Public Services Ombudsman (NIPSO) framework.

This transition strengthened governance, transparency and consistency by introducing:

- A standardised two-stage complaints process
- Revised statutory response times
- Enhanced oversight and reporting arrangements

The implementation of MCHP represents a key governance milestone, embedding a more robust and defensible approach to complaints management across the Trust.

4.6.2 Performance and Themes

During 2025–26, SUFT managed a sustained volume of feedback reflecting increasing service demand and heightened public engagement. While the overall complaint rate remained low relative to ambulance activity, complaints continued to highlight known system pressures rather than individual practice.

Recurring themes included:

- Delays in response or transportation
- Cancellations or changes to planned journeys
- Communication and information provision
- Perceived quality of care

Timeliness improved following implementation of MCHP, with strong compliance achieved for Stage 2 responses, providing assurance on escalation and review processes during a period of system transition.

Compliments received during the year continued to highlight professionalism, compassion and clinical care delivered by NIAS staff across emergency, scheduled and support services.

4.6.3 Learning, Improvement and Risks

Learning from complaints and concerns informed a range of targeted actions during the year, including improvements to:

- Emergency Operations Centre guidance and escalation processes
- Clinical refresher education in priority risk areas
- Decision-support tools and performance dashboards
- Communication with service users during delays and system disruption

4.6.4 Assurance and Forward Look

SUFT activity is subject to routine governance oversight, supporting Board assurance on patient experience, complaints handling and learning from feedback. No patterns of concern were identified requiring escalation to NIPSO during the reporting period.

During 2026–27, priorities will focus on:

- Embedding and optimising MCHP processes
- Improving consistency and timeliness of Stage 1 responses
- Strengthening SUFT capacity and resilience
- Further integrating feedback learning into clinical, operational and workforce governance

These actions will support continued transparency, fairness and learning, reinforcing NIAS' commitment to improving patient experience even within a highly pressured system.

4.7 Serious Adverse Incident (SAI) Reviews

NIAS is committed to a robust, transparent and learning-focused approach to the identification, review and management of Serious Adverse Incidents processes form a critical component of the Trust's quality and safety governance framework, providing assurance to the Board, regulators and the public that serious risks are identified promptly, reviewed proportionately and used to drive improvement in patient safety, clinical practice and organisational systems.

SAI activity during the reporting period reflects sustained system pressure, increasing patient acuity and improved organisational confidence in identifying and escalating incidents for review. The Trust applies a fair and just culture approach throughout the SAI process, recognising the impact of incidents on service users, families and staff while ensuring learning is embedded and risk is actively managed.

The Medical Directorate provides consultant-level clinical review of SAIs, supporting causal analysis, assurance of findings and the translation and dissemination of learning into clinical practice across the Trust.

4.7.1 SAI Activity and Performance

During 2025–26, NIAS reviewed a high volume of incidents as part of its SAI screening and escalation process, with a proportion meeting the threshold for notification to the Strategic Planning and Performance Group (SPPG). The increase in notifications reflects both ongoing operational pressures — including response delays and hospital handover challenges — and strengthened understanding and application of regional SAI criteria.

All SAIs were notified to SPPG within the required statutory timescales, providing assurance on the prompt escalation of serious risk.

4.7.2 Engagement with Service Users, Families and Carers

Engagement with service users and families remains a core and integral element of the SAI process, underpinned by openness, honesty and compassion. Where required, timely contact was made to explain the review process, provide updates and offer opportunities for involvement.

Not all cases enabled engagement, primarily due to unavailable contact details or considerations relating to the wellbeing of individuals involved. Where engagement could not be completed, this was recorded and managed in line with regional guidance.

4.7.3 Timeliness, Risk and Assurance

Timeliness of SAI review completion remains a recognised challenge. Average completion times continued to exceed regional guidance, reflecting case complexity, workforce abstraction pressures, multi-agency dependencies and the need to ensure meaningful engagement with service users and families.

Importantly, while reviews remain open, identified risks are actively controlled and monitored through established operational and quality governance arrangements. Immediate safety actions, escalation processes and senior oversight ensure that patient and public safety is prioritised throughout the review lifecycle, providing assurance to the Board despite extended completion times.

4.7.4 Themes, Learning and Improvement

Analysis of completed SAIs identified recurring themes aligned to national and regional ambulance risk frameworks, including call handling and dispatch, clinical assessment and treatment, and the impact of delayed response.

Learning arising from SAI reviews informed a range of tangible improvements during the year, including strengthened decision-making safeguards, targeted clinical education, enhancements to ECG capability and improvements in operational dashboards to support earlier risk identification. Learning is disseminated through established governance routes and monitored to ensure implementation, reinforcing the Trust's commitment to translating review findings into measurable improvement rather than process alone.

4.7.5 Governance and Oversight

SAI activity is managed in accordance with regional SPPG requirements and statutory obligations. Oversight is provided through Quality, Safety and Improvement governance structures, with routine reporting, trend analysis and scrutiny at senior management and Board-level committees.

Where appropriate, incidents were escalated to external oversight bodies in line with statutory processes, providing further assurance on transparency and accountability.

4.7.6 Forward Look

During 2026–27, NIAS will focus on improving the timeliness, consistency and quality of SAI reviews, while preparing for transition to the new regional Patient Safety Incident Management framework.

Priorities include further standardisation of review processes, continued investment in review capability and strengthened access to clinical outcome data, ensuring ongoing transparency, learning and assurance in the management of serious patient safety incidents.

4.8 Infection Prevention and Control

The Infection Prevention and Control (IPC) Service provides expert, evidence-based leadership to minimise the risk of healthcare-associated infection and protect the safety of service users, staff and the wider public. IPC remains a core component of NIAS' quality and safety framework, supporting safe operational delivery across frontline ambulance services, control environments, vehicles and estates.

IPC activity during the reporting period was delivered within a highly pressured operational context, characterised by sustained system demand, increasing patient acuity and frequent exposure to high-risk clinical environments. Despite these challenges, robust IPC controls, surveillance and assurance arrangements remained in place throughout the year.

4.8.1 IPC Activity, Performance and Learning

During 2025–26, the IPC Service delivered a comprehensive programme of audit, surveillance, education and advisory support across NIAS operational and corporate settings. This included hand hygiene, personal protective equipment (PPE) and environmental audits, supported by structured follow-up and escalation where issues were identified.

Audit findings and surveillance data were routinely reviewed to identify trends and inform targeted improvement actions. Learning from audits, incidents and occupational exposure events was disseminated through established governance routes and operational engagement, supporting improvements in clinical practice, environmental cleanliness and staff behaviours in high-risk settings.

Updates to Aseptic Non-Touch Technique training and refreshed IPC education materials were embedded within induction and ongoing training programmes, strengthening frontline competence and consistency.

4.8.2 Risks, Mitigations and Assurance

IPC risks for an ambulance service include exposure to infectious disease, variations in environmental controls, and the impact of sustained operational pressure on compliance. These risks remained under active management during the year through a combination of routine audit, education, expert advisory support and integration of IPC considerations into wider operational and environmental assurance processes.

Hand hygiene compliance remained on the corporate risk register at a low residual risk rating, supported by ongoing surveillance and targeted quality improvement activity.

Identified issues were escalated appropriately and monitored to ensure timely resolution, providing assurance that IPC risks were being effectively controlled.

IPC performance, risks and learning were subject to routine governance oversight through established Quality, Safety and Improvement structures, providing visibility and assurance to senior leadership and the Board.

4.8.3 Partnership Working and Preparedness

The IPC Service continued to work closely with internal operational teams, Occupational Health, Environmental and Vehicle Cleanliness services and regional IPC networks to ensure consistent application of best practice and alignment with emerging guidance.

Preparedness for high-consequence infectious diseases and future pandemic scenarios remained a priority, informed by national learning, regional collaboration and review of existing plans and guidance.

4.8.4 Forward Look

During 2026–27, IPC priorities will focus on strengthening preparedness for emerging infectious threats, expanding audit and surveillance activity, and further embedding IPC awareness and accountability across the organisation.

Continued collaboration with regional and national partners, alongside targeted education and quality improvement activity, will support maintenance of high IPC standards and operational readiness within an evolving risk environment.

Community Engagement

On 21 June 2025, the NIAS Community Resuscitation Team joined Armed Forces Day in Newtownards, providing CPR and AED demonstations which were a big hit with the crowds. Thank you to the team who attended this event and many others across this past year.

4.9 Transformation and Improvement Programmes

NIAS continues to deliver a focused portfolio of transformation and improvement programmes designed to strengthen operational resilience, improve patient outcomes and support long-term sustainability in a highly constrained system environment. Transformation activity during the year improved organisational readiness for change by clarifying delivery ownership, strengthening governance arrangements, and aligning improvement activity more directly with operational and clinical priorities.

These programmes align to Caring Today, Planning for Tomorrow – Our Strategy to Transform 2020–26 and the Corporate Plan 2024–26, supporting both immediate service pressures and longer-term system reform.

During 2025–26, transformation activity focused on delivery of a defined portfolio of programmes, including:

- Electronic Patient Care Record (ePCR) Renewal Programme
- Culture Transformation Programme
- Operational and clinical transformation aligned to Caring Today, Planning for Tomorrow (2020–26)
- Development of the Trust's new ten-year organisational strategy

These programmes were delivered through established governance and assurance arrangements, providing oversight and assurance on delivery, risk management and benefits realisation.

4.9.1 Delivery, Progress and Learning

During the reporting period, transformation activity focused on initiatives that delivered tangible benefit to patient safety, service resilience and workforce sustainability. Close collaboration between transformation, operational and clinical teams ensured initiatives were grounded in frontline reality and responsive to emerging risk.

Key areas of progress included:

- Operational efficiency initiatives to maximise effective use of available capacity
- Continued progression of digital and clinical systems as enablers of safer, more integrated care
- Strengthened alignment between transformation delivery, risk management and performance oversight

These programmes supported incremental improvement while recognising the limits of organisational capacity within the wider health and social care system.

4.9.2 Culture Transformation

Recognising that sustainable improvement depends on culture as well as systems, NIAS continued to progress its Culture Transformation Programme during the year, with a clear focus on strengthening leadership capability, inclusion, psychological safety and staff engagement. This work is explicitly linked to improving patient safety, supporting staff to raise concerns, and strengthening learning from Serious Adverse Incidents and other safety events. This work aligns closely with workforce wellbeing initiatives and national learning across the ambulance sector.

4.9.3 Governance, Risks and Assurance

Transformation programmes were subject to established governance and assurance arrangements, ensuring alignment with corporate planning, financial controls and risk management. Capacity constraints, change fatigue and interdependencies with regional systems remained recognised risks and were actively managed through prioritisation, phased delivery and engagement with staff and stakeholders.

Progress, benefits and risks were routinely monitored through senior management and Board-level structures, providing assurance that transformation activity remained controlled and aligned to organisational priorities.

4.9.4 Forward Look

During 2026–27, transformation activity will focus on consolidating progress made under the current strategy while supporting transition to the Trust's next organisational strategy. Priorities include strengthening culture and leadership capability, improving operational efficiency through data-enabled decision-making and ensuring transformation activity supports future models of urgent and emergency care.

4.10 Information Governance Compliance

Information Governance (IG) is fundamental to the delivery of safe, lawful and effective ambulance services. NIAS operates within a complex information environment, managing high volumes of sensitive clinical, operational and workforce data on a daily basis. Maintaining public trust, regulatory compliance and cyber resilience remained a core organisational priority during 2025–26.

4.10.1 Governance, Compliance and Performance

During the year, NIAS strengthened Information Governance leadership, oversight and assurance arrangements. Enhanced executive accountability and the establishment of the IG and Cyber Security Steering Group improved visibility of compliance performance, emerging risks and statutory obligations. Progress included:

- Improved oversight and tracking of Freedom of Information and Subject Access Requests
- Strengthened compliance with data protection and confidentiality requirements
- Continued digitisation of legacy records to improve efficiency and information security

NIAS routinely monitors Legislative Compliance for Freedom of Information (FOI) and Subject Access Requests (SAR) received as part of the Trust responsibilities as a Data Controller. The Trust proactively continues to release FOI and SAR requests in line with statutory targets, whilst working with the Information Commissioner's Office (ICO) to maintain current FOI compliance in line with targets of 90% and also managing SAR compliance accordingly.

Mandatory Information Governance training remained a core assurance control, with improved monitoring and escalation supporting increased compliance across operational and corporate teams.

4.10.2 Risk, Incidents and Assurance

IG and cyber security risks related primarily to increasing data complexity, system integration and evolving cyber threats. These risks were actively managed through Data Protection Impact Assessments, supplier assurance processes and routine monitoring through governance structures.

Information governance incidents were managed in line with statutory requirements, with engagement with external regulators undertaken where thresholds were met. Trend analysis and learning informed targeted improvement actions, providing assurance that information risk was being effectively controlled. Oversight through internal audit, the IG Steering Group and the Governance, Audit, Risk and Assurance Committee provided assurance to the Board.

4.10.3 Forward Look

During 2026–27, IG priorities will focus on strengthening organisational maturity, supporting transformation and digital enablement, aligning with evolving cyber security threats and continuing reduction of legacy paper records. These actions will support safe, modern and integrated service delivery within an increasingly data-driven environment.

4.11 Workforce

NIAS recognises that the wellbeing, capability and resilience of its workforce are fundamental to the delivery of safe, high-quality ambulance services. During 2025–26, workforce activity focused on stabilisation, recovery and resilience, delivered against a backdrop of sustained system pressure across Health and Social Care.

Workforce performance, risks and compliance were actively managed through established corporate controls, supported by routine monitoring, executive oversight and Board assurance.

4.11.1 Supporting Our Staff: Health, Wellbeing and Engagement

During the year, NIAS continued to prioritise staff health, safety and wellbeing, recognising the cumulative impact of sustained operational pressure, exposure to traumatic incidents and moral injury. Trauma-informed support arrangements remained embedded, including access to psychological support, Critical Incident Stress Management, peer support pathways and occupational health services.

Targeted wellbeing initiatives were delivered across the organisation, supported by local leadership engagement and partnership working. These arrangements aimed to support recovery, resilience and retention while reinforcing the Trust's commitment to staff care.

Staff engagement and early connection to organisational values were supported through the Corporate Welcome Programme, providing a consistent and supportive induction for new starters. This programme reinforced expectations around patient safety, professionalism, wellbeing support and organisational culture from entry to the Trust.

4.11.2 Recognition, Performance and Development

Recognition of staff contribution remained a core component of workforce engagement and organisational culture. During 2025–26, NIAS staff were recognised through a range of internal and external mechanisms reflecting professionalism, compassion and excellence in patient care.

This included recognition at regional and national award events, such as the Northern Ireland Blue Light Awards, where NIAS staff and teams were acknowledged for bravery, resilience, partnership working and outstanding service. Such recognition provides external validation of staff contribution and reinforces pride in the organisation.

Recognition also extended to long-service and retirement awards, acknowledging the commitment, experience and contribution of staff concluding their careers with NIAS.

These events provide an important opportunity to recognise service, support positive transitions and reinforce organisational values.

Personal Development and Performance Review (PDPR) processes remained in place to support workforce development, performance management and alignment with organisational priorities. PDPR arrangements provided structured opportunities for supervision, reflection and development planning, supporting workforce capability and succession.

Together, recognition, PDPR and Corporate Welcome arrangements contribute to a positive organisational culture and sustained staff engagement.

4.11.3 Workforce Supply, Capacity and Absence

Recruitment, education and workforce planning activity continued to support recovery towards funded establishment levels across operational, clinical and corporate roles. Oversight of workforce supply, demand and deployment was maintained through the Tactical Workforce Group, providing focused assurance on capacity and resilience.

Sickness absence remained a key organisational risk. Performance was monitored through corporate dashboards and reviewed routinely by senior leadership. Targeted interventions focused on early management, consistency of approach and safe return-to-work arrangements, supporting staff wellbeing and service continuity.

4.11.4 Leadership, Culture and Equality

Effective leadership and organisational culture remain central to safe service delivery and workforce sustainability. During the year, NIAS continued to develop its approach to leadership capacity and operational management structures, informed by benchmarking, staff engagement and trade union consultation.

Equality, diversity and inclusion remained embedded across organisational activity, supported by equality screening of policies, targeted training and staff engagement mechanisms, including staff networks and forums.

4.11.5 Workforce Assurance and Forward Look

Workforce performance, risks and compliance were subject to ongoing governance oversight through established committees and reporting arrangements, providing assurance to the Board.

