HSC Western Health and Social Care Trust

Western Health & Social Care Trust

Annual Report & Accounts 2025/26

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Caring together.
Committed to better.

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Annual Report & Accounts

For the Year Ended 31 March 2026

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

On

3 July 2026

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Western Health and Social Care Trust

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https://westerntrust.hscni.net/about-the-trust/corporate-information/financial-information/

Foreword from the Chair

Dr Tom Frawley CBE

I am pleased to present the Western Health and Social Care Trust Annual Report for the year 2025/26. The report offers a comprehensive outline of the services provided by the Trust in what has been yet another year of unprecedented pressure and challenge for staff, patients, carers, families and the public who have needed to engage with health and social care during this year.

Can I begin by expressing my thanks and appreciation of the Trust Board for the way our staff, our volunteers and indeed the wider community have worked so selflessly to maintain services in our hospitals and communities. I would also like to commend our staff for their professionalism, dedication and commitment to deliver safe and effective care for the public we serve, sometimes at significant personal cost.

It is important that I also acknowledge that in writing the Foreword to this Annual Report, the Western Trust has benefited in 2025/26 from being led and managed by an outstanding senior team under the leadership of the Chief Executive, Neil Guckian.

I commend this report to you as a detailed account of the work undertaken by the Western Health and Social Care Trust during the financial year 2025/26.

DR TOM FRAWLEY CBE

CHAIR

Editorial Note

This Foreword was prepared by Dr Tom Frawley CBE, Chair of the Trust, prior to his death on 24 June 2026. The Trust records its sincere appreciation for his significant contribution and leadership during his tenure, and extends its condolences to his family.

Foreword from the Chief Executive

Neil Guckian OBE
Chief Executive

2025/2026 was another challenging but successful year for the Western Trust.

I want to commend the commitment, resilience and innovation demonstrated by all staff throughout the Trust. Everyone has a key role in our services and should be immensely proud of their contribution to the health and wellbeing of our population.

The early part of the year was dominated by our planning and implementation of the new electronic patient and client record system, Encompass. I want to congratulate everyone involved, in so many areas of the Trust, for the successful implementation, under Teresa Molloy's leadership. Northern Ireland HSC is now one of the few countries to have such an integrated record which provides so many opportunities to improve both the safety and quality of our services for years into the future.

Despite the challenging constraints, the Trust again had many achievements during the year. A small number of examples are:

- Further stabilisation of our workforce: reduction in nurse agency use by approximately 25%, reduction in our reliance on medical locums through substantive recruitment, including from overseas and continued eradication of agency staff within social work,
- Substantial improvements in our Endoscopic Waiting Lists, including ending all waits over 2 years, with a reduction in total patients waiting of 82% from 8,897 to 1,630. This brings the Trust to the best in Northern Ireland, from a very difficult position,
- The Trust continues to over deliver in our Imaging Services. Overall the Trust is operating at 124% of funded levels, and this masks some elements which are up to 196% (e.g. Computed Tomography),
- The Trust has seen a reduction in the numbers of Looked After Children and children in the Child Protection Register. The Trust has also reduced unallocated cases. All of these reductions reflect the proactive support provided to children and families,

- In the CAMHS service, there has been a 93% reduction in the number of service users breaching the 9 week access target, from 360 in March 2025 to 27 in 2026. In addition there has been a 64% reduction in total service users waiting,

- In Adult Mental Health, the stabilisation and continuation of the improved pathways from Emergency Departments has transformed experience for service users. There is now a Crisis Team in place 24/7 within the Emergency Department. A business case has been approved to develop Avoca Lodge to replicate the Rathview service in the Northern Sector,

- Significant investment in Elective Care (£8.5m) has resulted in a major reduction in waiting times and numbers. This investment, combined with validation work has seen reduction in waiting lists across a range of specialities including surgical and gynaecology,

- The Trust has expanded capacity in Community Services in Care Homes (Independent and Statutory Sectors). This has helped address, in part, the historic under resourcing of community capacity in the West,

- The Trust has now created a Programme Management Office for the Fermanagh and West Tyrone Future Project. This will work to develop a Vision for Health and Social Care for the region of Fermanagh and West Tyrone.

In addition to all the above achievements, the Trust achieved its breakeven financial target, reflecting the work done over many years to stabilise our finances.

This is my last Annual Report for the Western Trust. I will be retired by the time this report is formally approved. I want to place on record my thanks to Trust Board, the Corporate Management Team and everyone within the Trust for their commitment to our population and to our services.

I thank our many partner organisations for their support of the Trust in recent years.

To close I congratulate Karen Hargan on her appointment as Chief Executive and wish her every success in her much deserved role. The Trust is in safe hands into the future.

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NEIL GUCKIAN OBE

CHIEF EXECUTIVE

Performance Report

Purpose

This section of the report presents the Western Health and Social Care Trust's (the "Trust") performance over the period 2025/26. It also summarises the purpose and activities of the Trust and provides a brief description of the planning and operating environment, organisational structure and strategies. Key issues and risks that could affect the organisation in delivering against its corporate objectives are identified and the section concludes with an outline of performance over the reporting period.

The Western Health and Social Care Trust

The Trust is a statutory body which is responsible for the delivery of safe and effective health and social care services to a population of approximately 300,000 people across the western part of Northern Ireland, covering an extensive rural and urban geography. The Trust also provides a range of specialist acute services to the population of the northern part of the Northern Trust area, and to people in north Donegal through specific commissioning arrangements. The Trust employs approximately 12,480 staff (2024/25: 12,065 staff approx).

Operating Service Model

The Trust provides services across 4,842 sq. km of geography and delivers services from a number of hospitals, community based settings and directly into individuals' homes. This comprehensive range of services is provided through the following operational Directorates:

- Adult Mental Health and Disability Service,
- Children and Families Service,
- Community and Older People's Service,
- Unscheduled Care, Medicine, Cancer and Clinical Service, and
- Surgery, Paediatrics and Women's Health Service.

The Service Directorates are supported by the corporate Directorates, which are:

- Chief Executive's Office,
- Performance, Planning and Corporate Services Directorate,
- Finance, Contracts and Capital Development Directorate,
- Human Resources and Organisational Development Directorate,
- Medical Directorate, and
- Nursing, Midwifery and Allied Health Professionals Directorate.

Acute hospital services are delivered in Altnagelvin Hospital, and the South West Acute Hospital (SWAH). Omagh Hospital and Primary Care Complex (OHPCC) provides a range of rehabilitation and palliative care hospital services as well as locally based diagnostic, urgent care and community support services. Lakeview (a learning disability hospital), Grangewood (a mental health inpatient unit), and Waterside

Hospital (a rehabilitation and mental health facility for older people) are all based in Gransha Park. The Tyrone and Fermanagh Hospital provides a range of acute mental health inpatient services for adults and older people.