During 2026–27, workforce priorities will focus on strengthening resilience, embedding new systems such as Equip, developing leadership capability, further reducing sickness absence and sustaining a compassionate and inclusive organisational culture that supports staff and patient safety in a challenging system environment.

4.12 Clinical Education

Clinical education remains central to workforce sustainability, patient safety and the delivery of high-quality ambulance services. During 2025–26, NIAS continued to invest in education, training and professional development to support workforce growth, clinical assurance and leadership capacity within a highly pressured operational environment.

Clinical education activity is aligned to organisational priorities and supports staff development across the career pathway, from early engagement and induction through to advanced clinical and leadership roles. Education delivery is intentionally linked to learning from practice, clinical governance and service improvement priorities.

4.12.1 Practice-Based Learning and Early Engagement

NIAS continued to strengthen practice based learning and early engagement activity to support future workforce supply and capability. In partnership with Ulster University, supervised placements were delivered across a wide range of operational settings, including emergency response, Patient Care Services, Emergency Operations Centre, HEMS and specialist teams.

This breadth of exposure reflects the complexity of modern pre-hospital care and supports the development of clinical competence, professional confidence and system understanding. Early engagement activity also continued through regional cadet and outreach programmes, supporting longer-term recruitment and sustainability.

4.12.2 Education Pathways and Workforce Capability

A structured suite of education pathways continued to support workforce supply, progression and capability, including Ambulance Care Assistant, Associate Ambulance Practitioner, Newly Qualified Paramedic and advanced practice roles.

These pathways operate within defined governance and quality-assurance arrangements, ensuring education delivery is safe, standardised and aligned to scope of practice. Education planning is informed by service demand, workforce modelling and clinical risk, supporting safe and sustainable expansion of roles across the organisation.

4.12.3 Advanced Practice, Simulation and Leadership Development

During the year, clinical education supported the continued development of advanced clinical practice roles in urgent and critical care, working closely with Clinical and Operations directorates to ensure appropriate supervision, assessment and assurance.

Simulation-based education and collaborative training with emergency-service partners continued to strengthen clinical decision-making, teamworking and preparedness for high-risk scenarios. Education activity also supported leadership development, including engagement with regional graduate and leadership programmes, contributing to succession planning and future management capacity.

4.12.4 Quality, Assurance and Learning

All education programmes operate within established internal and external quality-assurance frameworks, aligned to regulatory and awarding-body standards. Progression, outcomes and compliance are monitored through routine governance arrangements, providing assurance on educational quality and learner competence.

Learning from clinical incidents, audit activity and feedback is used to inform education priorities, refresher training and curriculum development, reinforcing the link between learning from practice and service improvement.

4.12.5 Forward Look

During 2026–27, Clinical Education will focus on consolidating capacity, further embedding simulation-based and digital learning, strengthening educator capability and supporting evolving clinical and service models.

These priorities will support a skilled, resilient and future-focused workforce capable of meeting rising demand and complexity while maintaining patient safety and quality of care.

4.13 Violence and Aggression

Violence and aggression directed towards NIAS staff remains a persistent and unacceptable risk across the Health and Social Care system.

During 2025–26, NIAS continued to experience a high volume of reported incidents involving abuse, aggression and violence towards staff while carrying out their duties – there were 632 reported incidents during the financial year. The Trust maintains a zero-tolerance approach to violence and aggression.

Protecting the safety, dignity and wellbeing of staff is a core organisational priority, and sustained action continues to be taken to prevent incidents, deter unacceptable behaviour and support staff who are affected. The Trust has taken steps to increase the use of body worn camera by its staff in 2025-26, reaching an average sign out rate of 41% by March 2026. Medical leadership contributes to the clinical governance of violence and aggression risk, recognising its impact on staff safety, clinical decision-making and patient care.

4.13.1 Prevention, Protection and Deterrence

NIAS continued the deployment of Body Worn Video (BWV) to frontline responding staff as a key preventive and deterrent measure. BWV supports early de-escalation, provides reassurance to staff and, where necessary, enables the capture of evidential footage in support of criminal investigation and prosecution.

Clear guidance and training remain in place to support the appropriate and proportionate use of BWV, ensuring it is used in a way that protects staff while maintaining public confidence and accountability.

In parallel, violence and aggression awareness, situational risk assessment and personal safety considerations continue to be embedded within workforce education and wellbeing arrangements, reinforcing the Trust's expectation that staff safety must always take precedence.

4.13.2 Partnership Working and Enforcement

NIAS continued to work closely with partner organisations, including the Police Service of Northern Ireland, to support appropriate enforcement action where staff are subjected to violence or aggression. The Trust remains committed to the consistent application of legislative protections for emergency workers and to pursuing criminal justice outcomes where threshold tests are met.

NIAS also remains actively engaged with national ambulance sector forums, contributing to shared learning and collective action aimed at reducing violence against emergency service workers.

4.13.3 Governance, Learning and Staff Support

Oversight of violence and aggression risk is provided through the Violence and Aggression Working Group, which reviews incident trends, oversees preventive controls and supports organisational learning. Learning from incidents informs updates to guidance, training and preventive measures.

Staff affected by incidents are supported through established trauma-informed arrangements, including access to psychological support, peer support and management follow-up. These arrangements aim to reduce the impact of incidents on staff wellbeing and support recovery following traumatic events.

Violence and aggression risks are monitored through established governance routes, providing visibility and assurance to senior leadership and the Board.

4.13.4 Forward Look (2026-27)

During 2026–27, NIAS will continue to prioritise violence and aggression as a key workforce safety risk. Activity will focus on sustaining deterrent measures such as BWV, strengthening partnership working, enhancing learning from incident trends and reinforcing staff support pathways.

These actions support the Trust's commitment to creating a safer working environment while continuing to deliver essential ambulance services in challenging and often volatile circumstances.

5. Financial Resources and Performance

5.1 Budget Position and Authority

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

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

5.2 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:

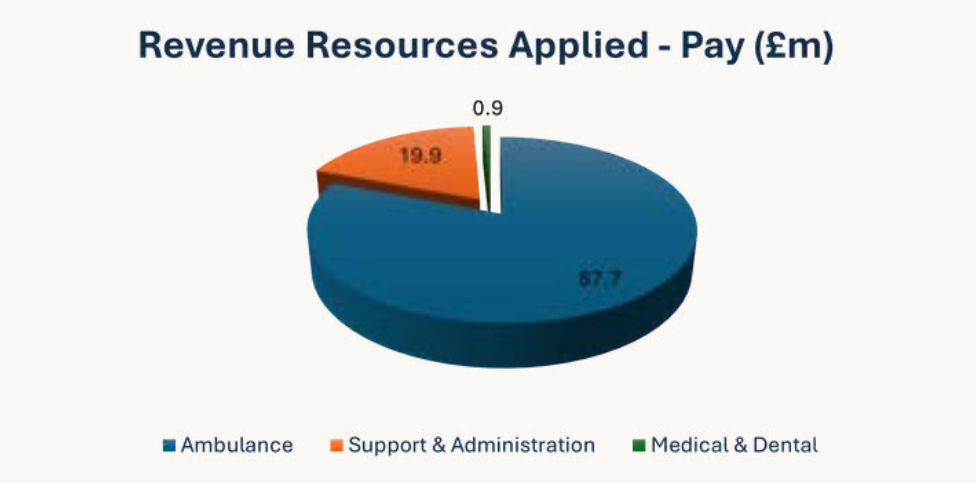
The resources available each year can vary due to a number of factors, for example supported developments, support for unavoidable costs pressures and the level of cash releasing efficiency savings required. Significant supported developments for the year included the continued investment in the implementation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

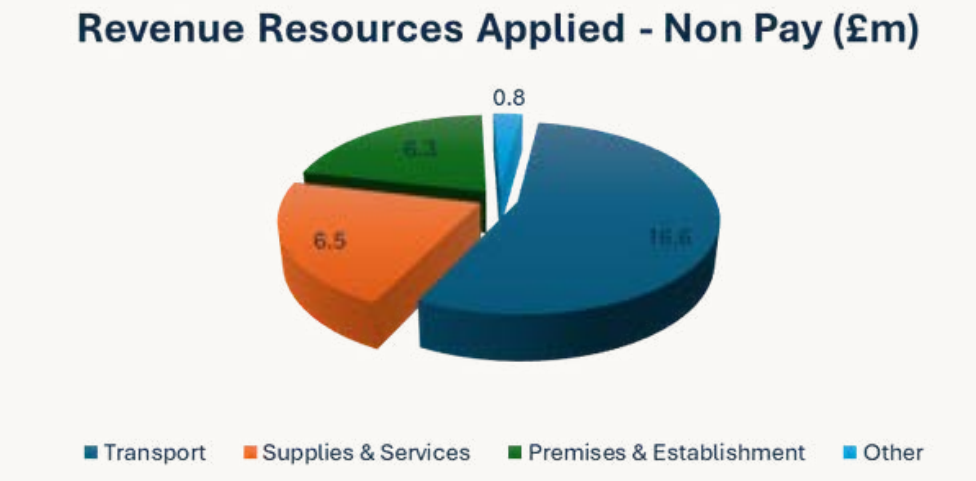
The Trust also generated income in 2025-26 totaling £2.3m (see Note 4 of the Annual Accounts). This mainly related to recharges to other Trusts and income from Road Traffic Accidents.

5.3 Revenue Expenditure

These resources are applied to provide the full range of services provided by NIAS. £108.5m (78%) 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 £30.1m (22%) 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 2025-26 is illustrated below:



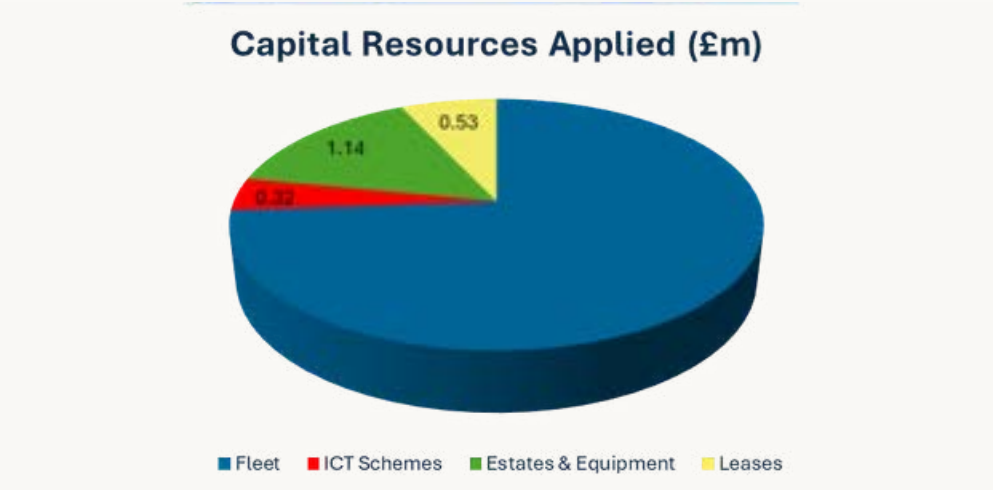


5.4 Capital Resources

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.

5.5 Capital Expenditure

Capital resources are broadly applied across the areas of fleet, estates, medical equipment, general capital and lease arrangements, and information and communications technology (ICT) schemes. A breakdown of expenditure across these areas for 2025-26 is shown below. During the year, the Trust progressed improvements to the fleet, ambulance estate and ICT infrastructure. Material investment in fleet and equipment supported service delivery, including the addition of new and converted A&E ambulances and PCS vehicles.



5.6 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.

5.6 Prompt Payment of Invoices

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 2026-27.

	2025-26		2024-25	
	Number	**Value £000s**	**Number**	**Value £000s**
Total bills paid	36,998	77,967	32,477	75,262
Total bills paid within 30 days	36,056	74,830	31,669	73,119
% of bills paid within 30 days	**97.5%**	**96.0%**	**97.5%**	**97.23%**
Total bills paid within 10 days	30,412	67,996	22,872	59,651
% of bills paid within 10 days	**82.2%**	**87.2%**	**70.4%**	**79.3%**

The Trust paid no compensation or interest as a result of payments being paid late during the financial year (2025: £nil).

5.7 Long Term Expenditure Trends and Plans

In common with the rest of the Public Sector and with the Health and Social Care system, 2025-26 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 nearly £150 million (including non-cash items – see Note 3 of the Annual Accounts). This was achieved against a backdrop of financial savings. Cumulative savings of £3.45 million were required from NIAS for the 2025-26 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 £7.7 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 £7.7m, which represents a breakeven position.

Looking ahead, the Trust faces a range of financial pressures. There will be ongoing requirements to deliver cash releasing efficiency savings in 2026-27 and additionally, some resources provided non-recurrently during 2025-26 will need to be reviewed in 2026-27. 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 2025-26 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.

5.8 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 (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.

5.9 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 £49.7m, 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 2026.

5.10 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.

Award Winning Staff

Congratulations to Orla Morrow and Des Flannagan who attended the Advancing Healthcare Awards Northern Ireland in October 2025, demonstrating a strong commitment to enhancing patient care and interagency collaboration.

6. Sustainability Report

Sustainability remains an important organisational priority for NIAS, reflecting both statutory responsibilities and the Trust's commitment to delivering resilient, safe and responsible ambulance services. As an organisation providing essential, time-critical care across a geographically dispersed region, NIAS recognises the inherent environmental impact of its operations and is committed to mitigating that impact wherever practicable.During 2025–26, sustainability activity focused on incremental improvement, regulatory compliance and risk mitigation, delivered within the constraints of sustained service demand and finite resources.

6.1 Environmental Sustainability and Climate Change

As an emergency service operating on a regional basis, NIAS recognises the inherent environmental impact associated with its activities and is committed to managing this impact in a proportionate and risk-based manner.

NIAS operates within a challenging operational context characterised by high levels of fleet utilisation, geographically dispersed service delivery and sustained demand for urgent and emergency care. Environmental impact therefore arises primarily from operational activity, including fuel consumption across the ambulance fleet, energy use in operational buildings and the generation of clinical and non-clinical waste. While many of these impacts cannot be eliminated without compromising patient care, opportunities to reduce carbon emissions and environmental harm continue to be explored where practicable.

As a designated Reporting Body under the Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024, NIAS is progressing its obligations to measure and report organisational carbon emissions and to implement actions that support regional climate-change objectives. Work is ongoing to strengthen the Trust's approach to emissions monitoring and reporting across:

- Direct fuel consumption from fleet activity
- Energy use across ambulance stations and operational facilities
- Refrigerants and air-conditioning outputs

Fleet modernisation remains a primary contributor to emissions reduction. During the reporting period, NIAS continued to invest in measures designed to reduce environmental impact while maintaining clinical safety and operational effectiveness. These measures included the continued introduction of low-emission and plug-in hybrid vehicles, application of Eco-Run systems to minimise unnecessary idling, and the installation of solar panels on selected emergency response vehicles to reduce reliance on engine-powered electrical systems.

NIAS continued to engage with regional and UK ambulance sector partners to assess emerging technologies, including electric and hydrogen-powered ambulance solutions, recognising that wider adoption remains dependent on vehicle capability, charging infrastructure and regional investment decisions.

Environmental sustainability risks are monitored through established governance and assurance arrangements, ensuring that environmental considerations are balanced appropriately against the Trust's primary obligation to deliver timely, safe and effective emergency care. Progress, constraints and risks relating to sustainability are reviewed by senior management and through Board-level assurance structures, supporting a realistic and proportionate approach to environmental stewardship within an emergency service context.

6.2 Fleet and Transport Sustainability

The ambulance fleet represents NIAS' most significant source of environmental impact, reflecting the scale, intensity and essential nature of regional emergency service delivery. As an organisation operating on a 24/7 basis across urban, rural and remote communities, fleet sustainability presents a complex challenge that must be balanced carefully against patient safety, clinical capability, response performance and reliability.

NIAS' approach to fleet and transport sustainability is therefore guided by a proportionate, risk-based framework that prioritises continuity of care while seeking to reduce environmental impact where this can be achieved without compromising operational effectiveness. Strategic objectives focus on progressive emissions reduction, supported by fleet modernisation, improved vehicle specification and engagement with national and regional partners to assess emerging technologies.

Sustainability considerations are embedded within longer-term fleet planning and capital prioritisation, recognising that meaningful reductions in fleet-related emissions are dependent on wider factors including vehicle availability, technological maturity, charging infrastructure and regional investment decisions. Operational delivery of fleet sustainability initiatives is set out in Section 9.

6.3 Energy Use, Estates and Infrastructure

NIAS estates vary considerably in age, condition and energy efficiency. During 2025–26, the Trust continued to manage energy consumption and environmental impact through routine monitoring, maintenance activity and targeted improvement where feasible.

Opportunities to reduce energy use and improve efficiency are considered as part of estates planning, capital investment and maintenance programmes, recognising the constraints imposed by the condition of parts of the ambulance estate and the need to maintain operational availability.

Sustainability considerations are incorporated into planning for new or refurbished facilities where possible, supporting longer-term resilience and reduced environmental impact.

6.4 Waste Management and Resource Efficiency

Effective waste management and responsible use of resources form an important component of NIAS' sustainability approach, supporting statutory compliance, environmental stewardship and value for money. As an emergency service operating at scale, NIAS generates a range of clinical and non-clinical waste associated with patient care, fleet operation and estates activity.

The Trust's approach to waste and resource efficiency is proportionate and risk-based, recognising that infection prevention, clinical safety and service continuity must remain the overriding priorities. Within this context, NIAS seeks to minimise waste generation where practicable, improve segregation and disposal practices, and reduce unnecessary consumption of materials and resources.

Strategic priorities include compliance with waste legislation, strengthening waste governance and assurance, and supporting more efficient use of consumables, energy and materials through procurement and digital enablement. Delivery arrangements for estate- and fleet-specific waste activity are set out in Sections 8 and 9.

6.5 Governance, Risk and Assurance

Sustainability risks are monitored through established governance and risk management arrangements, ensuring environmental considerations are balanced appropriately against the Trust's primary obligation to deliver safe, timely emergency care.

Progress, constraints and risks relating to sustainability are kept under review by senior management and through Board-level assurance structures, supporting a realistic and proportionate approach to environmental stewardship within an emergency service context.

6.6 Forward Look

During 2026–27, NIAS will continue to take a pragmatic and risk-based approach to sustainability. Priorities will include:

- Progressing compliance with emerging climate reporting requirements.
- Working with regional partners to explore future sustainable fleet options.
- Embedding sustainability considerations into estates and infrastructure planning.
- Improving resource efficiency where this supports service resilience and value for money.

These actions will support NIAS in contributing to wider environmental objectives while ensuring that sustainability activity does not compromise patient care, staff safety or operational readiness.

7. Estates

The NIAS estate plays a critical role in supporting the delivery of safe, resilient and effective ambulance services across Northern Ireland. The Trust operates from a diverse and geographically dispersed estate, including ambulance stations, operational hubs, control environments, training facilities and support accommodation. These facilities underpin frontline service delivery, staff wellbeing, emergency preparedness and organisational resilience.

During 2025–26, estates activity focused on maintaining operational availability, managing risks associated with an ageing and variable estate, and progressing targeted improvement within the constraints of available capital and revenue funding.

7.1 Estate Profile and Operational Function

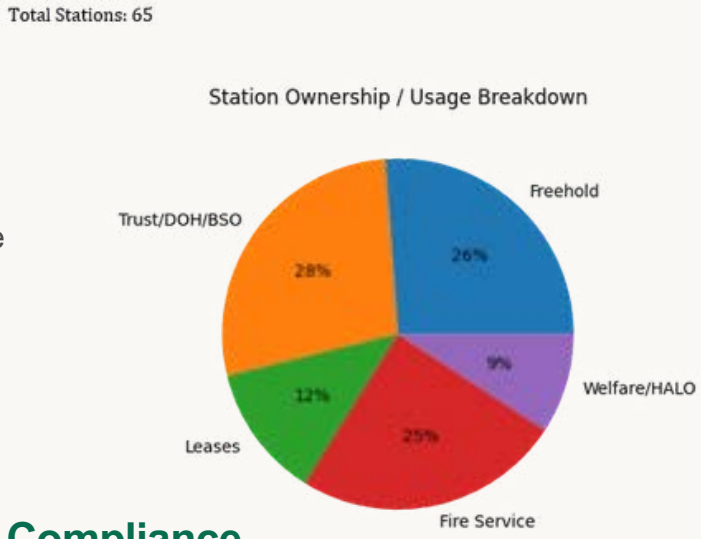
The NIAS estate varies significantly in age, condition, size and suitability, reflecting historic development patterns and evolving service models. Facilities range from modern, purpose-built stations to older premises that present challenges relating to layout, capacity, energy efficiency and compliance.

NIAS operates from a geographically dispersed estate of ambulance stations, operational hubs, control environments and support facilities across Northern Ireland. This estate configuration supports regional service delivery, emergency response and organisational resilience across urban, rural and remote communities.

The Trust's estate comprises a mix of owned and leased properties, reflecting historic development, operational requirements and the regional availability of suitable premises. Detailed information on ambulance station locations is provided on page 67, supporting transparency while ensuring the main body of the report remains focused on estate performance, risk and assurance.

Figure 1: NIAS Estate Profile Supporting Frontline Operational Delivery

This figure illustrates the geographic spread and operational diversity of the NIAS estate, highlighting the varied condition and function of facilities that inform estate-related risk, prioritisation and investment decisions.



Understanding the operational role of each site is central to estates planning. Facilities are therefore assessed not only on physical condition, but also on their criticality to service delivery, staff welfare and resilience during periods of sustained operational pressure.

7.2 Condition, Maintenance and Compliance

Maintaining a safe, compliant and operational estate remains a core organisational priority. During the reporting period, planned and reactive maintenance activity was undertaken across Trust facilities to support business continuity and statutory compliance.

A backlog maintenance liability remains a recognised organisational risk, reflecting cumulative historic under-investment across parts of the estate. This risk is actively managed through condition surveys, prioritisation of high-risk issues and escalation through established capital planning and governance arrangements.

Health and safety compliance requirements, including fire safety and statutory testing, were maintained throughout the year, providing assurance on staff and service user safety.

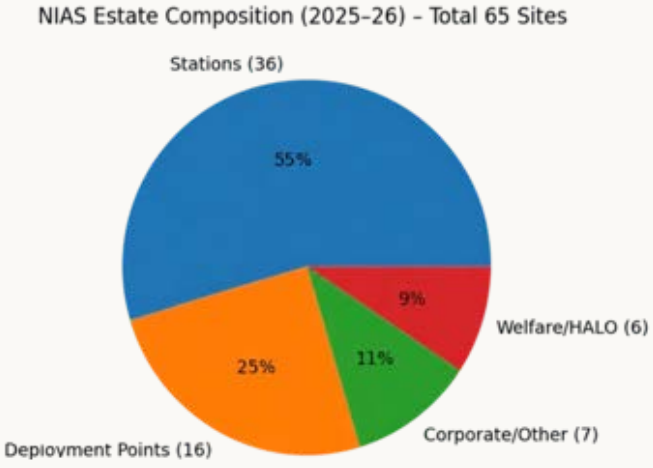


Figure 2: Estate Condition and Targeted Improvement Activity

This figure highlights examples of estate condition challenges and targeted maintenance or improvement activity undertaken to mitigate risk and support safe operational delivery.

7.3 Estates Restructure and Resource Stabilisation

During 2025–26, the Estates function underwent a significant restructure to strengthen governance, improve service delivery and align resources with organisational priorities set out in the NIAS Estates Framework 2026–2040.

The revised structure introduced clear functional leadership across Estates Strategy and Projects and Estates Facilities and Compliance, supported by a central Business Management function. This provides a clear separation between capital delivery, operational estates management and statutory compliance, with strengthened accountability and reporting arrangements.

A key outcome of the restructure has been improved resource stability. Critical roles across project delivery, compliance and operational support have now been established or are in the process of being filled, reducing reliance on temporary arrangements and improving resilience and continuity.

The strengthened model supports a shift from a predominantly reactive approach towards a more planned, prioritised and risk-based approach to maintenance and investment. Oversight of statutory compliance has also been enhanced, including health and safety, fire safety and environmental management. The introduction of a dedicated Environmental Manager role further strengthens environmental compliance and sustainability leadership.

Early benefits are already evident, including improved responsiveness to operational requirements, clearer accountability and stronger integration with Fleet and wider operational teams. These changes support the continued provision of safe, compliant and fit-for-purpose environments that enable frontline service delivery across NIAS.

7.4 Staff Experience of the Estate Environment

Staff experience forms an important component of estate assurance alongside technical assessments. Feedback on the suitability, safety and condition of facilities is captured through structured mechanisms, including the Six-Facet Survey.

7.4.1 Six-Facet Survey – Staff Experience of Estate Environment

The Six Facet Survey provides insight into staff perceptions of their working environment, including layout, safety, welfare facilities and overall suitability.

Findings during the year reinforced known pressures associated with the variability of the estate and the impact of ageing facilities on staff experience. This feedback continues to inform estates planning in conjunction with operational risk and condition data.

7.5 Sustainability and Energy Efficiency

Sustainability considerations continue to inform estates management, in line with the Trust's Sustainability Report (Section 6). The age and configuration of parts of the estate present challenges for improving energy efficiency; however, opportunities to reduce environmental impact are pursued where practicable.

These include targeted upgrades, improved monitoring of energy use and consideration of sustainability principles within refurbishment and new-build opportunities, balancing environmental ambition with operational need, safety and affordability.

7.6 Risks, Governance and Assurance

Estates-related risks include ageing infrastructure, backlog maintenance, capacity constraints and the impact of estate condition on staff wellbeing and operational resilience. These risks are recorded on the corporate risk register and are subject to routine review through established governance and assurance arrangements.

Senior management and Board oversight ensure that estate risks are monitored, mitigation actions prioritised and strategic dependencies escalated appropriately, providing assurance that estate-related risks are being actively managed.

7.6 Forward Look

Estates Strategy and Transformation

During 2026–27, estates priorities will focus on:

- Managing and reducing estate-related risk where feasible
- Prioritising critical maintenance and compliance activity
- Supporting staff welfare and operational resilience
- Aligning estate planning with service transformation and sustainability objectives

NIAS will continue to engage with the Department of Health and regional partners to pursue longer-term estate solutions that support safe, modern and sustainable ambulance services.

List of NIAS Estate

Ambulance Stations		Deployment Points/ Welfare & HALO	
North Division			
Antrim	Freehold	Ballyclare	NIFRS
Ballycastle	NHSCT	Glengormley	NIFRS
Ballymena (incl. Div HQ)	Freehold	Portrush	NIFRS
Ballymoney	NHSCT	Antrim AAH Welfare/HALO	NHSCT/NIAS
Carrickfergus	Com Lease	Causeway Hospital Welfare/HALO	NHSCT/NIAS
Coleraine	Com Lease X 2		
Cookstown	Freehold		
Larne	NHSCT		
Magherafelt	NHSCT		
Whiteabbey	NHSCT		
South Division			
Armagh	SHSCT	Lurgan	SHSCT
Banbridge	SHSCT	Crossmaglen	NIFRS
Craigavon Station	SHSCT	Warrenpoint	NIFRS
Craigavon HQ (Separate from Station)	SHSCT	Criagavon A & E Welfare/HALO	SHSCT/NIAS
Dungannon	Freehold	Daisy Hill A & E Welfare/HALO	SHSCT/NIAS
Kilkeel	Freehold		
Newry	Freehold		
Belfast Division			
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	RVH A&E Welfare/HALO	BHSCT
South East Division			
Ballynahinch	Com Lease	Donaghadee	NIFRS
Bangor (incl. Div HQ)	NIFRS	Holywood (Community Resus Team)	NIFRS
Derriaghy	Com Lease	Ulster Hospital Welfare (A&E)	SEHSCT
Downpatrick	SEHSCT	Lisburn Fire Station	NIFRS
Lisburn (Lagan Valley)	SEHSCT	Comber (PCS)	NIFRS
Newcastle	Com Lease	Ulster Hospital HALO/EVC	SEHSCT/NIAS
Newtownards	Freehold		
West Division			
Altnagelvin (incl. Div HQ)	Freehold	Northland Road	NIFRS
NEOC (Altnagelvin)	Freehold	Altnagelvin HALO/Welfare	WHSCT/NIAS
Castlederg	DOH	Irvinestown	NIFRS
Enniskillen	Freehold		
Limavady	Com Lease		
Omagh	Freehold		
Strabane	Freehold		
HQ & Other Functions			
HQ Site 30 KHP (incl. EOC)	Freehold		
Foyle Villa Site 32 KHP	Freehold		
CEOC Site 5 KHP	Freehold		
Usage HART	BSO		
RMC Site 5 KHP	Freehold		
Maze Long Kesh (HEMS)	Charity/NIAS		
Kennedy Way (Stores)	Com Lease		

Freehold	17
Trust/DOH/BSO	15
Leases	10
Fire Service/ DP	15
Welfare/HALO	8
TOTAL	**65**

Raising Money for Marie Curie

ACA22, alongside completing their studies in March 2026, raised an amazing £250 for Marie Curie. Congratulations to you all on raising these funds and best of luck on the road.

8. Fleet

The NIAS fleet is a critical enabler of frontline service delivery, supporting emergency, urgent and planned care across Northern Ireland. Fleet availability, reliability and safety directly influence response performance, operational resilience and staff wellbeing. During 2025–26, fleet activity focused on maintaining operational capacity, managing the risks associated with an ageing and heavily utilised fleet, and progressing targeted replacement and improvement within available funding and supply-chain constraints.

8.1 Fleet Profile and Operational Role

The NIAS fleet comprises a range of vehicle types, including emergency ambulances, rapid response vehicles, patient care service vehicles and specialist or support vehicles. Each vehicle category plays a distinct role in supporting the Trust's emergency, urgent and scheduled care functions. Fleet composition and deployment are informed by service demand, geography, patient acuity and clinical model. Maintaining sufficient fleet capacity and resilience is therefore central to service continuity, particularly during periods of sustained operational pressure.

8.2 Fleet Condition, Utilisation and Maintenance

The intensive operational use of the NIAS fleet results in high utilisation levels and accelerated wear. Maintaining vehicle safety, reliability and compliance therefore remains a core organisational priority.During the reporting period, planned and reactive maintenance activity was delivered to maximise fleet availability and ensure vehicles met statutory safety and compliance standards. Fleet condition is monitored routinely, with maintenance prioritised based on operational risk, vehicle age, mileage and utilisation patterns.

Fleet downtime and maintenance pressures remain closely linked to wider system pressures, including prolonged hospital handover delays, which can reduce available fleet hours and accelerate vehicle wear.

8.3 Fleet Replacement and Investment

Fleet replacement activity during 2025–26 focused on progressive renewal of emergency and non-emergency vehicles within the limits of available capital funding and procurement lead times. Replacement prioritisation was informed by vehicle condition, safety risk and operational criticality. Supply-chain challenges continued to affect delivery times for new vehicles, requiring careful planning and risk management to maintain operational resilience. Engagement with regional procurement partners and suppliers continued to support planned replacement programmes.

8.4 Sustainability and Environmental Considerations (Operational Fleet Delivery)

Fleet sustainability activity during 2025–26 focused on practical delivery measures that

support emissions reduction while maintaining vehicle safety, reliability and response performance. Within these constraints, NIAS continued to introduce lower-emission and soft-hybrid vehicles where operationally appropriate, particularly within non-emergency and support fleets.

Additional measures included the deployment of Eco-Run systems to reduce unnecessary fuel consumption and idling, alongside the installation of solar panels on selected emergency response vehicles to reduce dependency on engine-powered electrical systems. These initiatives contribute to improved fuel efficiency and reduced emissions without adversely affecting clinical or operational capability.

Fleet sustainability initiatives align with the Trust's strategic environment and climate commitments set out in Section 7. Ongoing delivery remains dependent on supply-chain availability, infrastructure readiness and capital funding, all of which are subject to regional planning and approval processes. Fleet-related environmental risks and mitigation actions are overseen through established governance structures alongside wider fleet safety, availability and condition assurance.

8.5 Waste and Resource Efficiency (Fleet and Operational Delivery)

Fleet-related waste and resource efficiency activity focuses primarily on operational materials, consumables and vehicle-related waste streams generated through routine service delivery and maintenance activity. This includes clinical consumables used on vehicles, maintenance materials and end-of-life components such as tyres and vehicle parts.

During the reporting period, NIAS continued to manage fleet-related waste through established contractual arrangements, ensuring compliant disposal and recycling of vehicle components and maintenance materials. Fleet operations also contribute to resource efficiency through measures aimed at extending vehicle life, reducing avoidable damage and optimising utilisation, thereby minimising unnecessary replacement and waste generation.

Operational controls support efficient use of consumables carried on vehicles, helping to reduce wastage while ensuring crews have access to required clinical equipment at all times. Fleet-related waste and resource risks are considered alongside wider fleet safety, availability and sustainability assurance arrangements, ensuring alignment with both operational priorities and environmental responsibilities.