Social services and many other Trust services are delivered in community-based settings, often in partnership with organisations in the private, community and voluntary sectors.

Further information on the services provided by the Trust can be obtained from the website: https://westerntrust.hscni.net

Vision and Values

The Trust mission and vision, which is set out below, links directly to the HSC core values and has been incorporated into the Trust's three-year Corporate Plan for 2024/27.

Performance Overview

This section provides an update on the changes to the commissioning and performance management framework for Northern Ireland Health & Social Care, which introduced an Integrated Care System for Northern Ireland (ICS NI). The ICS NI Framework Document - May 2024 provides an overview of the new model, strategic direction and expected outcomes to be achieved and incorporated a Strategic Outcomes Framework (SOF) and System Oversight Measures (SOM). This then superseded the requirement to develop a Commissioning Plan, a Commissioning Plan Direction (CPD) and Trust Service Delivery Plans (SDP). In 2025, DoH began work

on new Planning Guidance for HSC, and this will form a key part of the performance management framework in 2026/27.

The SOF provides the strategic outcomes to be achieved in respect of the health and wellbeing of the population in the long term. It incorporates nine key themes as set out below. The associated SOM metrics will measure how the HSC system is contributing to the achievement of the outcomes. The SOMs have been developed around six key domains which include Performance, Safety & Quality, Finance & Governance, Efficiency & Productivity, Access Improvement & Tackling Health Inequalities and Workforce.

System Oversight Measures (SOM) – 2025/26

There are 101 SOM metrics across Acute, Community and Primary Care, Safety and Quality and Access Performance. The finalised SOMs were issued by Strategic Planning and Performance Group (SPPG) on the 26 June 2025.

The Western Trust are responsible for reporting against 51 (47 quantitative and 4 qualitative) of the 101 metrics to the Strategic Planning and Performance Group (SPPG). The remaining 50 metrics are reported by other Trusts or leads in DoH, SPPG and PHA.

A new Single Healthcare Record (Encompass) has been implemented progressively across the Trusts since November 2023. The Trust went live on Encompass on 8 May 2025, and as a result, review and reporting of data confidence levels as part of the stabilisation of this new system has been introduced. HSC Trusts now report a data confidence level (High, Medium or Low) for each SOM on a monthly basis, up to Board Committee level.

The Trust activity stabilisation phase was formally monitored from 8 May 2025 to 28 November 2025, comparing activity delivered against the same period of 2024/25 to provide assurance to the Trust and the Programme. Overall the cumulative activity delivered across Hospital and Community services during this period reflects positively with the majority of service areas delivering activity above, in line with or just below baseline data.

During the year, all Trusts adopted the new SOMs and Regulatory reports developed on Encompass, which proved to be a considerable programme of work. The suite of reports for the 2025/26 SOMs have been developed with the exception of two metrics which remain a work in progress and will need tested for planned availability later in 2026/27.

Trust Board reports during the year have excluded those SOMs where data confidence remained low and reported on all other SOMs where data confidence was assessed as High or medium, or where data was drawn from non-Encompass sources. By year-end, 8 SOMs remained unreported and work continues to validate the data in these areas.

The Trust Board Performance Report is presented to Trust Board on a quarterly basis, and each month the Director of Planning, Performance & Corporate Services can highlight any significant issues which need to be drawn to the attention of the Board. The report is published on the Western HSC Trust website at Our priorities and performance | Western Health & Social Care Trust (hscni.net).

A summary of the March 2026 SOMs performance is provided below:

STRATEGIC PRIORITIES 2025/26 - SYSTEM OVERSIGHT MEASURES (SOMs)

This data is management information. Performance against SOMs must be viewed alongside Data Confidence Level

			MARCH 2026					
			BASELINE	EXPECTED	ACTUAL	VARIANCE Actual - Baseline	% PERFORMANCE	DATA CONFIDENCE LEVEL
ACUTE CARE								
UNSCHEDULED CARE								
PATIENTS NOT WAITING IN EMERGENCY DEPARTMENTS	ALTNAGELVIN	TOTAL ATTENDANCES	5,038		5,056	18		High
		PATIENTS NOT WAITING	402	398	246	-156		
		% DID NOT WAIT	**8.0%**	**7.0%**	**4.9%**	**-3.11%**	**-3.11%**	
1% REDUCTION OF 2024/25 BASELINE	SOUTH WEST ACUTE	TOTAL ATTENDANCES	3,643		3,629	-92		
		PATIENTS NOT WAITING	142	141	152	-117		
		% DID NOT WAIT	**3.9%**	**2.9%**	**4.2%**	**0.29%**	**0.29%**	
12 HOUR EMERGENCY DEPARTMENT DELAY	TOTAL COMPLETED WAITS		8,681		**8,685**	4		
10% REDUCTION OF 2024/25 BASELINE BY MARCH 2026	NUMBER WAITED > 12 HOURS		1,716	1,544	**1,910**	194	**11.31%**	
NECK OF FEMUR FRACTURES	TOTAL TREATED		95%	95%	**53**			
	TREATED WITHIN 48 HOURS				**39**			
	% TREATED WITHIN 48 HOURS				**73.58%**	**-21.42%**	**-21.42%**	
OTHER FRACTURES	TOTAL TREATED		95%	95%	**81**			
	TREATED WITHIN 7 DAYS				**77**			
	% TREATED WITHIN 7 DAYS				**95.06%**	**0.06%**	**0.06%**	
SCHEDULED CARE : OUTPATIENTS								
DNA / ON THE DAY CANCELLATION RATES	NEW OUTPATIENTS	TOTAL ACTIVITY (ATT + DNA/CND)	5.0%	5.0%	**8,204**			Medium
		TOTAL DNA / CND			**779**			
		%			**9.50%**	**4.50%**	**9.50%**	
	REVIEW OUTPATIENTS	TOTAL ACTIVITY (ATT + DNA/CND)	8.0%	8.0%	**11,868**			
		TOTAL DNA / CND			**1,166**			
		%			**9.82%**	**1.82%**	**9.82%**	
ELECTIVE AVERAGE LENGTH OF STAY	Specialties above CHKS peer group levels		CHKS PEER VALUE					
	CARDIOLOGY		3.40		**3.91**	0.51	**3.91**	
	GENERAL SURGERY		4.30		**3.21**	-1.09	**3.21**	
	GYNAECOLOGY		1.91		**2.29**	0.38	**2.29**	
	HAEMATOLOGY		10.20		**7.64**	-2.56	**7.64**	
	UROLOGY		2.26		**2.00**	-0.26	**2.00**	
SCHEDULED CARE : THEATRES / INPATIENTS / DAYCASES			FEBRUARY 2026 - THEATRE DATA REPORTED ONE MONTH IN ARREARS					
THEATRE : DNA / ON THE DAY CANCELLATION RATES	MAIN	TOTAL ACTIVITY	5.0%	5.0%	468			Medium
		TOTAL DNA / CND			52			
		%			**11.11%**	**6.11%**	**11.11%**	
	DPU	TOTAL ACTIVITY	5.0%	5.0%	630			
		TOTAL DNA / CND			63			
		%			**10.00%**	**5.00%**	**10.00%**	
	ENDOSCOPY	TOTAL ACTIVITY	5.0%	5.0%	1,057			
		TOTAL DNA / CND			84			
		%			**7.95%**	**2.95%**	**7.95%**	