8.6 Risks, Governance and Assurance

Fleet-related risks include ageing vehicles, high utilisation, maintenance demand and supply-chain dependency. These risks are recorded on the corporate risk register and are subject to routine review through established governance and assurance arrangements.

Fleet performance, safety and replacement programmes are overseen by senior management, providing assurance to the Board that fleet-related risks are actively managed and prioritised in line with service delivery requirements.

8.7 Forward Look

During 2026–27, fleet priorities will continue to focus on maintaining operational availability and safety, progressing planned vehicle replacement programmes, managing utilisation and maintenance pressures, and supporting sustainability objectives where operationally feasible.

Alongside this, NIAS has progressed strategic planning for future fleet investment to support service delivery over the medium to long term.

During 2025–26, a fleet improvement plan was presented to the Trust Board, and work continued on the development of a new Fleet Strategy and associated replacement business cases. These business cases are nearing completion and have been developed in alignment with the Trust's anticipated service commitments over the next ten years.

Future fleet renewal remains dependent on the availability of capital funding and regional approval processes. However, this work provides a clear, evidence-based foundation to support engagement with the Department of Health and regional partners on sustainable, long-term investment in the NIAS fleet.

NIAS will continue to work collaboratively with regional partners to ensure that fleet investment supports safe, resilient and modern ambulance services within a challenging operational environment.

Recognition for Declan Mullan

Congratulations to Declan Mullen, who was recognised for Exceptional Service at 2026 Ambulance Leadership Awards Ceremony.

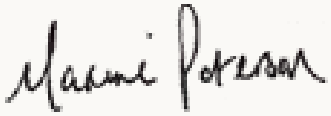
9. Risks and Uncertainties

The principal risks on NIAS' Corporate Risk Register as of February 2026 are:

- Delayed handovers at hospital Emergency Departments.
- The threat of a Cyber Security attack.
- The capacity of NIAS' Hazardous Area Response Team.
- NIAS' Special Operations Response Team capability.
- The impact of delayed call response because of actions taken to address late finishes.
- Operational Management Structure.
- The impact of the All-Ireland Fleadh which is due to be held in Belfast in August 2026.
- The operational consequences associated with the implementation of Right Care, Right Person.
- Achieving financial balance in 2025-26.
- Lack of consultation about service changes in other HSC Trusts.
- Inadequate controls around attendance.
- Readiness for the introduction of Equip.
- Oversight of Independent Ambulance Service providers.
- Organisational culture improvement.
- Violence and aggression directed towards its staff.
- Arrangements for contract management
- NIAS' ability to respond to a high-consequence infectious disease.
- Displacement of the HART service from its current premises.
- Recruitment and retention to senior roles.

The Trust's Governance, Audit and Risk Assurance Committee (GARAC) has responsibility for reviewing and approving the Corporate Risk Register before it is considered by Trust Board. The Corporate Risk Register was reviewed by Trust Board twice in 2025-26 – in June 2025 and February 2026 – as per Trust policy.

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: 25 June 2026

10. 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.

11. Corporate Governance Report

11.1 Directors' Report

The NIAS Trust Board consists of Executive Directors who have voting rights at Trust Board and other Directors who together comprise the Senior Leadership Team.

Executive Directors

- Ms Maxine Paterson, Interim Chief Executive.
- Ms Leahann Donnelly, Interim Director of Finance.
- Ms Michelle Lemon, Director of Human Resources.
- Dr Nigel Ruddell, Medical Director.
- Mr Neil Sinclair, Interim Director for Operations and Chief Paramedic Officer.

Directors

- Ms Lynne Charlton, Director for Quality, Safety and Improvement.
- Mr Seamus Mullen, Interim Director for Planning, Performance and Corporate Services.

11.2 Trust Board and Committee Record of Attendance 2025-26

Member	Designation	Trust Board	GARAC	PEQS	REM	SPF	CTF	PCOD
Michele Larmour	Chair	8/10	*	*	3/4	*	*	*
Dale Ashford	Non-Executive Director	6/10	7/7	5/5	*	*	*	*
Jim Dennison	Non-Executive Director	4/10	*	*	2/4	5/5	2/2	5/6
Phelim Quinn	Non-Executive Director	7/10	*	5/5	4/4	5/5	2/2	6/6
Philip Graham	Non-Executive Director	8/10	7/7	5/5	*	*	*	*
Paul Corrigan	Non-Executive Director	10/10	7/7	*	*	5/5	2/2	6/6
Maxine Paterson	Interim Chief Executive	9/10	1/ 7*	*	4/4*	*	*	*
Michelle Lemon	Director of HR & OD	5/10	3/ 7*	*	3/4 *	*	*	5/6*
Nigel Ruddell	Medical Director	9/10	2/7*	5/5*	*	*	*	2/6*
Leahann Donnelly	Interim Director of Finance	10/10	7/ 7*	*	*	5/5*	2/2*	*
Rosie Byrne***	Director of Operations			1/5*	*	*	*	1/6*
Neil Sinclair **	Interim Director of Operations	8/10	7/7*	4/5*	*	5/5*	*	3/6*
Lynne Charlton *	Director of QSI	8/10	1/7*	5/5*	*	*	*	*
Seamus Mullen *	Interim Director of PPCS	10/10	6/ 7*	*	*	3/5	*	1/6*
John McPoland *	Comms Manager	6/10	*	*	*	*	*	*

*Not a Board/Committee member
** Took up post 1 May 2025
***seconded to SPPG 1 May 2025

GARAC - Governance, Audit and Risk Assurance Committee
PEQS - Patient Experience, Quality and Safety Committee
REM – Remuneration Committee
SPF – Strategic Performance and Finance Committee
CTD – Charitable Trust Fund Committee
PCOD – People, Culture and Organisational Development Committee

11.3 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.

11.4 Personal Data-Related Incidents

The Trust is not aware of any reportable data breaches or any significant personal data-related incidents in 2025-26.

11.5 Statement of Disclosure to Auditors

The executive and senior management of the Trust, along with the Director of Finance 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.

11.6 Fees Paid to Northern Ireland Audit Office

The notional cost of the audit for the year ending 31 March 2026 which pertained solely to the audit of the accounts is £67,250 made up as follows, public funds £64,500 and Charitable Trust Funds £2,750. No other audit or non-audit services were provided by NIAO to the Trust during the financial year.

Celebrating our EOC colleagues

EOC recognition events took place this year during International Control Room Week 2025 to recognise and acknowledge all the hard work that our EOC colleagues have done over this past year.

12. 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 Statement of Comprehensive Net Expenditure, Statement of Financial Position and Statement of 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 2025-26 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 and subsequently Ms Maxine Paterson 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.

13. Non-Executive Directors' (NEDs) Report 2025-26

As Non-Executive Directors, we continue to be deeply impressed by the professionalism, commitment and compassion demonstrated by staff across the Northern Ireland Ambulance Service (NIAS). The year 2025–26 has once again been exceptionally demanding. Despite sustained operational pressures, rising service complexity and increasing demand, staff across frontline, support and corporate services have continued to demonstrate NIAS' core values of Working Together, Excellence, Openness and Honesty, and Compassion.

We extend our sincere appreciation to all those who contribute to service delivery, including Paramedics, Emergency Medical Technicians, Emergency Medical Dispatchers, Patient Care Service staff, the Clinical Education Team, corporate and support colleagues, and voluntary car drivers. We also recognise the vital contribution of our partner organisations, including other emergency services, Health and Social Care partners and the independent ambulance sector.

13.1 Emergency Department Handover Delays

Hospital handover delays at Emergency Departments regrettably continued to deteriorate across Northern Ireland during 2025–26. This sustained challenge significantly impacts NIAS' ability to deliver commissioned services and has well-documented adverse effects for patients, families and staff.

Evidence presented regularly to the Trust Board continues to demonstrate the direct impact of prolonged handover delays on ambulance availability and emergency response performance, with knock-on effects across the wider urgent and emergency care system. Handover delays also remain a significant factor contributing to Action Short of Strike by Trade Union colleagues, reflecting the pressure experienced by staff on a daily basis.

The Board regards these delays as unacceptable. We continue to work closely with the NIAS Senior Leadership Team and regional Health and Social Care partners to develop, support and oversee collaborative solutions. Over the coming months, the Board will maintain robust scrutiny of measures aimed at improving handover performance, including release to rescue pathways and other system-wide interventions. Where progress is insufficient, the Board will continue to escalate concerns through appropriate regional and Departmental channels.

13.2 Developments and Progress

13.2.1 Operational Response Model

Implementation of the Operational Response Model continued throughout the year, supporting a more modern and clinically appropriate approach to pre-hospital care. Increased use of Hear and Treat and See and Treat pathways is helping ensure patients receive the right care, in the right place and at the right time. This work strengthens NIAS' contribution to wider Health and Social Care transformation and supports more sustainable use of ambulance resources.

13.2.2 Strategy Development

During 2025–26, NIAS commenced development of a new ten-year strategic plan. This ambitious strategy sets a clear long-term direction for NIAS as both an emergency medical service and a key partner within the wider Health and Social Care system. Extensive engagement with staff, partners and the public is underway, alongside consideration of national and international evidence, to inform future service planning.

13.2.3 Collaborative Working

NIAS continues to play a key role in regional system transformation, including participation in the Committee in Common initiative, which brings together the six Health and Social Care Trusts. This collaborative approach is essential to improving integration, reducing fragmentation and supporting long-term service sustainability.

13.2.4 Governance and Assurance

The Board continued to strengthen governance arrangements during the year, supported by revised committee structures and close working with the Senior Leadership Team. Improvements were noted in scrutiny and assurance across operational performance, clinical quality, patient engagement and the management of Serious Adverse Incidents.

The People, Culture and Organisational Development Committee maintained oversight of key workforce matters, including sickness absence, organisational restructuring and culture-improvement activity, providing assurance on progress and emerging risks.

13.2.5 Emergency Preparedness

Emergency preparedness remained a key area of Board focus during the year, particularly in relation to the Hazardous Area Response Team (HART). The Board maintained oversight of HART capacity, capability and integration with wider regional and national emergency response arrangements, recognising the importance of sustained preparedness in an evolving risk environment.

13.2.6 Organisational Culture

The Board remains firmly committed to embedding a positive, inclusive and compassionate organisational culture. Non-Executive Directors continued to participate actively in the Culture Programme Board. Progress was made during the year in areas including psychological safety, sexual safety, and implementation of the Being Human and Being Open frameworks. Further engagement with staff and continued focus on culture remain key priorities for the year ahead.

13.2.7 Internal Audit

Internal Audit continued to provide valuable independent assurance and support organisational improvement. The Board's Governance, Audit and Risk Assurance Committee worked closely with the Director of Finance and the Senior Leadership Team to ensure timely follow-up of audit recommendations and continued strengthening of the Trust's internal control environment.

13.3 Board Membership and Leadership

Board membership remained stable during the year. We extend our sincere thanks to Dale Ashford, who completed eight years of service and stepped down at year-end. His contribution to the governance and development of NIAS has been significant, and he leaves a strong legacy.

A number of Executive Director roles remained filled on an interim basis during the year, with recruitment processes now underway. The Board anticipates that key Senior Leadership Team positions will be substantively filled early in the next financial year.

The Non-Executive Directors retain full confidence in the capability and leadership of the Senior Leadership Team. We thank them — and managers and leaders across the organisation — for their professionalism, responsiveness and unwavering commitment during another exceptionally challenging year. We look forward to continuing strong and constructive working relationships as NIAS delivers its vital role within Health and Social Care and the emergency response system.

Dale Ashford
Philip Graham
Phelim Quinn
Jim Dennison
Paul Corrigan
Non-Executive Directors

14. Governance Statement

14.1 Introduction and Scope of Responsibility

The Trust Board is accountable for internal control. As Accounting Officer and Interim 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).

The Trust maintains the following accountability relationships with key stakeholders:

- The Trust is directly accountable to the Strategic Planning and Performance Group (SPPG) for the delivery of health and social services to agreed targets and specifications. There are formalised accountability structures with the SPPG (which includes the Public Health Agency for certain issues).
- With local communities through the facilitation of public Board meetings and publishing annual reports and accounts regarding the Trust's activities.
- With patients and service users through the monitoring of clinical outcomes and the management of complaints, compliments, adverse incidents and Serious Adverse Incidents.
- A Partnership Agreement with the DOH setting outs its accountability relationship including the performance of certain functions and meeting statutory financial duties.

14.2 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 continuous assessment of its compliance with Corporate Governance best practices and by completing an annual governance self-assessment and action plan.

In October 2025 the Trust Board completed the Board Governance Self-Assessment Tool (BGSAT), which is issued by the DOH, and identified several areas where it could strengthen its system of internal control and governance arrangements. The outcome of this BGSAT was made publicly available as part of the record and papers associated with the Trust Board meeting.

Section 75 equality and good relations duties NIAS has developed and consulted on its Equality Scheme. This scheme outlines how the Trust will fulfil its obligations to promote equality of opportunity amongst the nine protected group characteristics and to promote good relations amongst people of different racial group, religious belief or political opinion. Every 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.

14.3 Governance Framework

The Trust Board exercises strategic control over the operation of NIAS 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.
- Committees which are constituted by the Trust Board to provide oversight and assurance in respect of different activities:
    - A Governance, Audit and Risk Assurance Committee.
    - A Patient Experience, Quality and Safety Committee.
    - A Strategic Performance and Finance Committee.
    - A People, Culture and Organisational Development Committee.
    - A Remuneration Committee.
    - The Charitable Trust Fund Advisory Committee.

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 has received updates during the year from Board Committee chairs. The Trust held 7 public Trust Board meetings which include an "in-Committee" confidential session. Trust Board attendance records for public Board meetings for 2025-26 is presented on page 75 of the Accountability Report.

Governance, Audit and Risk Assurance Committee provides an independent, objective review on the Trust's financial systems of control and the processes in place to manage risk, including review of the Corporate Risk Register. The Committee met 7 times during the year. The Committee completed the Northern Ireland Audit Committee's Best-Practice Checklist for Audit Committees which identified a number of recommended actions to enhance and develop the work of the Committee.

The Patient Experience, Quality and Safety 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-focussed and it met 5 times during the financial year.

The People, Culture and Organisational Development Committee provides the Trust Board with assurance regarding Human Resources and Organisational Development functions – PCOD met 6 times in 2025-26.

The Strategic Performance and Finance Committee was newly constituted in 2025-26 and provides a dedicated, independent review of the financial and operational performance of the Trust, as well as major strategic developments. The Committee met 5 times in 2025-26.

The Remuneration Committee and Charitable Trust Funds Advisory Committee met in accordance with their Terms of Reference throughout the year.

14.4 Business Planning and Risk Management

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

14.4.1 Business Planning

The Trust's Business Plan and Corporate Plan set out the Trust's plans for the incoming year in line with the stated purpose, mission and vision of the organisation, aligned to regional and Ministerial priorities. The NIAS Trust Delivery 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.

The Trust's strategic priorities, derived from the corporate plan, are cascaded to Directorate teams, where more detailed projects, targets and initiatives are developed and implemented in order to support or help meet the Trust's overall aims and objectives.

In 2025-26 the Trust launched work to renew its corporate strategy. The new 10-Year Corporate Strategy will set a clear strategic vision for the Trust for the next decade. The strategy will be aligned with the national and regional health priorities, and it will outline a roadmap for the realisation of the Trust's key objectives. The strategy will be informed by consultation with key internal and external stakeholders and developed in collaboration with the Trust's key delivery partners.

The delivery of the new Strategy will be enabled through the production of 3-Year Corporate Plans and annual priorities and targets will be set against each of these plans. A performance reporting framework will also be developed that will allow the Trust to monitor progress on an ongoing basis.

14.4.2 Risk Management

The Governance, Audit and Risk Assurance Committee has delegated authority from Trust Board to maintain assurance about the risk management systems in place in the Trust, and how principal risks on the Corporate Risk Register are being controlled. The Corporate Risk Register and governance arrangements for risk assurance are regular items at meetings of the Committee.

Risks are identified, managed and reviewed in accordance with the framework set out in the Trust's Risk Management Policy, which also outlines the responsibilities and expectations of different groups of staff in terms of risk management.

The Trust's risk appetite statement, as set out in the Risk Management Policy, captures Trust Board's assessment of the level of risk it is willing to take across different risk categories. The Trust recognises that risks are inherent to the delivery of its core activities, and it is not possible to eliminate risk entirely.

Risk registers across the organisation are reviewed regularly to ensure that controls which have been introduced to manage risks are effective, and that any actions needed to further mitigate or treat a risk are being progressed. Any areas of concern in respect of risk management are escalated through the governance framework and are reported at the Governance, Audit and Risk Assurance Committee.