Western Health and Social Care Trust

STRATEGIC PRIORITIES 2025/26 - SYSTEM OVERSIGHT MEASURES (SOMs)

This data is management information. Performance against SOMs must be viewed alongside Data Confidence Level

		MARCH 2026					
		BASELINE	EXPECTED	ACTUAL	VARIANCE Actual - Baseline	% PERFORMANCE	DATA CONFIDENCE LEVEL
COMMUNITY CARE							
MAXIMIZE HOME CARE CAPACITY							
UNMET NEED HOURS *10% DECREASE OF MARCH 2025 BASELINE BY MARCH 2026*	FULL PACKAGES, ALL POCS	2,679	2,411	**5,468**	2,789	**104.11%**	High (Non-Epic Data Source)
	PARTIAL PACKAGES, ALL POCS	2,145	1,931	**1,997**	-148	**-6.90%**	
DIRECT PAYMENTS *5% INCREASE OF MARCH 2025 BASELINE BY MARCH 2026*	NO. OF CLIENTS IN EFFECT AT MONTH END	1,405	1,475	**1,396**	-9	**-0.64%**	
CHILDREN'S SOCIAL CARE							
UNALLOCATED CASES *10% DECREASE OF MARCH 2025 BASELINE BY MARCH 2026*	FAMILY SUPPORT CASES ONLY	28	25	**34**	6	**21.43%**	
ACCESS PERFORMANCE / WAITING TIMES							
1st NEW CONSULTANT-LED OUTPATIENT APPOINTMENT	% OF PATIENTS WAITING <9 WEEKS		50%	**15%**	-35%	**15%**	Medium
DIAGNOSTIC TESTS	% OF PATIENTS WAITING <9 WEEKS		75%	**55%**	-20%	**55%**	
INPATIENT/DAYCASE TREATMENT	% OF PATIENTS WAITING <13 WEEKS		55%	**33%**	-22%	**33%**	
SUSPECT BREAST CANCER - 14 DAY TARGET (WT)	% OF PATIENTS SEEN <14 Days		100%	**8%**	-97%	**8%**	High
CANCER - 31 DAY TARGET	% OF PATIENTS TO RECEIVED FIRST DEFINITIVE TREATMENT <31 DAYS	Feb 26: reported one month in arrears	98%	**97%**	-1%	**97%**	
CANCER - 62 DAY TARGET	% OF PATIENTS RED FLAG TO BEGIN DEFINITIVE TREATMENT <62 DAYS		95%	**35%**	-60%	**35%**	
ED ATTENDANCES WAITING <4 HOURS	% OF PATIENTS WAITING <4 HOURS		95%	**30%**	-65%	**30%**	
ALLIED HEALTH PROFESSIONALS (AHP)	NUMBER OF PATIENTS WAITING > 13 WEEKS		0	**11,802**		**55%**	Medium
CHILD & ADOLESCENT MENTAL HEALTH APPOINTMENT	NUMBER OF PATIENTS WAITING > 9 WEEKS		0	**69**		**27%**	High
ADULT MENTAL HEALTH APPOINTMENT	NUMBER OF PATIENTS WAITING > 9 WEEKS		0	**169**		**25%**	
DEMENTIA APPOINTMENT	NUMBER OF PATIENTS WAITING > 9 WEEKS		0	**1**		**0.4%**	
PSYCHOLOGICAL THERAPIES APPOINTMENT	NUMBER OF PATIENTS WAITING > 13 WEEKS		0	**1,383**		**82%**	Medium

Support and Intervention Framework (SIF)

The SIF was introduced by SPPG in November 2024 as the primary mechanism for performance oversight and escalation. This process involves continuous review of performance for areas of concern; these areas can be escalated, de-escalated, added or removed throughout the year. In addition, early stage discussions can be held for other areas of concern which may result in these areas being included on SIF at a later date. The Trust works collectively with SPPG/PHA colleagues to address these 'watching brief' areas of concern, resolve emerging issues and prevent escalation onto the SIF.

The SIF bi-lateral meeting with senior SPPG officers, Chief Executive and Director of Planning, Performance and Corporate Services took place on the 23 February 2026. The Western Trust position at year end included: **Level 1: 3 escalations**, **Level 2: 4 escalations** and **Level 3: 1 escalation**.

A summary of the Western Trust escalations at the 16 April 2026 (reflecting year end position) is provided below:

Level 1
ENT services - (originally escalated as Complex Head and Neck Cancer) *(previously de-escalated from Level 2, continues to be assessed as Level 1)*
Omagh Theatre scheduling *(de-escalated from Level 2)*
Child and Adolescent Mental Health Service (CAMHS) waiting lists *(De-escalated from Level 2)*
Level 2
Gynaecology Performance *(previously re-escalated to Level 2 from Level 1, maintained at Level 2)*
Non-compliance with timescales for the Regional Procedure for the reporting and follow-up of SAIs *(Re-escalated from Level 1 to Level 2)*
Ongoing inability to provide short breaks for children with disabilities *(Maintained at Level 2)*
Ambulance Handover *(de-escalated from Level 3 to Level 2)*
Level 3
Reducing Time Spent in ED for patients (with a particular focus on >12 hours) *(Maintained at Level 3)*

Unscheduled care remains a significant area of concern for the Trust and the factors affecting performance are multi-factorial, and include investment in alternatives to hospital pathways, hospital bed capacity, the pressing need for an ED capital scheme at Altnagelvin, and the expansion of community (homecare and nursing home) capacity, due to the changing demographics and healthcare needs of the Western Trust population.

Employee issues & Disability Policies

The Trust positively promotes the objectives and principles of equality of opportunity and fair participation and observes its statutory obligations in relation to all of applicants and staff throughout all stages of their employment lifecycle through our policies and procedures.

- ***Recruitment & Selection Framework*** – gives full and fair consideration to applications for employment made by a person with a disability, having regard to

their particular aptitudes and abilities. There is particular focus being given to the accessibility of recruitment and selection processes for neurodivergent applicants to ensure perceived barriers to employment are reduced as far as possible through the accommodation of reasonable adjustments to the process,

- ***Managing Attendance at Work Policy*** – provides detailed guidance on supporting all employees to provide regular and effective attendance and how managers can support employees who present as having a disability which impacts on their ability to attend work or to carry out the full duties of their role. This policy also outlines our statutory responsibilities in supporting colleagues who have a disability,
- ***Supporting Performance Improvement Policy*** – provides a framework for fair and consistent management of any performance concerns that may arise relating to employee capability, throughout their employment journey. This process has been developed to identify the underlying reason for the performance concern with a view to supporting improvement in line with the Trust's Open, Just & Learning Culture Charter.

The Trust has a collaborative approach to supporting employees with a disability which includes input from the employee, line manager, Human Resources and Occupational Health. The Disability Action Plan 2024 – 2029 sets out the actions the Health and Social Care Trusts will take forward over the next five years to further promote positive attitudes and encourage full participation of people with a disability in public life. Following a review of the Regional Disability Policy the revised policy and associated Disability Toolkit was approved in July 2025.

Accounts and Audit

The Trust has prepared a set of accounts for the year ended 31 March 2026 which have been prepared in accordance with Article 90(5) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health. The Trust accounts are set out on pages 121 to 178.

The Trust's External Auditor is the Comptroller and Auditor General (C&AG), who have sub-contracted the audit to Deloitte (NI) Limited for the year; however the C&AG remains responsible for issuance of the audit opinion. The notional cost of the audit for the year ended 31 March 2026, which pertained solely to the audit of the accounts, was £147,300, being £136,600 for Public Funds and £10,700 for Endowments and Gifts (2024/25: Public funds £133,250 and Endowment and Gifts £10,450). Payments are made every two years to the National Fraud Initiative (NFI) in respect of the NFI exercise. There were no payments made this year. This is reflected within miscellaneous expenditure within Note 3 Operating expenses in the accounts.

Managing risk

The Trust Risk Management arrangements are aligned to the Assurance Framework through the Corporate Risk Register and are central to the Board's understanding of key risks that may impact on the Trust objectives. Trust Board regularly reviews the Corporate Risk Register and Assurance Framework to provide assurance on the management of the Corporate Risks.

Any material changes to the Corporate Risk Register must be approved by the Corporate Management Team and the Trust Board. The Corporate Risk Register is reviewed quarterly by the Governance Committee which also facilitates a deep dive into selected risks through the year for more detailed scrutiny. It is also tabled at Audit and Risk Assurance Committee which has responsibility to provide oversight assurance on the framework of management of corporate risks. The risk register is published with Trust Board papers and is posted on the Trust intranet site for access by employees.

Annually the Corporate Risk Register and Assurance Framework is subject to a Trust Board workshop at which each risk is scrutinised in detail and the level of tolerance of Trust Board for the risks remaining above the risk appetite for the year ahead is also assessed. Those risks to which the Trust currently have a low tolerance for remaining above risk appetite levels are summarised in the table below. Action plans are in place to prioritise these risks to be reduced to the required appetite level either wholly or for specific gaps in control, within the next 12 months.

The risks assessed as low tolerance and which are being actively managed are as follows:

Risk Appetite Category	Corporate Risk with low tolerance
Quality of Care	○ Clinical risk regarding delayed transfer of babies, children and adults to other hospitals ○ Sustainability of surgical service in Southern Sector of Trust due to recruitment & retention difficulties at consultant and middle grade level ○ Emergency Department Mental Health patients ○ Inability to retain Hand & Neck service provision ○ Non ST segment elevation Myocardial infarction in Emergency Department
Health & Safety	○ Health and Safety risk to staff as a result of violence/ aggression
Financial	○ Risk of rostering system failure

The following risks, which were added to the Corporate Risk Register after the Trust Board workshop in June 2025, have been set a low tolerance level and these were reconsidered at the Trust Board risk workshop on 2 April 2026.

Risk Appetite Category	Corporate Risk with low tolerance
Quality of Care	○ Lack of senior medical staff in Adult Mental Health & Disabilty Directorate ○ Risk of service disruption to service users in receipt of domiciliary care in areas of Fermanagh ○ Obs & Gynae Workforce Altnagelvin Area Hospital ○ Approved Social Work (ASW) pressures and pressures due to protracted waits for psychiatric bed
Health & Safety	○ Risk of fire in accommodation provided to Looked After Children
Regulation and compliance	○ Risk associated with failure to meet statutory obligations under the Climate Change Act (Northern Ireland) 2022

The Trust Board also actively manages corporate risks which require longer term mitigations acknowledging significant external factors driving such risks and limiting the ability of the Trust to control them to the appetite level. Trust Board are focused on ensuring everything that can be done to control these risks is being done but have a higher tolerance for remaining above the appetite level as a result. Examples of these include:

Risk Appetite Category	Corporate Risk with low tolerance
ICT & Physical Infrastructure	○ The potential impact of a Cyber Security incident on the Trust.
Regulation and Compliance	○ Risk of failure to meet regulatory standards and compliance associated with Trust infrastructure and estate.

Further information on the management of risks is detailed in the Risk Management section of the Governance Statement.

Directorate Performance

Unscheduled Care, Medicine, Cancer & Clinical Services

The Unscheduled Care, Medicine, Cancer and Clinical Services Directorate continued to deliver a wide range of acute, cancer, diagnostic and clinical services within a context of rising demand, workforce pressures and increasing system complexity. The Directorate maintained a strong focus on patient safety, clinical quality, regulatory compliance and service continuity, while continuing to modernise pathways, redesign services and work collaboratively with regional partners. Significant progress was achieved across cancer services, pharmacy, psychology and unscheduled care, alongside ongoing work to address capacity constraints and workforce challenges in collaboration with the SPPG and DoH.

Cancer Diagnostics and Clinical Services

The Cancer and Diagnostics Hospital Management Team worked collaboratively to deliver high-quality cancer diagnosis and treatment, maintaining accreditation across Pathology, Radiology, Radiotherapy and Medical Physics, and continuing cross-border radiotherapy delivery with the Republic of Ireland.

Despite rising demand and sustained pressure on cancer waiting times, particularly the 62-day pathway, services prioritised red-flag and unscheduled care to ensure patients at greatest risk were managed safely. Consultant workforce challenges persisted within Radiology and Pathology, with active engagement ongoing with SPPG and the DoH to address recruitment gaps.

A significant achievement during the year was the global accreditation of the North West Cancer Centre (NWCC) by the European Society for Medical Oncology as a designated Centre of Integrated Oncology and Palliative Care for 2025–2027. The NWCC became the first cancer centre in Northern Ireland to achieve this status, having met 13 internationally recognised criteria aligned to World Health Organisation recommendations.

Pharmacy Services

Pharmacy services continued to deliver safe and effective care across the Trust, despite global supply-chain disruption and workforce pressures. Procurement teams ensured continuity of medicines supply, while efficiencies continued to be delivered through the Medicines Optimisation Regional Efficiency Programme. Pharmacy teams played a central role in the implementation and optimisation of Encompass, providing training, guidance and professional leadership to support safe prescribing, dispensing and medicines administration across all clinical areas.