14.5 Information Governance

Effective Information Governance (IG) underpins safe patient care, public trust and organisational resilience. During 2025–26, NIAS continued to strengthen its information governance arrangements, recognising the critical importance of secure, lawful and high-quality information handling in the delivery of modern ambulance services.

Information governance within NIAS operates within a comprehensive legislative and best-practice framework, including 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 common law Duty of Confidentiality. This framework governs how information is collected, accessed, stored, used, shared and disclosed across the Trust.

NIAS relies on accurate and timely information to discharge its statutory responsibilities and support effective service delivery, including emergency response, non-emergency patient transport, continuity of care, clinical audit and research, emergency planning and business continuity. Much of the information held by the Trust is inherently sensitive, requiring robust governance arrangements to ensure appropriate protection and use.

To support this, NIAS maintains clear structures and accountabilities for managing information risks. Mandatory information governance training is provided to staff and supported by defined roles and responsibilities across Directorates. Privacy notices are maintained and reviewed regularly, and Data Protection Impact Assessments (DPIAs) are undertaken at an early stage of service change to identify and mitigate privacy and data protection risks.

A comprehensive suite of information governance policies and procedures is in place and subject to routine review to reflect legislative, operational, and technological change.

The Trust continued to engage actively in regional Information Governance forums, including the IG Regional Network, the Information Governance Advisory Council for Encompass, and the Department of Health Information Governance Advisory Group. These forums support shared learning, coordinated management of emerging risks and consistent application of good practice across Health and Social Care.

The Trust maintains an Information Governance & Cyber Security Steering Group (IG&CS) that provide strategic oversight, assurance, and co-ordination in relation to the Trust's management of information and digital assets. The IG&CS ensures that legal, regulatory and policy obligations are met in respect of data protection, confidentiality, records management, cyber security, and information risks. The Group provides regular reports to the relevant Boards, ensuring oversight of emerging Information Governance and Cyber Security risks and providing assurance through evidence of good practice. NIAS holds information relating to patients, staff, suppliers, and partner organisations, including other Trusts, the Coroner Service for Northern Ireland, the Police Service of Northern Ireland, the Police Ombudsman, and legal representatives. Information is used proportionately and lawfully to assure quality of care, support operational planning, and maintain service continuity.

The Trust works constructively with the Information Commissioner's Office (ICO) in relation to concerns or complaints regarding data handling and fulfils its statutory responsibilities as a data controller, including timely reporting of qualifying data breaches and collaborative management of incidents with HSC partners.

Cyber security remains a significant and evolving organisational risk. During 2025–26, NIAS continued to prioritise protection of clinical and corporate data while enabling appropriate access to digital systems. The Trust remained an active participant in the Regional Cyber Security Programme Board and worked with Internal Audit to test compliance with the National Cyber Security Centre's Ten Steps to Cyber Security. Activity focused on strengthening network security, resilience and preparedness to minimise disruption should incidents occur.

Assurance regarding information governance and cyber security is provided through internal management arrangements and formal governance reporting to the Audit and Risk Assurance Committee, with escalation to the Trust Board where required. These arrangements are supported by independent assurance from Internal Audit and external bodies, including the Network and Information Systems Competent Authority and Enforcement Branch. Taken together, these arrangements support NIAS' commitment to safeguarding information, enabling safe digital innovation and maintaining public confidence in how data is managed.

14.6 Locality Planning

During 2025–26, NIAS continued to experience significant operational pressure arising from sustained demand within Unscheduled Care and a constrained financial environment. In this context, the 2024–26 Locality Plan, which replaced traditional annual winter plans, remained the primary mechanism for coordinating system-wide preparedness, resilience and response.

NIAS submitted its refreshed Locality Plan in July 2024, clearly setting out the Trust's contribution to two agreed regional priorities:

- maximising ambulance capacity
- supporting timely hospital discharge

The Plan articulated a series of strategic actions aimed at improving patient flow across the urgent and emergency care system. These included expanding hear and treat and see and treat activity, strengthening community-based responses and supporting discharge processes in partnership with Health and Social Care Trusts. Throughout 2025–26, NIAS continued to implement these measures while engaging closely with regional partners to monitor delivery, review impact and respond to persistent system pressures. Progress, risks and dependencies were subject to routine governance oversight, supporting escalation where required.

14.7 Fraud

NIAS maintains a zero-tolerance approach to fraud, recognising the importance of safeguarding public funds and sustaining confidence in Health and Social Care services. The Trust's Anti-Fraud Policy and Fraud Response Plan remained in operation throughout 2025–26, clearly setting out expectations for staff and the arrangements for reporting and managing suspected fraud.

The Trust's Fraud Liaison Officer continued to promote fraud awareness and coordinate investigations in partnership with the Business Services Organisation (BSO) Counter Fraud and Probity Service. Fraud awareness training remained available to all staff, and the Anti-Fraud Policy and Response Plan were kept under review to ensure ongoing alignment with best practice. The Trust also maintained its whistleblowing policy, "Your Right to Raise a Concern," encouraging staff to raise concerns internally or through the HSC Fraud Hotline operated by BSO Counter Fraud Services.

During 2025–26, seven cases of suspected fraud were reported. All identified or potential cases continued to be reported to the Audit and Risk Assurance Committee as a standing agenda item, providing transparency, independent scrutiny and assurance over the management of fraud related risk.

14.8 Public Stakeholder Involvement

During 2025–26, NIAS continued to strengthen its approach to Personal and Public Involvement (PPI), ensuring that service users, carers and community representatives were meaningfully involved in shaping services and informing policy development. The Trust's PPI Strategy remained the foundation for engagement activity, with PPI embedded across directorates and key decision-making processes.

Mandatory PPI training for staff continued throughout the year, supporting consistent understanding and application of involvement principles across the organisation. Feedback from patients, families and the public — including complaints, compliments, learning reviews and Untoward Incident Reports — continued to inform service improvement, risk identification and quality assurance. Emerging themes were analysed and referred to relevant services for action, with learning disseminated across the organisation where appropriate.

Stakeholder engagement also contributed to the identification and management of organisational risks, supported policy development and informed service design and improvement activity, reinforcing NIAS' commitment to openness, responsiveness and continuous learning.

14.9 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 2025-26 the Trust continued to review, strengthen and update its Board Assurance Framework (BAF) which provides 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.

Hospital at Home

In June 2025, NIAS' Clinical Pathways team met with the Hospital at Home team at Altnagelvin ED to meet with frontline NIAS staff and discuss the Hospital at Home service, to strengthen & improve access to care in the community.

14.10 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 2024-25 issued in September 2025 made four audit recommendations, none of these being priority one.
- 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 (EOC).
- 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).

14.10.1 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.

During 2025–26, BSO Internal Audit delivered its annual programme of work, providing a range of assurance ratings across the areas examined. The programme identified a number of significant weaknesses requiring strengthened governance and oversight, alongside areas where controls were assessed as satisfactory.

Unacceptable assurance was provided in respect of elements of Attendance Management not linked to sickness absence, specifically in relation to annual leave, TOIL, suspensions, special leave and the development and maintenance of HR policies.

A number of areas received Limited assurance, including:

- Mandatory and Driver Training, where compliance with statutory and mandatory training remained low and policy and oversight arrangements require strengthening.
- Medicines Management, where significant deficiencies were identified in medicines-related training, security arrangements, completion of audits and the reliability of data captured in the Medicines Dashboard.
- Hazardous Area Response Team (HART) arrangements, where the Trust remains significantly non-compliant with national standards, with risks escalated to Non-Executive and Departmental level.
- Financial Review, where further improvements are required in the control of unsocial hours payments, management of TOIL and the oversight of spend categorised as staff substitution.

Satisfactory assurance was provided in respect of Absence Management processes, payroll-related controls and capital asset processes, with evidence of progress against previous recommendations. The annual Stocktake audit has also provided Satisfactory assurance.

Across the programme, Internal Audit identified recurring themes, including the need for strengthened corporate reporting, more consistent application of policies, improved governance structures and enhanced oversight of workforce-related processes. Management has accepted all recommendations arising from the audits, with action plans and clear timelines in place. Progress continues to be monitored through the Senior Leadership Team, with formal reporting to the Governance, Audit and Risk Assurance Committee.

14.10.2 Follow-up on previous Recommendations

BSO Internal Audit completed its year-end follow-up in March 2026, confirming strong progress in addressing outstanding Priority 1 and Priority 2 recommendations. Of 154 recommendations reviewed, 92% were fully implemented and a further 8% partially implemented, with none recorded as not implemented. Internal Audit also reviewed 43 recommendations during this cycle, including 18 linked to significant findings, and verified that 61% of these significant items had been implemented during the period. Twice-yearly follow-up activity will continue, with management progressing the small number of recommendations where implementation dates have not yet passed.

14.10.3 BSO Shared Services Audits

As part of the regional assurance framework, the Trust also receives independent assurance from BSO Internal Audit in respect of Shared Services functions delivered on behalf of all HSC organisations. During 2025–26, Internal Audit completed three Shared Services audits relevant to NIAS: Payroll, Accounts Payable Shared Services (APSS) and Shared Services Accounts Receivable (SSAR).

All three audits received Satisfactory assurance, confirming that appropriate governance, risk management and internal controls were operating effectively across these regional financial processing services. The Trust continues to engage with BSO through established governance structures to monitor performance and ensure effective delivery of Shared Services functions.

14.10.4 Overall Opinion

In her Annual Report for 2025–26, the Head of Internal Audit provided an overall opinion of Limited assurance on the adequacy and effectiveness of the Trust's framework of governance, risk management and control. While a number of areas demonstrated satisfactory control, the majority of audits completed during 2025–26 contained at least an element of Limited or Unacceptable assurance, with Limited assurance issued in half of the audits undertaken. A number of these Limited assurance opinions related to core areas of risk management, control and governance, including Medicines Management and Training.

Notwithstanding the overall Limited assurance opinion, the Head of Internal Audit acknowledged the strong performance of the organisation in addressing previous Internal Audit recommendations, together with improved assurance in respect of Sick Absence Management.

Internal Audit will continue to monitor progress through scheduled follow-up reviews, with updates provided to the Governance, Audit and Risk Assurance Committee throughout 2026–27.

14.10.5 Regulation and Quality Improvement Authority (RQIA)

RQIA did not carry out any inspections in the Trust during the year 2025-26. RQIA sought assurances from the Trust in February 2026 regarding whistleblowing concerns which had been raised to it regarding Craigavon Ambulance Station.

14.11 Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal governance and control within the Northern Ireland Ambulance Service Health and Social Care Trust.

My review of governance effectiveness is informed by a range of assurance sources, including the work of Internal Audit, the assurances provided by Executive Directors and senior managers responsible for the development and maintenance of internal controls, and the findings and observations of External Audit.

I have been advised on the outcome of this review by the Trust Board and its Committees, in particular the Governance, Audit and Risk Assurance Committee and committees with delegated responsibility for quality, safety and people matters. This advice includes consideration of the adequacy of controls, progress in addressing identified weaknesses and the effectiveness of mitigation actions.

Where control weaknesses or gaps in assurance have been identified, action plans have been agreed and monitored through established governance arrangements. These actions support continuous improvement of the internal governance and control framework, recognising the highly pressured and interdependent system environment in which NIAS operates.

Based on the evidence available, I am satisfied that appropriate arrangements are in place to manage risk, safeguard public resources and support delivery of the Trust's objectives, while recognising that certain system-wide risks remain outside the direct control of the Trust.

14.12 Internal Governance Divergences

Internal governance divergences are control issues that have been identified through audit, assurance or review activity and are assessed as having the potential to impact on delivery of objectives, compliance or performance. These are monitored formally and reported transparently as part of the Governance Statement.

14.12.1 Prior year control issues now resolved

Emergency Planning and Preparedness

NIAS has put in place an enhanced infrastructure in respect of Emergency Preparedness, Resilience and Response including appointing critical posts and a training programme for key roles, including individuals who may have to act in a strategic and commander position in response to critical and major incidents.

The Trust continues to strengthen its Business Continuity arrangements and all teams across the organisation have live Business Continuity Plans in place.

Attendance Management

The Trust has been engaged in a significant programme of work in recent years to reduce sickness absence. NIAS has consistently achieved, or closely achieved, the requisite target sickness absence rate comparable to other HSC Trusts in recent months.

14.12.2 Prior year control issues continuing to be considered

Hospital Turnaround Times

NIAS continues to experience significant delays in handing over patients at receiving Emergency Departments. 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.

In 2025-26, as part of the DOH's Winter Preparedness Plan, there was a commitment to work towards a waiting time limit of 2 hours at regional ED for NIAS crews. However, unfortunately the Trust continues to experience prolonged hospital handovers and significant lost hours waiting to handover patients at ED.

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

NIAS' ability to provide a timely response to patients in the community has deteriorated in 2025-26, partly because of the lost operational capacity due to delayed hospital handovers. NIAS has consistently been unable to deliver on extant response targets for all call categories and benchmarking against other UK ambulance services shows that NIAS is currently the poorest performing Trust against these measures.

In addition to system-wide work on improving hospital handover, NIAS has invested

significantly in its Integrated Care Hub (ICH) in order to provide a safe, and clinically appropriate, alternative to hospital conveyance. The ICH is a team of clinicians that operates in NIAS' Control Room and can remotely assess a patient and advise if they can be suitably managed via alternative pathways.

Effect of Unplanned Service Reconfiguration

NIAS continues to monitor planned and proposed wider HSC service changes and reconfigurations. Such initiatives introduced in recent years have caused operational disruption for NIAS, sometimes meaning longer conveyance times for patients and delayed emergency response.

The Trust is actively engaged with all HSC Trusts to identify any impending service changes that are likely to have an impact on its services, in order to evaluate the knock-on effect for patients and any additional resource requirements which may manifest.

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

Mandatory and Statutory Training

The Trust has identified a challenge in respect of releasing staff to undertake mandatory and statutory training. This is largely due to the operational difficulties associated with abstracting operational staff to "come off the road" to participate in training and/or complete all necessary e-learning.

The inability to release staff on a regular basis to complete refresher training means that staff lose out on the opportunity to maintain and enhance their skills and knowledge. The Trust has recently developed an assurance framework around the uptake of statutory and mandatory training and will monitor this as a key priority moving forward.

Implementation of Right Care, Right Person and the Mental Capacity Act

NIAS and the Police Service for Northern Ireland (PSNI) co-respond to a large range of incidents and support each other with their relevant expertise and capability.

The introduction of Right Care, Right Person, which will see the PSNI increasingly withdraw from attending certain scenarios, poses potentially significant challenges for NIAS.

For example, PSNI withdrawal from welfare checks and certain mental-health related calls under RCRP could displace this demand to NIAS, creating operational and clinical risk.

NIAS is participating in the planning structures for the implementation of RCRP which are being co-led by the DOH and DOJ.

Separately, NIAS is experiencing several interface issues associated with the partial implementation of the Mental Capacity Act (MCA) locally, particularly when responding to calls where a service user is presenting with mental health issues and may require physical restraint for safe conveyance to a suitable place of care. NIAS will continue to work with its statutory partners to address these challenges and to identify, and mitigate, the potential impacts of RCRP.

DOH Core Standards Compliance: Hazardous and Specialist Response Capability

NIAS provides several highly-specialist response services to critical and major incidents and to environments or incidents with a specific level of risk, including:

- The Hazardous Area Response Team (HART) which, amongst other things, has specialised training and equipment to respond to very hazardous or dangerous environments such as collapsed buildings, confined spaces, chemical incidents etc.
- Special Operations Response Team (SORT) - these are operational staff who complete additional training in specialist areas including responding to Chemical, Biological, Radiological and Nuclear and Marauding Terrorist Attacks incidents.

NIAS has never been commissioned or resourced to deliver a comprehensive HART or SORT function, meaning its ability to respond to these types of incidents is inherently limited, compared to other peer ambulance services.

As a result, the Trust is currently non-compliant with 93 of the DOH's Core Standards for EPRR, 50 of which would require significant investment in its specialist response capabilities. The Trust has engaged with the DOH and SPPG to highlight the associated risks and to begin discussions on resourcing requirements.

Wider Controls Around Attendance

An Internal Audit report carried out in-year identified discrepancies in the Trust's oversight of annual leave allocation and balances.

For example, it was found that historically some staff have carried over, from one financial year to another, a surplus of unused annual leave days which exceeds the normal acceptable HSC threshold of 5 days. Further, there have been instances where approval has been given for staff to exceed their annual leave balance by bringing forward annual leave days from the next financial year.