Key developments included:

- The Aseptics Unit, operating under an Medicines and Healthcare Regulatory Agency (MHRA) Manufacturing Licence, continued to function above recommended capacity while maintaining quality and safety standards. New funded posts were recruited to strengthen the Quality Management System, with an 18-monthly Regional Pharmaceutical Quality Assurance audit completed in November 2025 and reported in February 2026,
- Introduction of the Medpoint medicines collection system at the NWCC, the first cancer centre in the UK to implement this technology, allowing patients 24/7 access to oral chemotherapy and supportive medicines,
- Delivery of a polypharmacy quality improvement project in older people with cancer, demonstrating an invest-to-return ratio of up to £6 for every £1 invested, with 93% of patients rating the service “very good” or “excellent”. The project received a national Health Service Journal Patient Safety Award, with Macmillan funding extended for a further year,
- Continued delivery of Medicines Optimisation in Older People across acute, intermediate care, care homes and home-based services,
- Expansion of palliative care pharmacy input, including Just in Case medicines and multi-disciplinary team participation,
- Recruitment of 20 Foundation Trainee Year Pharmacists in August 2025, supporting future workforce sustainability,
- Ongoing involvement in specialist antimicrobial stewardship, brain injury services, and medicines management for Trust-managed GP practices, supported by the recruitment of three GP practice pharmacists.

The South West Acute Hospital Pharmacy Department successfully maintained its MHRA Wholesale Dealer’s Authorisation, with a July 2025 inspection reporting no deviations.

Psychology Services

Psychology services continued to provide essential support to patients and staff across the Directorate. Activity included reflective practice, staff wellbeing input, teaching and training, and specialist clinical interventions.

The Critical Incident Stress Management service responded to 44 requests between April 2025 and March 2026, supporting 155 staff members, with additional sessions scheduled. This service was delivered by a core group of approximately 15 trained facilitators drawn from multiple Directorates. Clinical demand increased within Clinical Health Psychology, especially in Oncology, where the longest waiting time reached approximately eight months. Patients with the greatest clinical urgency, including those receiving palliative care and teenage/young adults, continued to be prioritised. A business case is being explored to address capacity and reduce wait times.

A restructure of the Clinical Health Psychology Service resulted in:

- Creation of a second Consultant Clinical Psychologist post, based in the Southern Sector and supporting service leadership across Altnagelvin and SWAH,
- Reconfiguration of administrative support to strengthen service capacity and leadership oversight.

Unscheduled Care and Medicine

The Unscheduled Care and Medicine Division continued to operate under sustained system pressure due to high demand for urgent and emergency care, alongside constraints in community capacity. Strong collaboration between clinical, nursing and hospital management teams supported safe and responsive patient care across both main hospital sites.

Key developments included:

- Strengthened site coordination arrangements, maintaining senior oversight of safety, capacity and demand,
- Implementation of a Hospital Site Escalation Plan, supported by a regional escalation dashboard providing real-time data to inform decision-making and escalation,
- Focused work on workforce stabilisation, supported by controlled medical and nursing agency expenditure aligned to the Directorate's financial control total,
- Progression of service developments including a Trust-wide GI bleeding rota, development of the Neurology Hub and strengthening of hepatology services,
- Targeted quality improvement work within stroke services, contributing to improved Sentinel Stroke National Audit Programme outcomes,
- Continued focus on frailty care, supporting early assessment and multidisciplinary management.

Significant activity within Emergency and Same Day Care included:

- 14,721 patients attended the Altnagelvin Minor Injury Unit between April 2025 and March 2026,
- Growth funding secured in September 2025 enabling 24/7 Band 7 cover in Altnagelvin ED, improving ambulance turnaround and senior decision-making,
- Expansion of the Acute Care Unit (ACU) to include eight short-stay beds, supporting admission avoidance and same-day emergency care,
- Capital investment delivering additional Same Day Emergency Care capacity at South West Acute Hospital and progressing ED improvement works at Altnagelvin.

Throughout the year, the Unscheduled Care, Medicine, Cancer and Clinical Services Directorate continued to deliver safe, high-quality services across a broad and complex portfolio, while managing sustained demand, workforce pressures and

system constraints. Through accreditation achievements, service redesign, quality improvement activity and strong multidisciplinary collaboration, the Directorate supported improved patient outcomes, regulatory assurance and system resilience across the Trust.

Surgery, Paediatrics & Women's Health

The Surgery, Paediatrics and Women's Health Directorate have remained committed to meeting the needs of the population across the Trust. There was a continued focus on delivering value and maximising available resources while responding to increasing service demand.

Investment in Elective Care

The Trust was successful in securing new investment through the regional Elective Care Framework to enhance capacity and improve patient outcomes and worked closely with the SPPG to strengthen infrastructure and support the delivery of elective care. This investment enabled sustainable capacity building across a range of key services.

This investment is critical to enable services to reduce long waits, increase sustainable capacity, and protect elective activity, while also supporting workforce stability, transformation and robust governance.

Improving Care Across Key Services Investment received supported:

- Trauma & Orthopaedics – including theatre and inpatient bed capacity,
- Urology – additional consultant and specialist nursing capacity in line with Getting It Right Frist Time,
- Ophthalmology – support building capacity in macular services,
- General Surgery – extended anaesthetic cover,
- Gynaecology – additional capacity in outpatient, inpatient and day-case services in SWAH,
- Pre-operative Assessment – increased service capacity.

The Trust also received £18.6m non-recurrent funding for elective care and this has meant:

- 26,044 patients treated either in Trust facilities or in the independent sector,
- 12,044 patients treated who were either on red-flag or clinically urgent pathways.

Alongside increased activity, a focused programme of waiting list validation was undertaken to ensure waiting lists were up to date. Significant progress was made in

addressing patients waiting more than four years for laparoscopic cholecystectomy, hernias and hip and knee surgery.

Enhancing Surgical Recovery and Patient Experience

In January 2026, the Directorate opened a new Post-Anaesthetic Care Unit. This development will support patient recovery by providing enhanced nursing care compared to that delivered within a general surgical ward.

Innovation in Surgery:

A major milestone was achieved on 31 March 2026 with the delivery of the Trust's first surgical robot at Altnagelvin Hospital.

Robotic-assisted surgery represents a significant advancement for surgical, gynaecology and urology services.

Introducing Robotic-Assisted Surgery

Altnagelvin Hospital has a well-established reputation as a centre of excellence for teaching and training. The adoption of robotic-assisted surgery as a modern way of working supports the continued development of this reputation and helps to ensure equitable access to advanced surgical treatments for patients across the Western Trust area.

The robot will allow two surgeons to operate simultaneously from separate consoles, enhancing complex, minimally invasive procedures by improving ergonomics, 3D vision, and dexterity with articulated instruments enabling real-time training for future surgeons without patient risk and leading to better patient outcomes with quicker recovery.

Strengthening Leadership and Governance

During the year, both Assistant Director posts for Paediatrics and Women's Health were appointed, alongside the newly established Divisional Clinical Director role for Paediatrics. These appointments have stabilised the Directorate's management structure.

A Women's and Children's Board was also established during the year. The Board includes a Non-Executive Director as Champion and service user representation. Matters of concern are escalated where appropriate to the Strategic Change Board and the Trust Board.

Adult Mental Health & Disability Services

The Trust experienced sustained and increasing demand across Adult Mental Health and Disability Services. Services continued to operate within a context of financial

constraint, workforce shortages, and increasing clinical complexity, while maintaining a focus on statutory responsibilities, regulatory compliance, and safe care delivery.

The Directorate contributed to regional service redesign, strategic planning groups, and safeguarding and governance work, while progressing the embedding of Encompass into Adult Mental Health and Disability services, supported by dedicated Encompass transformation leads. Improvement activity remained aligned to Delivering Value priorities within the context of ongoing financial constraint. Delayed discharges and challenges securing appropriate community placements remained a significant system pressure across all client groups.

Governance, Safeguarding and Quality Oversight

The Directorate strengthened its governance framework through,

- Full implementation of fortnightly rapid review governance meetings,
- Continued operation of Directorate and Sub-Directorate governance structures,
- Progress against internal audit recommendations, supported by business managers and input from professional leads.

A pilot post-incident review process was introduced at Grangewood and Lakeview Hospitals, supporting patient safety and staff wellbeing.

Safeguarding practice was strengthened through:

- A Directorate Safeguarding subgroup,
- Development of bespoke safeguarding training for crisis nursing staff,
- Creation of safeguarding pathways aligned to forthcoming legislation.

The Directorate continued regional responsibilities including Case Management Review Panels and Domestic Homicide Reviews.

Restrictive Practice and Learning Systems

Work progressed to support implementation of the Regional Restrictive Practices Policy, including:

- Establishment of a Project Board and Directorate Champions to define pathways for raising concerns, support training implementation, and guide policy rollout,
- Development of local restrictive practice registers in some areas across the Trust,
- Engagement in regional workstreams, including Encompass reporting development.

Activity reduced during the year due to challenges in recruiting a replacement Project Board lead; delivery recommenced towards year end with a work programme in place for the next reporting period.

Learning from Serious Adverse Incidents (SAIs) and complaints continued through:

- Monthly summary of areas of learning,
- A learning event held in December across Adult Mental Health services,
- Ongoing SAI action plan monitoring.

Quality Improvement (Reform and Modernisation)

The Director Led Improvement Board continued to oversee reform activity linked to Delivering Value priorities, with a particular focus on Adult Mental Health Community Services, including:

- Demand and capacity in community psychiatry,
- Transitions between Adult Mental Health to Older People's Services,
- Physical health monitoring for patients on antipsychotic medication,
- Improved flow to support planned discharge from services.

Key developments included:

- Testing Physical Health Monitoring,
- New key worker guidance,
- Multi-disciplinary team oversight tools and exit planning processes,
- Recruitment of additional social work managers to strengthen leadership capacity.

The Directorate is developing an assessment / step-up model at Avoca Lodge. The business case was approved in April 2026 and estates are now progressing to appoint a contractor.

Adult Mental Health Services

Adult Mental Health Services experienced continued bed pressures, operating frequently above capacity, with staffing challenges particularly in Tyrone and Fermanagh. Psychiatry workforce shortages persisted, with ongoing reliance on locums. Progress included:

- Recruitment of a substantive inpatient consultant in Omagh who started on 1 May 2026,
- Further recruitment campaigns ongoing.

The Side-by-Side model continued to support mental health patients requiring crisis and home treatment support in Emergency Departments, operational at SWAH and progressing at Altnagelvin Area Hospital, with published evidence of practice development in the Journal of Psychiatric and Mental Health Nursing in August 2025.

A pilot of body-worn cameras was implemented at Grangewood Hospital to support the management of violence and aggression in inpatient settings, with impact monitored to inform future decisions on wider rollout.

Investment in nursing workforce expansion led to:

- Reduced sickness absence,
- Improved continuity of care,
- Reduced reliance on temporary staffing.

This was balanced against the need for enhanced supervision and leadership support to ensure staff are adequately developed, supported and retained.

Perinatal Service

The Perinatal Mental Health Service expanded through:

- Recruitment of a psychology preceptorship post,
- Delivery of staff webinars across the Trust,
- Improved accommodation in Oldbridge House and Lisnamallard following capital investment,
- Participation in regional pathway review.

Toward Zero Suicide

The Trust remained committed to the principles of the Protect Life 2 strategy and Towards Zero Suicide, with:

- A learning event held in December 2025 across Adult Mental Health,
- Continued rollout of the Suicide Prevention Care Pathway,
- Safety planning and Pisani training for medical staff,
- Participation in a regional Suicide Prevention Care Pathway evaluation and staff/service user surveys.

Adult Attention Deficit Hyperactivity Disorder (ADHD) Services

Adult ADHD assessment and treatment remains uncommissioned, with continued growth in referrals linked to CAMHS transitions. The Trust:

- Accepts transfers of existing patients on treatment pathways,
- Does not accept new referrals or conduct assessments,
- Ongoing demand for Adult ADHD assessment and treatment within an un-commissioned service, combined with increasing transition referrals, limited service capacity, and lack of commissioning arrangements has been recorded as a Directorate risk.

A Regional Needs Assessment was published, and a regional group established to progress a business case.

Psychological Therapies

Psychological Services are delivered by a workforce of 125 whole time equivalent, embedded across six Directorates and ten Sub-Directorates. Psychological staff provide therapeutic interventions and inform strategic changes to promote psychological well-being. They deliver evidence-based care and formulations to improve mental health and reduce the impact of trauma and play a key role in

supporting people living with physical health conditions. They contribute to leadership, governance, supervision, training, research and consultation and promote psychologically informed care across health and social care.

Key Service Delivery and Improvement Activity:

- Delivered evidence-based psychological assessment and therapy across adult mental health, disability, trauma and long-term condition pathways, contributing to recovery, risk management and improved patient outcomes,
- Implemented revised referral criteria and triage processes, improving demand management and contributing to better waiting list oversight within Adult Mental Health and Disability services,
- Established a Recovery Psychology Task and Finish Group, meeting regularly to consolidate learning, review roles and budgets, and streamline service delivery within recovery pathways,
- Continued to support regionally significant research and innovation, including leadership of a £2m National Institute for Health and Care Research funded multi-site trauma trial, strengthening evidence-based practice across the Trust,
- Strengthened education, supervision and skill-mix, including the recruitment of four Clinical Associate in Psychology trainees, supporting service capacity while developing the future workforce,
- Contributed to regional professional leadership, including participation in the Regional Psychological Professions Forum and collaboration on regional service frameworks.