The Trust has put in place a programme of work to address this, with the development of policies, procedures and training to support managers in the control of annual leave balances.

14.14 Conclusion

The Trust has an appropriate and effective system of accountability on which I can rely, as Accounting Officer, to form an opinion on the propriety, regularity and effective use of public funds, in accordance with Managing Public Money Northern Ireland (MPMNI).

In reaching this conclusion, I have considered the overall assurance provided by the Head of Internal Audit and I have also sought, and received, assurances from the Senior Leadership Team that, where audit activity or other forms of review have identified weaknesses in established controls, appropriate mitigation actions and improvement plans are in place and are subject to ongoing monitoring through established governance arrangements.

The Trust continues to proactively identify and strengthen its system of internal control. This includes, but is not limited to, the implementation of recommendations arising from reviews undertaken by Internal Audit. Notwithstanding the ongoing work to strengthen our governance and assurance framework, I am content with the operation of the system of internal governance during the period 2025-26.

Ms Maxine Paterson
Chief Executive (Interim)
25 June 2026

Health Minister visits NIAS

On 19 June 2025, Interim Chief Executive Maxine Paterson was delighted to welcome Health Minister Mike Nesbitt to NIAS HQ for a meeting in his round of engagements with HSC Trust Chief Executives.

15. Remuneration and Staff Report

Remuneration Report for the Year Ended 31 March 2026

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 75, and also on pages 100 and 101 of the Directors' Report.

15.1 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 75 of the Directors' Report.

15.2 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.

15.3 Service Contracts

All Directors, except the Medical Director, in the year 2025-26 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.

15.4 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 applies to 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). Incremental progression is applied in line with Departmental circulars. The Trust's Remuneration Committee oversees application of these processes and ensures application of the standards as set out in the revised Performance Management Framework.

15.5 Non-Executive Directors

Ms 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.

15.6 Directors

Mr Michael Bloomfield, Chief Executive, ceased 2 April 2025.

Ms Maxine Paterson, Interim Chief Executive, appointed 3 April 2025.

Ms Rosie Byrne, Director of Operations, ceased 30 April 2025.

Mr Neil Sinclair, Interim Director of Operations, appointed 1 May 2025.

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

Ms Leahann Donnelly, Interim Director of Finance appointed on 1 April 2025.

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.

Mr Séamus Mullen, Interim Director of Planning, Performance and Corporate Services, appointed 3 April 2025.

15.7 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.

15.8 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 2025–26 or 2024-25.

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:

	2025-26				2024-25			
Name	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	25 - 30	-	-	25 - 30	25 - 30	200**	-	25 - 30
Dale Ashford	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Jim Dennison	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Phelim Quinn	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Philip Graham	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Paul Corrigan	5 - 10	-	-	5 - 10	5 - 10	-	-	5 - 10
Directors								
Michael Bloomfield* (1) (to 2 Apr 2025)	0 - 5	-	-	0 - 5	125 - 130	400**	27	150 - 155
Rosemarie Byrne* (2)	10 - 15	-	2	10 - 15	105 - 110	-	22	130 - 135
Lynne Charlton	105 - 110	-	25	130 - 135	100 - 105	-	50	150 - 155
Michelle Lemon	100 - 105	-	22	120 - 125	90 - 95	500**	-	90 - 95
Maxine Paterson (3)	130 - 135	-	31	165 - 170	120 - 125	-	25	145 - 150
Dr Nigel Ruddell	160 - 165	-	34	190 - 195	150 - 155	-	73	225 - 230
Leahann Donnelly (4) (from 1 April 2025)	95 - 100	-	20	115 - 120	-	-	-	-
Seamus Mullen (5) (from 3 April 2025)	95 - 100	-	21	115 - 120	-	-	-	-
Neil Sinclair (6) (from 1 Oct 2023)	100 - 105	-	24	125 - 130	100 - 105	100**	11	110 - 115
Paul Nicholson (7) (to 4 Nov 2024)	-	-	-	-	55 - 60	-	-247	-190 - (-195)

(1) M Bloomfield left the Trust on 2 April 2025 FYE £140-£145k.
(2) R Byrne was seconded to SPPG on 1 May 2025 FYE £120-£125k.
(3) M Paterson was apponted as Interim Chief Executive with effect from 3 April 2025
(4) L Donnelly was appointed as Interim Director of Finance from 1 April 2025
(5) S Mullen was appointed as Interim Director of Planning, Performance and Corporate Services on 3 April 2025
(6) N Sinclair commenced attending Board/Committee meetings as Chief Paramedic Officer wef 1 October 2023 and was appointed as Interim Director of Operations effective 1 May 2025
(7) 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.

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.

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.

* 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)

2025-26					
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 31/03/26 £000s	CETV at 31/03/25 £000s	Real increase in CETV £000s
Michael Bloomfield*	0-2.5	60-65 + lump sum of 165-170	1,718	1,485	233
Rosemarie Byrne*	2.5-5.0 + lump sum of 2.5-5.0	45-50 + lump sum of 120-125	1,131	1,043	88
Lynne Charlton	2.5-5.0 + lump sum of 2.5-5.0	35-40 + lump sum of 90-95	827	816	11
Michelle Lemon	2.5-5.0 + lump sum of 2.5-5.0	25-30 + lump sum of 65-70	648	590	58
Maxine Paterson	2.5-5.0	25-30 + lump sum of 0	354	312	42
Dr Nigel Ruddell	5.0-7.5 + lump sum of 5.0-7.5	65-70 + lump sum of 165-170	1,595	1,459	136
Neil Sinclair	2.5-5.0 + lump sum of 2.5-5.0	30-35 + lump sum of 70-75	613	554	59
Seamus Mullen	0-2.5 + lump sum of 0-2.5	35-40 + lump sum of 55-60	748	707	41
Leahann Donnelly	0-2.5	0-5 + lump sum of 0	39	20	19

*The amounts disclosed above reflect full-year values and have not been pro-rated.

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 2025-26 was £160k - £165k (2024-25, £150k - £155k). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2025-26	25th percentile	Median	75th percentile
Total remuneration (£)	£36,005	£49,201	£59,607
Pay ratio	4.51:1	3.30:1	2.73:1

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

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 remuneration disclosed above include agency staff.

Staff whose Whole Time Equivalent was 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 £36,005 (2024-25: £34,037); £49,201 (2024-25: £46,527) and £59,607 (2024-25: £56,202) respectively.

In 2025-26, no (2024-25: 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £23,881 to £162,500 (2024-25: £23,615 to £152,500).

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:	2025-26 v 2024-25	2024-25 v 2023-24
Average employee salary and allowances	7.05%	5.98%
Highest paid director's salary and allowances	6.56%	10.91%

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

16. Staff Report

16.1 Number of Senior Staff by Band and Gender

	Director		Non-Executive Director		Senior Staff*		Other Staff		TOTAL	
	No	%	No	%	No	%	No	%	No	%
Male	2	40.00%	5	83.00%	20	74.00%	958	60.00%	985	61.00%
Female	3	60.00%	1	17.00%	7	26.00%	632	40.00%	643	39.00%
Total	5		6		27		1590		1628	

*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).
Data extracted from HRPTS system as at 28th Feb 2026. Figures exclude bank and agency staff and dual employments.

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 2026.

Note: The above figures do not include bank workers or dual employments.

16.2 Staff Policies Applied During 2025-26

The Trust is committed to maintaining a comprehensive framework of workforce policies designed to support the effective management, wellbeing and development of its staff and to promote a fair, inclusive, consistent and supportive working environment for all employees. These policies are developed in line with regional Health and Social Care (HSC) guidance and by observing our statutory obligations and recognised best practice. Our policies are kept under regular review to ensure they remain aligned with organisational priorities and the operational context within which the Trust delivers its services.

The Trust is committed to a partnership approach to policy development and review, engaging constructively with staff and recognised Trade Union representatives to support effective workforce governance and the delivery of high-quality services.

16.2.1 Equality, Diversity and Inclusion

The Trust is committed to promoting equality of opportunity and fostering a fair, inclusive and respectful working environment for all staff. In doing so, the Trust operates in accordance with the HSC Equality Scheme 2024–2029, which sets out how HCS organisations meet their statutory equality duties under Section 75 of the Northern Ireland Act 1998.

In line with the requirements of the Equality Scheme, the Trust gives due regard to the need to promote equality of opportunity across the nine Section 75 equality categories and to promote good relations between persons of different religious belief, political opinion and racial group. Employment policies and practices are subject to equality screening and, where appropriate, equality impact assessment to ensure that they are fair, transparent and non-discriminatory. The Trust is committed to ensuring that its workforce policies support equality, diversity and inclusion and that appropriate support, including reasonable adjustments where required, is provided to enable staff to work in a safe, supportive and respectful environment.

Through the implementation of the regional Equality Scheme and the Trust's Equality Action Plan, the organisation also seeks to support wider efforts across Health and Social Care to address inequalities and promote equitable access to employment, development and support opportunities for staff. These arrangements contribute to the Trust's commitment to maintaining a workforce that is supported, valued and able to deliver high-quality patient care.

The Trust remains committed to ensuring that its workforce policies support equality, diversity and inclusion and that appropriate support, including reasonable adjustments where required, is provided to enable staff to work in a safe, supportive and respectful environment.

16.2.2 Recruitment and Selection

The Trust operates recruitment and selection processes that are fair, transparent and based on merit for all applicants and staff. All appointments are made in accordance with the HSC Regional Recruitment & Selection Framework and relevant employment legislation and where appropriate the Senior Executive Recruitment Guidance. The Framework supports full and fair consideration of applications received from disabled persons and minimises perceived barriers to employment, as far as practicably possible, by making reasonable adjustments to our processes. The Trust remains committed to attracting and retaining a skilled workforce to support the delivery of high-quality services.

16.2.3 Learning and Development

The Trust supports the ongoing professional development of its workforce through a range of learning and development opportunities designed to ensure staff have the knowledge and skills required to deliver safe and effective services. Staff are required to complete statutory and mandatory training relevant to their roles and responsibilities. During 2025-26 the Trust reviewed its approach to statutory and mandatory training and, following consultation with relevant stakeholders.

16.2.4 Health, Safety and Wellbeing

The Trust places significant importance on the health, safety and wellbeing of its staff, recognising that a healthy and supported workforce is essential to the delivery of safe and effective patient care. The Trust's approach is informed by the HSC Regional Framework for Staff Health & Wellbeing in the Workplace, which promotes a preventative and supportive approach to staff health and wellbeing across the HSC system.

A range of policies and procedures are in place to support safe working practices and promote staff wellbeing, including those relating to health and safety, attendance management, dignity at work and flexible working. The Trust also provides access to occupational health services and a range of wellbeing supports designed to assist staff in maintaining their physical and psychological wellbeing.

In recognition of the demanding operational environment within which ambulance services operate, the Trust continues to develop initiatives aimed at supporting staff resilience and wellbeing. This includes the NIAS Peer Support Model, which provides trained peer supporters to offer confidential support to colleagues following challenging incidents or during periods of personal or professional difficulty. This approach complements the wider wellbeing supports available to staff and contributes to fostering a supportive and compassionate workplace culture.

16.2.5 Managing Attendance at Work

The Trust operates policies to support staff attendance and wellbeing, recognising the importance of maintaining a healthy and resilient workforce. These policies provide a framework for supporting staff during periods of ill health and provide guidance to managers on supporting employees to achieve regular and effective attendance. They also set out arrangements for supporting staff whose attendance or ability to undertake the full duties of their role may be impacted by disability or long-term health conditions, including the provision of reasonable adjustments where appropriate.

During 2025-26 work continued at a regional level across the HSC to develop a revised Regional HSC Attendance Management Policy and Procedure, which is scheduled for implementation across HSC organisations from 1 April 2026. The Trust has contributed to this work and continues to engage recognised Trade Union representatives to support the effective implementation of this new regional policy framework. The Trust also operates a range of complementary workforce policies designed to support attendance and promote staff wellbeing. These include policies relating to flexible working, work-life balance, partial retirement and other workforce arrangements that enable staff to remain in or return to work where possible. Together, these policies support a balanced approach that promotes staff wellbeing while ensuring the Trust can maintain safe and effective service delivery.

16.2.6 Partnership Working

The Trust values constructive partnership working with recognised Trade Union representatives and is committed to maintaining effective collaboration on workforce matters. Regular consultation takes place through established consultation and negotiation forums, which provide a structured mechanism for discussion of workforce issues, organisational change and policy development.

During 2025 the Trust commenced a review of its partnership working arrangements to ensure that they continue to support effective engagement and collaborative working in a changing operational environment. As part of this review, engagement was undertaken with managers across the organisation and Trade Union representatives, including full-time officials, recognising the important role both groups play in supporting effective industrial relations within the Trust.

16.2.7 Raising Concerns

The Trust launched the new 'Raising Concerns in the Public Interest Policy' (formerly Whistleblowing) on 2nd March 2026, in line with regional guidance. NIAS is committed to an open and honest culture ensuring that every member of staff feels safe, supported and confident to speak up about anything that gets in the way of patient care or affects their working lives. Developed in collaboration with Health and Social Care organisations and Trade Unions, this policy replaces the previous regional framework. It is designed to ensure staff can report malpractice or wrongdoing without fear of retribution.

Concerns raised will be screened to determine if they will progress to investigation, normally conducted by a professional manager or an appropriate investigator who is in certain circumstances external to the Trust. During 2025-26, a total of 8 'Raising Concerns in the Public Interest' were received 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.

16.3 Staff Turnover

	2025-26	2024-25
Staff Turnover %	4.48%	5.89%

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.

16.4 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)

Staff costs comprise:	2026 Permanently employed staff £000s	2026 Others £000s	2026 Total £000s	2025 Total £000s
Wages and salaries	80,052	2,457	82,509	74,440
Social security costs	10,290	0	10,290	7,771
Other pension costs	15,688	0	15,688	14,357
Sub-Total	**106,030**	**2,457**	**108,487**	**96,568**
Capitalised staff costs	0		0	(219)
Total staff costs reported in Statement of Comprehensive Net Expenditure	**106,030**	**2,457**	**108,487**	**96,349**
Less recoveries in respect of outward secondments			(140)	0
Total Net Costs			**108,347**	**96,349**

Staff costs were nil (2025:£nil) relating to the Charitable Trust Funds.

There were nil staff costs charged to capital projects during the year. (2025: £219k)

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)

The average number of whole time equivalent persons employed during the year was as follows:	2026 Permanently employed staff No.	2026 Others No.	2026 Total No.	2025 Total No.
Medical and dental	2	0	2	2
Professions allied to medicine	3	0	3	2
Ancillaries	37	6	43	40
Administrative & clerical	210	42	252	222
Ambulance staff	1,277	2	1,279	1,232
Works	2	0	2	3
Total Average Number of Persons Employed	**1,531**	**50**	**1,581**	**1,501**
Less average staff number relating to capitalised staff costs	0	0	0	(3)
Less average staff number in respect of outward secondments	(1)	0	(1)	0
Total Net Average Number of Persons Employed	**1,530**	**50**	**1,580**	**1,498**

The number of persons employed include nil (2025: nil) relating to the Charitable Trust Funds.

16.5 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 DoH introduced changes to the amount Members pay towards their HSC pension. The amount paid from that date is based on actual annual rate of pay. These salary ranges change each year in line with any annual increase to Agenda for Change pay scales. The current salary ranges and applicable rate are outlined on page 111.

The table below indicates that pension contribution rates for members of the HSC pension scheme from 1st April 2025.

Pensionable salary ranges from 1st April 2025	Contribution rate from 1st April 2025
Up to £13,259	5.2%
£13,260 to £27,288	6.7%
£27,289 to £33,247	8.5%
£33,248 to £49,913	10.0%
£49,914 to £63,994	10.9%
£63,995 and Above	12.7%

16.6 Partial Retirement

Partial/flexible retirement was introduced to HSC pension members across NIAS. Members of the scheme can make an application for pension flexibilities in accordance with the Pension Flexibilities legislation.

16.7 Sickness Absence Data

Attendance Management

Levels of staff absence due to sickness continued to present a challenge within NIAS during 2025-26. The cumulative level of hours lost due to sickness as of the end of January 2026, was 10.45%. This represents an increase from 10.35% the previous year.