Adult Learning Disability Services

Key contributions and progress:

- Maintained high-quality service delivery across day services, community teams and inpatient settings throughout the year, supported by positive RQIA inspection outcomes, reflecting strong adherence to regulatory and quality standards despite workforce pressures,
- Sustained safe inpatient provision at Lakeview Hospital for individuals with complex needs through the maintenance of bespoke care arrangements, ensuring continuity of care while longer-term solutions continue to be pursued collaboratively with regional partners,
- Actively supported service transitions, including young people moving from children's to adult services and patients transitioning from hospital to community settings, alongside ongoing engagement in regional and legal discussions relating to funding responsibilities for supported living placements,
- Contributed to regional service development, including participation in work to shape the future Learning Disability delivery model and the development of regional Learning Disability dashboards to improve consistency, oversight and planning,

- Progressed workforce sustainability measures, including development of a Learning Disability workforce plan and the introduction of trainee social work pathways, supporting future capacity and addressing known recruitment challenges,
- Managed ongoing operational pressures, including social work staffing shortages and high levels of agency use, while maintaining a focus on patient safety, service continuity and improved outcomes.

Physical Disability, Autism, Brain Injury and Sensory Services – Contributions and Progress

- Continued delivery of core services across Physical Disability, Autism, Brain Injury and Sensory Support, supporting individuals with increasingly complex needs, despite challenges associated with partially or non-commissioned service models and workforce gaps in multi-disciplinary team capacity,
- Demonstrated service improvement in Adult Autism, with the introduction of a revised Support and Intervention service model resulting in a 41% reduction in the waiting list, while significant diagnostic waiting times were appropriately escalated to the Directorate risk register to enable regional and commissioning engagement,
- Progressed service sustainability and development, including the preparation of business cases to strengthen multi-disciplinary team capacity and address unmet need within Alcohol-Related Brain Injury services, led collaboratively by Adult Mental Health and Physical Disability services,
- Delivered improvements within the North West Centre for Neuro-Rehabilitation, including testing enhanced social work roles and securing additional funding support, contributing to more comprehensive, person-centred rehabilitation pathways,
- Actively contributed to regional planning and assurance, including engagement in work to develop regional Learning Disability dashboards, supporting improved oversight, consistency and strategic service planning.

Social Work and Social Care – Key Contributions and Progress

- Sustained delivery of statutory social work and social care functions across community teams and regulated day and 24/7 services, with continued focus on safeguarding, care management and support for individuals with complex and high-risk needs,
- Maintained oversight and assurance of statutory responsibilities, including Northern Ireland Single Assessment Tool and You In Mind assessments, carers' assessments and Self-Directed Support, supported by robust practice management and risk mitigation where staffing constraints existed,
- Progressed workforce development and sustainability, including strengthening social work management capacity within Adult Mental Health services, development of workforce plans for Adult Learning Disability, and the

introduction of trainee social work pathways to address long-term recruitment challenges,

- Enhanced Approved Social Worker (ASW) capacity, with additional practitioners joining the ASW rota and further candidates progressing through training, alongside continued development of the ASW hub model to improve consistency and responsiveness,
- Actively contributed to regional social care reform agendas, including participation in the Social Care Collaborative Forum, Northern Ireland Social Care Counsel partnership activity and delivery of local engagement to promote and celebrate the social care workforce,
- Maintained focus on safe, person-centred decision-making in the context of increasing demand, financial constraint and complex care packages, ensuring resources remained targeted to those with the highest level of need.

Nursing – Key Contributions and Workforce Development

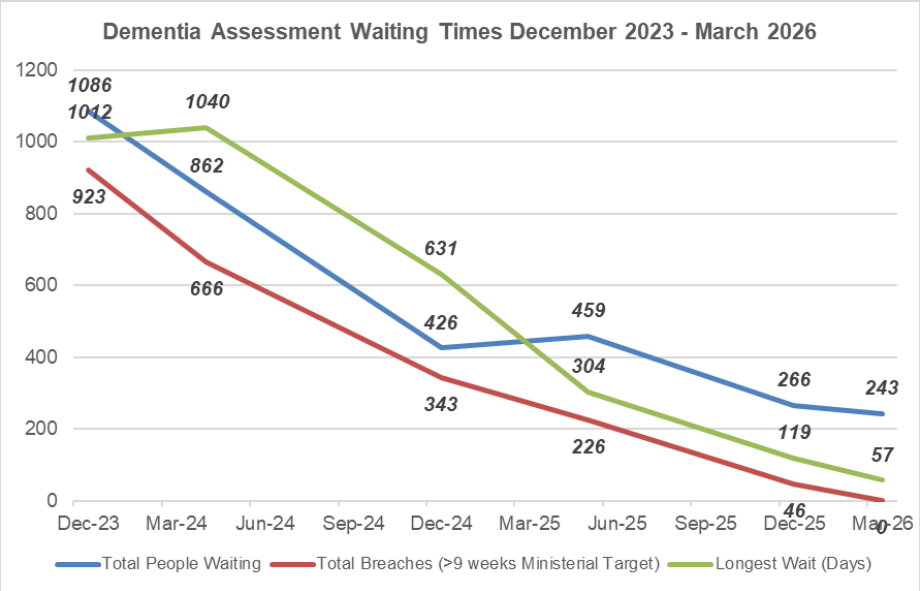
- Maintained safe and effective nursing care delivery across Adult Mental Health and Disability services throughout the year, supported by strengthened governance arrangements and professional leadership,
- Contributed to service stability and quality improvement, particularly within inpatient and specialist settings, despite sustained workforce pressures and operational challenges,
- Progressed the development of specialist and advanced nursing roles, recognising their importance in service sustainability and meeting increasingly complex patient needs,
- Supported the development of advanced clinical capability, with five nurses completing Advanced Nurse Practitioner training during the year, contributing to a more skilled and flexible nursing workforce,
- Continued focus on supervision, professional development and leadership visibility, supporting staff wellbeing, retention and the maintenance of high standards of care.

Community and Older People's Services Directorate

The Community and Older People's Services Directorate continued to deliver care across a wide range of community, primary care, mental health, social work and intermediate care services. The Directorate remained focused on maintaining safe services, supporting hospital flow, and progressing quality improvement initiatives in the context of sustained demand and workforce pressures.