16.8 Forward Plan 26-27

There are a number of significant workforce challenges that will shape the plans for 26-27 for the HR and OD functions. The introduction of EQUIP will challenge the directorates ability to provide a full service during the implementation phase up to and after release 2 for HR and payroll in November 2026. Significant workforce changes programmes such as the Organisational Resilience and Enhanced Leadership restructure, the revised scheduled care rostering programme and the continued challenges presented by the action short of strike (ASOS) will require strategic leadership from the people functions across the Directorate. There are a number of high-profile new policies being introduced including the new Regional Absence policy in April 2026 which will require significant support for implementation for managers and staff. A continued focus on the Directorate's performance across key strategic areas will be necessary despite the challenges noted above. This includes ensuring good governance evidences through audit performance and in areas such as ensuring absence levels remain within our KPIs.

Employers contributions were payable to the HSC Pension Scheme at 23.2% of pensionable pay during the 2025-26 financial year.

A NEST (National Employment Savings Trust) Scheme is also in operation for employees who are not eligible for the HSC Pension Scheme and the HSC Pension Scheme 2015, with a member contribution rate of 5% in 2025-26.

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

There were no early retirement and/or compensation exit packages in 2025-26, at a cost of £nil. (2025: £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 2025-26. (2025: £nil)

Trust Management Costs

	2026 £000s	2025 £000s
Trust management costs	11,920	10,384
Income:		
RRL	136,111	124,270
Income per Note 4	2,279	1,847
	138,390	126,117
Less adjustments under HSS (THR) 2/99	(2,121)	(2,117)
Total Income	**136,269**	**124,000**
% of total income	**8.75%**	**8.37%**

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 2025-26 there were 5 early retirements from the Trust, agreed on the grounds of ill-health. (2025: 18) The estimated additional pension liabilities of these ill-health retirements will be £13k. (2025: £47k) These costs are borne by the HSC Pension Scheme.

17 Accountability and Audit Report

17.1 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 82 to 97.

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 115 to 119.

17.2 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.

17.3 Losses and Special Payments (Audited)

Losses Statement	2025-26	2024-25
Total number of losses	9	13
Total value of losses (£000)	12	4

Losses	2025-26 £000s	2024-25 £000s
Administrative write-offs	12	4

Special payments	2025-26	2024-25
Total number of special payments	16	11
Total value of special payments (£000)	688	301

Special payments		2025-26 £000s	2024-25 £000s
Compensation payments			
	- Clinical Negligence	131	236
	- Employers Liability	250	65
	- Other	307	0

The Northern Ireland Ambulance Service HSC Trust did not make any individual payments for losses and special payments over £300k during the year. (2025: £nil)

17.4 Other Payments (Audited)

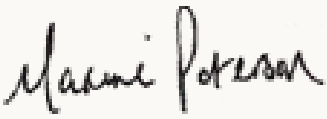
The Northern Ireland Ambulance Service HSC Trust did not make any other payments during the year. (2025:£nil)

17.5 Fees and Charges (Audited)

The Northern Ireland Ambulance Service HSC Trust had no income generated from fees or charges during the year. (2025: £nil)

17.6 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 160 of the Annual Accounts for further information.



Ms Maxine Paterson
Chief Executive (Interim)
25 June 2026

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 (NIAS) for the year ended 31 March 2026 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of NIAS' affairs as at 31 March 2026 and of the group's and NIAS' 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 NIAS 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 NIAS' 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 NIAS's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or

- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit or the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Trust and Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud of error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing NIAS' 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 NIAS will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to NIAS 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;

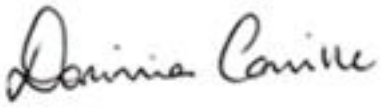
- making enquires of management and those charged with governance on NIAS' compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due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

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

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

Report

I have no observations to make on these financial statements.



Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU
30 June 2026

Northern Ireland Ambulance Service
Health and Social Care Trust

Accounts Report

2025-2026

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

FINANCIAL STATEMENTS

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

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.

		2026		2025	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Income					
Revenue from contracts with customers	4.1	1,980	1,980	1,615	1,615
Other operating income*	4.2	299	417	232	255
Total Operating Income		**2,279**	**2,397**	**1,847**	**1,870**
Expenditure					
Staff costs	3.1	(108,487)	(108,487)	(96,349)	(96,349)
Purchase of goods and services	3.1	(15,883)	(15,883)	(16,830)	(16,830)
Depreciation, amortisation and impairment charges	3.1	(9,102)	(9,102)	(7,881)	(7,881)
Provision expense	3.1	(5,138)	(5,138)	(56,252)	(56,252)
Other operating expenditure	3.1	(14,151)	(14,200)	(13,013)	(13,141)
Total Operating Expenditure		**(152,761)**	**(152,810)**	**(190,325)**	**(190,453)**
Net Operating Expenditure		**(150,482)**	**(150,413)**	**(188,478)**	**(188,583)**
Finance income	4.2	0	7	0	7
Finance expense	3.1	(17)	(17)	(6)	(6)
Net Expenditure for the Year		**(150,499)**	**(150,423)**	**(188,484)**	**(188,582)**
Adjustment to net expenditure for non cash items	22.1	14,398	14,398	64,242	64,242
Net expenditure funded from RRL		(136,101)	(136,025)	(124,242)	(124,340)
Revenue Resource Limit (RRL)	22.1	136,111	136,111	124,270	124,270
Add back charitable trust fund net expenditure*		0	(76)	0	98
Surplus / (Deficit) against RRL		**10**	**10**	**28**	**28**

OTHER COMPREHENSIVE EXPENDITURE		2026		2025	
	Note	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	2,624	2,624	(151)	(151)
Net gain / (loss) on revaluation of charitable assets		0	22	0	5
Items that may be reclassified to net operating costs:					
Net gain / (loss) on revaluation of investments		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2026		**(147,875)**	**(147,777)**	**(188,635)**	**(188,728)**

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

* All donated funds have been used by Northern Ireland Ambulance Service Health and Social Care Trust as intended by the benefactor. The Trust Board as corporate trustee has delegated responsibility to the Director of Finance to manage internal disbursements. The Director of Finance 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.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

Consolidated Statement of Financial Position as at 31 March 2026

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	2026 Trust £000s	2026 Consolidated £000s	2025 Trust £000s	2025 Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1-2	53,507	53,507	52,482	52,482
Right-of-use assets	5.1-2	630	630	317	317
Intangible assets	6.1-2	268	268	482	482
Investments	8.1	0	431	0	342
Total Non Current Assets		**54,405**	**54,836**	**53,281**	**53,623**
Current Assets					
Inventories	11.1	114	114	85	85
Trade and other receivables	13.1	2,363	2,363	2,320	2,317
Other current assets	13.1	989	989	895	895
Cash and cash equivalents	12.1	488	525	222	250
Total Current Assets		**3,954**	**3,991**	**3,522**	**3,547**
Total Assets		**58,359**	**58,827**	**56,803**	**57,170**
Current Liabilities					
Trade and other payables	14.1	(15,641)	(15,644)	(21,059)	(21,059)
Other liabilities	14.1	(178)	(178)	(150)	(150)
Provisions	15.3/15.6	(4,614)	(4,614)	(4,124)	(4,124)
Total Current Liabilities		**(20,433)**	**(20,436)**	**(25,333)**	**(25,333)**
Total Assets Less Current Liabilities		**37,926**	**38,391**	**31,470**	**31,837**
Non Current Liabilities					
Provisions	15.3/15.6	(89,980)	(89,980)	(86,380)	(86,380)
Other payables	14.1	(442)	(442)	(150)	(150)
Total Non Current Liabilities		**(90,422)**	**(90,422)**	**(86,530)**	**(86,530)**
Total Assets Less Total Liabilities		**(52,496)**	**(52,031)**	**(55,060)**	**(54,693)**
Taxpayers' Equity and Other Reserves					
Revaluation reserve		12,407	12,407	10,088	10,088
SoCNE reserve		(64,903)	(64,903)	(65,148)	(65,148)
Other reserves - charitable fund		0	465	0	367
Total Equity		**(52,496)**	**(52,031)**	**(55,060)**	**(54,693)**

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

The financial statements on pages 121 to 124 were approved by the Board on 25 June 2026 and were signed on its behalf by:

M. Larmour

Ms M Larmour
Chair
25 June 2026

Maxine Paterson

Ms M Paterson
Chief Executive (Interim)
25 June 2026

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

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

The Statement of Cash Flows shows the changes in cash and cash equivalents of the 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	2026 £000s	2025 £000s
Cash Flows from Operating Activities			
Net expenditure for the year		(150,423)	(188,582)
Adjustments for non-cash costs		14,161	63,977
(Increase) / decrease in trade and other receivables		(140)	(1,140)
(Increase) / decrease in inventories		(29)	24
Increase / (decrease) in trade payables		(2,607)	(9,042)
Use of provisions	15	(1,048)	(633)
Net Cash Outflow from Operating Activities		**(140,086)**	**(135,396)**
Cash Flows from Investing Activities			
Purchase of non-financial assets	5	(10,410)	(13,203)
Proceeds from disposal of non-financial assets		141	220
Proceeds from disposal of financial assets		0	100
Purchase of financial assets		(67)	(7)
Net Cash Inflow/(Outflow) from Investing Activities		**(10,336)**	**(12,890)**
Cash Flows from Financing Activities			
Grant from DoH		150,375	148,405
Capital element of payments - finance leases		320	(164)
Net Financing		**150,695**	**148,241**
Net Increase / (Decrease) in Cash & Cash Equivalents in the Period		**273**	**(45)**
Cash & Cash Equivalents at the Beginning of the Period	12	**252**	**297**
Cash & Cash Equivalents at the End of the Period	12	**525**	**252**

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

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

This statement shows the movement in the year on the different reserves held by 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 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	0	0	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)**
Changes in Taxpayers Equity 2025-26					
Grant from DoH		150,375	0	0	150,375
Other reserves movements including transfers		84	(84)	0	0
(Comprehensive expenditure for the year)		(150,499)	2,624	98	(147,777)
Transfer of asset ownership		221	(221)	0	0
Non cash charges - auditors remuneration	3.1	64	0	0	64
Balance at 31 March 2026		**(64,903)**	**12,407**	**465**	**(52,031)**

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

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1. Authority

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

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the 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
- 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

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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

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

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

Material Uncertainty

Whilst the financial burden of the measures taken to combat the COVID-19 pandemic will continue to be felt by global economies for decades to come, the short-term impact of enforced lockdowns on real estate markets has now dissipated.

However, there are a number of local, national and global considerations that could negatively impact on NI property values, including ongoing Brexit negotiations, the fallout from the Windsor Framework agreement, ongoing constraints on UK fiscal and monetary policy decisions taken to curb fluctuating levels of inflation caused by theongoing cost of living crisis which is being more and more influenced by geopolitical instability in eastern Europe and the Middle East, exacerbated by US economic and foreign policy decision-making.

However, as at the valuation date, all sectors of the local property market are functioning well, with transaction volumes and other relevant evidence at levels

where an adequate quantum of market evidence exists upon which to base opinions of value. This is true of the market sectors relating to each of the asset classifications identified and valued herein.

Accordingly, and for the avoidance of doubt, our valuation is not reported as being subject to 'material valuation uncertainty' as defined by VPS 3 and VPGA 10 of the RICS Valuation – Global Standards.

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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the Trust expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used:

Asset Type	Asset Life
Freehold Buildings	25 - 60 years
Leasehold Property	Remaining period of lease
IT Assets	3 - 10 years
Intangible Assets	3 - 10 years
Other Equipment	3 - 15 years

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.

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 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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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

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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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.

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.

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.

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.

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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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.

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 2026 of:

Rate	Time period	Real rate
Nominal	Short term (0 – 5 years)	3.64%
	Medium term (6 – 10 years)	4.22%
	Long term (11 - 40 years)	5.32%
	Very long term (41+ years)	5.07%
Inflationary	Year 1	2.50%
	Year 2	2.00%
	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) 24-2025.
The discount rate to be applied for employee early departure obligations is 2.95% for 2025-26.

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.

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.

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

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 IAS 37, the Trust discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.
Where the time value of money is material, contingent liabilities, which are required to be disclosed under IAS 37, are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

Under 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.

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 2026. 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 scheme 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. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Departmental Resource Account for the Department of Health.

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

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

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation will be used in the 2025-26 accounts. The 2020 valuation assumptions will be retained for 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.

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.

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 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

The following new or amended accounting standard became effective for the 2025-26 financial year.

IFRS 17 Insurance Contracts:

This standard has been reviewed and considered as part of the preparation of the financial statements.

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

1.28 Going Concern

The accounts are prepared on a going concern basis. Whilst the consolidated statement of financial position reports net liabilities of £52.5m, 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 2026.

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 2026

NOTE 3 STAFF COSTS AND OPERATING EXPENSES

3.1 Staff Costs and Operating Expenses

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Staff costs:				
Wages and salaries	82,509	82,509	74,221	74,221
Social security costs	10,290	10,290	7,771	7,771
Other pension costs	15,688	15,688	14,357	14,357
Purchase of care from non-HSC bodies	9,321	9,321	10,398	10,398
Recharges from other HSC organisations	1,522	1,522	1,481	1,481
Supplies and services - Clinical	3,005	3,005	2,753	2,753
Supplies and services - General	625	625	604	604
Establishment	1,847	1,847	1,218	1,218
Transport	6,850	6,850	6,385	6,385
Premises	4,366	4,366	4,407	4,407
Bad debts	83	83	0	0
Interest charges under IFRS16	17	17	6	6
BSO services	1,385	1,385	1,573	1,573
Training	569	569	655	655
Professional fees	25	25	21	21
Other charitable expenditure	0	49	0	128
Miscellaneous expenditure	513	513	506	506
Non Cash Items				
Depreciation	8,907	8,907	7,042	7,042
Amortisation	214	214	284	284
Impairments	(19)	(19)	555	555
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(141)	(141)	(220)	(220)
Increase / Decrease in provisions (provision provided for in year less any release)	3,710	3,710	55,596	55,596
Cost of borrowing of provisions (unwinding of discount on provisions)	1,428	1,428	656	656
Auditors remuneration	64	67	62	64
Add back of notional charitable expenditure	0	(3)	0	0
Total	**152,778**	**152,827**	**190,331**	**190,461**

Further detailed analysis of staff costs is located in the Staff Report on page 109 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 £nil. (2024-25: £1k)

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

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
HSC Trusts	1,734	1,734	1,366	1,366
Non-HSC:- Other	246	246	249	249
Total	**1,980**	**1,980**	**1,615**	**1,615**

4.2 Other Operating Income

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Other income from non-patient services	159	159	195	195
Seconded staff	140	140	0	0
Donations / Government grant / Lottery funding for non current assets	0	0	37	37
Charitable income received by charitable trust fund	0	118	0	23
Investment income	0	7	0	7
Total	**299**	**424**	**232**	**262**
TOTAL INCOME	**2,279**	**2,404**	**1,847**	**1,877**

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.1 Consolidated Property, Plant & Equipment - Year Ended 31 March 2026

	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 2025	2,766	20,287	9,856	8,577	37,602	13,831	0	92,919
Indexation	0	561	0	1,165	4,212	0	0	5,938
Additions	0	1,593	2,597	0	3,412	0	0	7,602
Reclassifications	0	417	(9,755)	7,271	2,067	0	0	0
Transfers	0	0	0	0	(552)	0	0	(552)
Revaluation	0	84	0	0	0	0	0	84
Impairment charged to the SoCNE	0	(74)	0	0	0	0	0	(74)
Impairment charged to the revaluation	0	(7)	0	0	0	0	0	(7)
Reversal of impairments (indexation)	0	59	0	0	0	0	0	59
Disposals	0	(262)	0	(385)	(3,334)	(1,318)	0	(5,299)
At 31 March 2026	**2,766**	**22,658**	**2,698**	**16,628**	**43,407**	**12,513**	**0**	**100,670**
Depreciation								
At 1 April 2025	0	844	0	7,441	22,182	9,653	0	40,120
Indexation	0	22	0	626	2,790	0	0	3,438
Reclassifications	0	(1)	0	1	0	0	0	0
Transfers	0	0	0	0	(552)	0	0	(552)
Revaluations	0	(47)	0	0	0	0	0	(47)
Impairment charged to the SoCNE	0	(37)	0	0	0	0	0	(37)
Reversal of impairments (indexation)	0	3	0	0	0	0	0	3
Disposals	0	(262)	0	(385)	(3,334)	(1,318)	0	(5,299)
Provided during the year	0	1,076	0	1,663	4,645	1,523	0	8,907
At 31 March 2026	**0**	**1,598**	**0**	**9,346**	**25,731**	**9,858**	**0**	**46,533**
Carrying Amount								
At 31 March 2026	**2,766**	**21,060**	**2,698**	**7,282**	**17,676**	**2,655**	**0**	**54,137**
At 31 March 2025	**2,766**	**19,443**	**9,856**	**1,136**	**15,420**	**4,178**	**0**	**52,799**
Asset Financing								
Owned	2,766	20,430	2,698	7,282	17,676	2,655	0	53,507
Right-of-Use	0	630	0	0	0	0	0	630
Carrying Amount At 31 March 2026	**2,766**	**21,060**	**2,698**	**7,282**	**17,676**	**2,655**	**0**	**54,137**

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 right-of-use assets is £163k. (2025: £210k).

During the year the Trust had no assets funded from government grants or lottery funding (2025: £nil), and assets of £nil funded from donations (2025: £37k)

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5 CONSOLIDATED PROPERTY, PLANT & EQUIPMENT

5.2 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)
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)
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
Right-of-Use	0	317	0	0	0	0	0	317
Carrying Amount At 31 March 2025	**2,766**	**19,443**	**9,856**	**1,136**	**15,420**	**4,178**	**0**	**52,799**

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.1 Consolidated Intangible Assets - Year Ended 31 March 2026

	Software Licenses £000s	Websites £000s	Total £000s
Cost or Valuation			
At 1 April 2025	2,016	30	2,046
Disposals	(926)	0	(926)
At 31 March 2026	**1,090**	**30**	**1,120**
Amortisation			
At 1 April 2025	1,534	30	1,564
Disposals	(926)	0	(926)
Provided during the year	214	0	214
At 31 March 2026	**822**	**30**	**852**
Carrying Amount			
At 31 March 2026	**268**	**0**	**268**
At 31 March 2025	**482**	**0**	**482**
Asset Financing			
Owned	268	0	268
Carrying Amount At 31 March 2026	**268**	**0**	**268**

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 2026 includes £nil (2025: £nil) relating to the Charitable Trust Funds.

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6 CONSOLIDATED INTANGIBLE ASSETS

6.2 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
Additions	553	0	553
At 31 March 2025	**2,016**	**30**	**2,046**
Amortisation			
At 1 April 2024	1,250	30	1,280
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
Carrying Amount At 31 March 2025	**482**	**0**	**482**

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 2026 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 2026 was £431k. The investments saw a gain of £22k in 2025-26 compared to a gain of £5k in the prior year.

	Investments	
	2026	**2025**
	£000s	**£000s**
Balance at 1 April	342	430
Additions	67	7
Disposals	0	(100)
Revaluations	22	5
Balance at 31 March	**431**	**342**
Charitable trust fund	431	342
	431	**342**

8.2 Market Value of Investments as at 31 March 2026

	Held in UK	**Held outside UK**	**2026 Total**	**2025 Total**
	£000s	**£000s**	**£000s**	**£000s**
Investments in Common Investment Fund	431	0	431	342
Total Market Value of Fixed Asset Investments	**431**	**0**	**431**	**342**

NOTE 9 IMPAIRMENTS

9.1 Impairments

	2026 Property, plant & equipment £000s	 Total £000s
Total value of impairments for the period	(12)	(12)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	(7)	(7)
Impairments Charged / (Credited) to Statement of Comprehensive Net Expenditure	**(19)**	**(19)**

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

10.1 Assets Classified as Held for Sale

	Transport	
	2026 £000s	2025 £000s
Cost		
At 1 April	778	7,624
Transfers in	552	2,432
(Disposals)	(739)	(9,278)
At 31 March	**591**	**778**
Depreciation		
At 1 April	778	7,624
Transfers in	552	2,432
(Disposals)	(739)	(9,278)
At 31 March	**591**	**778**
Carrying Amount at 31 March	**0**	**0**

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 2026 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 2026, vehicles were sold; however, the fair value (less costs to sell) of these vehicles was assessed as £nil (2025: £nil).

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

NOTE 11 INVENTORIES

11.1 Inventories

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Fuel	29	29	19	19
Stationery	10	10	7	7
Medical & surgical equipment	55	55	43	43
PPE	12	12	12	12
Other	8	8	4	4
Total	**114**	**114**	**85**	**85**

NORTHERN IRELAND AMBULANCE SERVICE HSC TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 12 CASH AND CASH EQUIVALENTS

12.1 Cash and Cash Equivalents

	2026 Trust £000s	2026 Consolidated £000s	2025 Trust £000s	2025 Consolidated £000s
Balance at 1 April	222	250	278	297
Net change in cash and cash equivalents	266	275	(56)	(47)
Balance at 31st March	**488**	**525**	**222**	**250**

The following balances at 31 March were held at:

	2026 Trust £000s	2026 Consolidated £000s	2025 Trust £000s	2025 Consolidated £000s
Commercial banks and cash in hand	488	525	222	250
Balance at 31 March	**488**	**525**	**222**	**250**

12.2 Reconciliation of liabilities arising from financing activities

	2025 £000s	Cash Flows £000s	Non-Cash Changes £000s	2026 £000s
Lease Liabilities	300	(221)	541	620
Total liabilities from financing activities	**300**	**(221)**	**541**	**620**

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

13.1 Trade Receivables, Financial and Other Assets

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
VAT receivable	1,367	1,367	1,614	1,614
Other receivables - not relating to fixed assets	996	996	706	703
Trade and Other Receivables	**2,363**	**2,363**	**2,320**	**2,317**
Prepayments	989	989	895	895
Other Current Assets	**989**	**989**	**895**	**895**
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
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	**2,363**	**2,363**	**2,320**	**2,317**
TOTAL OTHER CURRENT ASSETS	**989**	**989**	**895**	**895**
TOTAL INTANGIBLE CURRENT ASSETS	**0**	**0**	**0**	**0**
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**3,352**	**3,352**	**3,215**	**3,212**

The balances are net of a provision for bad debts of £83k. (2025: £nil)

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

14.1 Trade Payables and Other Current Liabilities

	2026		2025	
	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Amounts Falling Due Within One Year				
Other taxation and social security	2,197	2,197	3,262	3,262
Trade capital payables - property, plant and equipment	1,019	1,019	3,827	3,827
Trade revenue payables	5,829	5,829	6,291	6,291
Payroll payables	6,066	6,066	7,289	7,289
BSO payables	22	22	36	36
Other payables	22	22	0	0
Accruals and deferred Income	486	489	354	354
Trade and Other Payables	**15,641**	**15,644**	**21,059**	**21,059**
Current part of lease liabilities	178	178	150	150
Other Current Liabilities	**178**	**178**	**150**	**150**
Carbon reduction commitment	0	0	0	0
Intangible Current Liabilities	**0**	**0**	**0**	**0**
Total Payables Falling Due Within One Year	**15,819**	**15,822**	**21,209**	**21,209**
Amounts Falling Due After More Than One Year				
Finance leases	442	442	150	150
Total Non Current Other Payables	**442**	**442**	**150**	**150**
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**16,261**	**16,264**	**21,359**	**21,359**

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.1 Provisions for Liabilities and Charges - 2026

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2026 £000s
Balance at 1 April 2025	82,835	2,146	5,523	90,504
Provided in year	2,991	221	806	4,018
(Provisions not required written back)	0	(120)	(188)	(308)
(Provisions utilised in the year)	0	(218)	(830)	(1,048)
Cost of borrowing (unwinding of discount)	1,402	30	(4)	1,428
At 31 March 2026	**87,228**	**2,059**	**5,307**	**94,594**

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.

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.

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES (CONTINUED)

Holiday and Sick Pay Liability
On 4 October 2023, the Supreme Court handed down the decision in the case of the Chief Constable of the PSNI v Agnew and others. The judgment confirmed that the claimants are able to bring their claims under the 'unlawful deductions' provisions of the Employment Rights (Northern Ireland) Order 1996 and can thus claim in respect of a series of deductions potentially going back to the beginning of their employment or the implementation of the Working Time Regulations in 1998.

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

The outcome of this case has widespread implications for all public sector bodies in Northern Ireland in respect of both the pay elements that must be included in holiday pay calculations and the period of retrospection which means that some employees may be able to bring claims to be rectified as far back as 1998 in respect of holiday pay. Under Agenda for Change, the contractual provisions for Sick Pay mirror those for Holiday Pay i.e. payment includes what would have been paid had the employee been in work.

With effect from 1 April 2025, HSC employers have implemented an interim arrangement for the calculation of holiday pay to ensure employees are paid appropriately for periods of annual leave. This interim solution also covers periods of sick leave. This interim arrangement has been agreed with trade unions pending the introduction of the new HR and payroll system in 2026/27. However a provision in respect of the retrospective payment for holiday pay is still required for the period 1998/99 to 2024/25. The Trust provision at 31 March 2026 reflects this retrospective time frame. In calculating the provision, the Trust has used payroll data available, for all eligible staff, within the current HRPTS system back to 2014 with averaging applied for the prior years and changes in staffing numbers. Actual staffing numbers are available 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 2028/29 has been used and as such the overall value of the provision has been discounted to determine the net present value.

The key areas of uncertainty include:

i. The reliability of the data used;
ii. The terms of the settlement which is subject to a number of factors including:
   - the determination of a very significant number of cases currently progressing through the Industrial Tribunal;
   - the number of further Industrial Tribunal claims lodged by employees;
   - any settlement of these claims agreed with the claimants or their legal representatives;
   - the number of grievances already lodged by employees in respect of the underpayment/incorrect payment of holiday pay and sick pay which require to be resolved and any settlement negotiations with trade unions;
   - the number of further grievances received; and
   - any potential requirement to include additional numbers of employees within any settlement;
iii. The uptake rate for current or past employees;
iv. The extent of attrition in the workforce
v. Delays in the time it will take to administer the payments, once agreed; and
vi. The extent to which interest will apply.

A sensitivity analysis has been undertaken to determine how sensitive the total provision is to changes in a number of the assumptions. This analysis will support management in making informed decision in respect of any final settlement.

The calculation of the holiday pay and sick pay provision is sensitive to the rates applied in respect of Working Time Directive, Employers National Insurance and compound interest, as well as the potential uptake in claimants. The sensitivity analysis in respect of likely uptake rate has been applied based on the frequency of staff claims in prior years; applying a threshold of 6 claims per year to reflect a regular pattern of occurrence, and 4 claims per year reflecting a lower frequency of occurrence. The table below shows the potential impact of varying applicable rates.

	Impact	
Analysis	**£'m**	**%**
WTD rate – increase 1%	6.077	7
WTD rate – decrease 1%	-6.077	-7
NIC rate – increase 1%	0.758	1
NIC rate – decrease 1%	-0.758	-1
Compound Interest rate – increase 1%	15.162	17
Compound Interest rate – decrease 1%	-12.703	-14
Uptake based on minimum 6 Claims per annum	-3.524	-4
Uptake based on minimum 4 Claims per annum	-1.762	-2

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 2025-26 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.

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.2 Comprehensive Net Expenditure Account Charges

	2026 £000s	2025 £000s
Arising during the year	4,018	55,877
Reversed unused	(308)	(281)
Cost of borrowing (unwinding of discount)	1,428	656
Total Charge within Operating Expenses	**5,138**	**56,252**

15.3 Analysis of Expected Timing of Discounted Flows - 2026

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2026 £000s
Not later than 1 year	0	1,962	2,652	4,614
Later than 1 year and not later than 5 years	87,228	97	725	88,050
Later than 5 years	0	0	1,930	1,930
At 31 March 2026	**87,228**	**2,059**	**5,307**	**94,594**

The provision in respect of other liabilities and charges comprises: £2,231k for Employer's and Occupier's Liability, £2,836k for Injury Benefit and £240k for Employment Law.

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

15.4 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**

15.5 Comprehensive Net Expenditure Account Charges

	2025 £000s	2024 £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	**56,252**	**21,147**

15.6 Analysis of Expected Timing of Discounted Flows - 2025

	Holiday Pay £000s	Clinical Negligence £000s	Other £000s	2025 £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	**82,835**	**2,146**	**5,523**	**90,504**

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.

NOTE 16 CAPITAL COMMITMENTS

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

	2026 £000s	2025 £000s
Property, plant & equipment	143	258
	143	**258**

These contracted capital commitments largely relate to backlog maintenance which has been contracted during the year ending 31 March 2025. £60k relates work for Ballynahinch, RMC and Omagh Ambulance Stations to updating wiring to ensure compliance with current standards. £28k relates to roller doors for Altnagelvin Ambulance Station, and £10k relates to the completion of fire compliance work. There is also £35k in relation to the completion of the refurbishment of Foyle Villa, which is currently a capital project under construction and is to be completed in 2026-2027.

NOTE 16.2 Other Financial Commitments

The Trust did not have any other financial commitments at either 31 March 2026 or 31 March 2025.

NOTE 17 LEASES

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

	2026		2025	
Right of Use Assets	**Buildings (excluding dwellings) £000s**	**Total £000s**	**Buildings (excluding dwellings) £000s**	**Total £000s**
At 1 April 2025	317	317	490	490
Additions	524	524	37	37
Disposals	(48)	(48)	0	0
Depreciation	(163)	(163)	(210)	(210)
At 31 March 2026	**630**	**630**	**317**	**317**

17.2 Quantitative disclosures around lease liabilities

	2026 £000s	2025 £000s
Buildings		
Not later than 1 year	200	154
Later than 1 year and not later than 5 years	442	150
Later than 5 years	0	0
Less interest element	(22)	(4)
Present Value of obligations	**620**	**300**
Total Present Value of obligations	**620**	**300**
Current Portion	178	150
Non-current Portion	442	150
	620	**300**

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

	2026 £000s	2025 £000s
Expense related to short-term leases	0	0
	0	**0**

17.4 Quantitative disclosures around cash outflow for leases

	2026 £000s	2025 £000s
Total cash outflow for lease	221	201
	221	**201**

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 2026. (2025: 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 2026. (2025: 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.

	2026 £000s	2025 £000s
Clinical negligence	110	106
Public liability	0	0
Employers' liability	78	61
Other	0	0
Total	**188**	**167**

Unquantifiable Contingent Liabilities

Holiday Pay and Sick Pay Liability
The Trust has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay, and for breach of contract in relation to sick pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outworkings of the Supreme Court judgment, and will have to be agreed as part of any negotiated settlement 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 2026. (2025: nil)

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.

During the year, there were no material transactions between the Northern Ireland Ambulance Service HSC Trust and any board members, key management staff, or other related parties.

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 2026 which relates to monies held by the Trust on behalf of patients (2025: £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 2026

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)	**2026**	**2025**
RRL Allocated From:	**£000s**	**£000s**
Department of Health - Strategic Planning & Performance Group	135,663	124,148
PHA	111	122
Other	337	0
Total RRL Received	**136,111**	**124,270**
Less RRL Issued To:		
Organisation (Specify)		
RRL Issued Reserves	0	0
Total RRL Issued	**136,111**	**124,270**
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	**150,499**	**188,484**
Adjustments		
Research and Development under ESA 10 (amounts not capitalised)	(94)	(82)
Depreciation/Amortisation	(9,121)	(7,326)
Impairments	19	(555)
Notional Charges	(64)	(64)
Increase/decrease in provisions (provisions provided for in year less any release)	(5,138)	(56,252)
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	0	37
Total adjustments	(14,398)	(64,242)
Net Expenditure Funded from RRL	136,101	124,242
Surplus/(Deficit) against RRL	10	28
Break Even cumulative position (opening)	1,213	1,185
Break Even cumulative position (closing)	1,223	1,213

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

	2026	**2025**
	%	%
Break Even in year position as % of RRL	0.01%	0.02%
Break Even cumulative position as % of RRL	0.90%	0.98%

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 2026 is £1,223k (0.9% 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.

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.

	2026 £000s	2025 £000s
Capital Resource Limit (CRL)		
DoH (Investment Directorate)	7,697	8,726
Public Health Authority	0	0
Total CRL received	**7,697**	**8,726**
Less CRL Issued To:		
Organisation (Specify)		
CRL Issued	0	0
Total CRL Issued	**0**	**0**
Net CRL Position	**7,697**	**8,726**
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	7,602	8,680
Adjustments to remove items not funded via CRL:		
Charitable Trust Fund capital expenditure	0	(37)
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	94	82
Net Expenditure Funded from CRL	7,696	8,725
Surplus/(Deficit) against CRL	**1**	**1**

* 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 30th June 2026.

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
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

Term	Definition
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	Department 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
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

Term	Definition
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
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

Term	Definition
PFOD	People, Finance and Organisational Development Committee
PHA	Public Health Authority
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
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

Term	Definition
VCO	Virtual Community Outreach
VCS	Voluntary Car Service
WHSCT	Western Health and Social Care Trust
WTE	Whole Time Equivalent

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