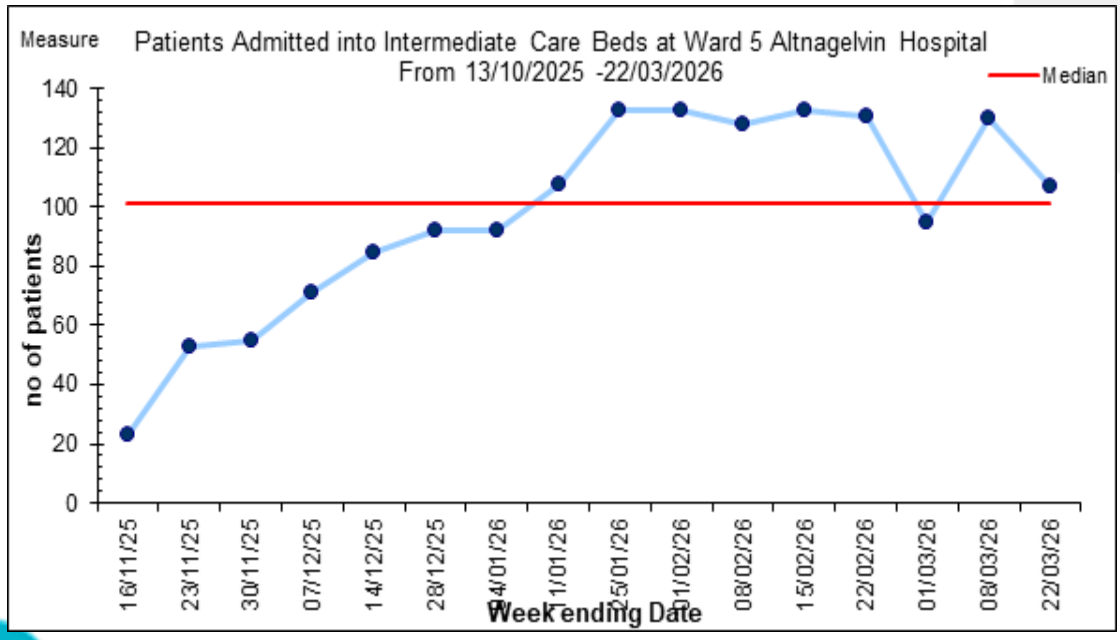
Key Achievements

- The Directorate successfully supported the Trust-wide implementation of Encompass, with minimal disruption to service delivery. Ongoing work continues within community services to maximise the benefits of the system,
- The Trust established a Community Discharge Co-ordination Team, supporting the strategic priority of safe and effective discharge from acute hospital settings. The team has triaged 3,505 referrals and worked closely with Hospital Social Work and Allied Health Professional teams to support timely and safe discharge arrangements,
- Significant progress was achieved in reducing dementia assessment waiting times. Quality improvement initiatives within the Memory Service resulted in the elimination of breaches against the nine-week Ministerial target by the end of the reporting period from December 2023 (923 breaches of 9 week target) to March 2026 (0 breaches of 9 week target),



- The Trust worked collaboratively with independent sector providers to increase care home capacity, supporting both current and anticipated demand across nursing, dementia and residential care,
- Additional intermediate care capacity was created to support patient flow and reduce delayed transfers of care. This included the agile deployment of additional beds to respond to periods of acute pressure across hospital sites,
- The Directorate secured funding to create additional intermediate care beds at Ward 5, Altnagelvin Hospital. On 7 January 2026, 19 additional intermediate care beds were made available to address extreme patient flow issues and pressures in emergency departments. The chart below outlines patient flow through these beds between October 2025 and March 2026. The graph below demonstrates that week ending the 05 January 2026 Ward 5 opened an additional 7 beds to meet the systems demand at a time of extraordinary

pressure. This meant that these intermediate care beds had been functioning above the median level of funding allocated and the Directorate had a cost pressure in relation to providing this additional capacity,



- The Homecare Optimisation Project was fully implemented across the Trust in June 2025, enabling improved matching of care packages to need and more effective use of commissioned capacity. This resulted in the accommodation of 746 cases of unmet need and the more efficient utilisation of existing contracted hours,
- The Trust introduced one of the first Advanced Nurse Practitioner roles in Specialist Palliative Care in Northern Ireland, strengthening community-based palliative and end of life care provision and supporting autonomous clinical practice across the Omagh and Fermanagh areas of the Trust.

Key Challenges

- Throughout the year, the Directorate continued to experience sustained demand associated with hospital flow and delayed transfers of care, placing pressure on community services,
- Workforce shortages persisted across a number of professional groups, including nursing and social work, resulting in service pressures and continued reliance on temporary staffing solutions,
- The number of unallocated and uncovered social work cases remained a significant challenge. The Trust has established a structured improvement programme, with quality improvement tests already demonstrating early service benefits,
- The retendering of domiciliary care contracts progressed to an advanced stage during the year. In addition, the withdrawal of one independent sector provider

significantly impacted domiciliary care capacity in parts of the Trust area, requiring collaborative mitigation arrangements to maintain service delivery,
- Changes to the Foyle Hospice funding arrangements resulted in a reduction in services provided by the local hospice.

Quality Improvement Activity

A number of targeted quality improvement projects were delivered during the year, including:

- Community Respiratory Team delivered a quality improvement programme to reduce waiting times for the Community Pulmonary Rehabilitation Programme, achieving a 54% reduction in the waiting list from 2024/25,
- Respiratory Team implemented targeted service improvements to improve access to the Trust's tuberculosis service, yielding a 31% reduction in the waiting list over the course of the year,
- Older People's Social Work Services commenced a service review to ensure future sustainability and address levels of unallocated and uncovered cases, with quality improvement tests of change, including the Single Point of Contact assessment model, underway and continuing beyond the reporting period.

These initiatives support service sustainability, improved access, and better outcomes for service users.

Primary and Community Services – Key Developments

The Trust manages four GP practices, serving a combined population of approximately 31,000. Practice stability was improved through salaried GP recruitment, with eight GPs (4.4 whole time equivalent) appointed across two practices, significantly reducing reliance on locum cover. All practices maintained consistent daily access, including remaining open throughout lunch periods.

- Service Enhancement in GP Practices:
  - A women's health clinic was established at Fintona Surgery, providing specialist services for menopause, contraception and pelvic health across three Trust-managed practices,
  - Brookeborough & Tempo GP Practice undertook comprehensive clinical and medication reviews led by the GP and Pharmacist, with treatment plans aligned to patient needs and supported by Trust community services,
  - A lipid management project commenced at Dromore & Trillick GP Practice, with Consultant Cardiologist, SWAH, GP Partners and Lead Pharmacist, alongside proactive work to identify and treat urinary tract infections early to avoid escalation to Emergency Departments.
- A substantive consultant appointment in Older People's Mental Health was made, strengthening service stability,

- Community Navigator roles were introduced within Emergency Departments to support appropriate discharge to home or community settings,
- Community nursing teams introduced tamper-evident bags for controlled drugs in patients' homes, following risk assessment,
- Funding was confirmed to establish new Social Work-led multi-disciplinary teams in GP practices, supporting integrated care across the Trust area,
- Existing multi-disciplinary teams delivered targeted community initiatives, including menopause awareness, domestic abuse training, positive ageing events and frailty prevention activities, engaging local communities and supporting early intervention,
- The Trust Carer Support Team delivered digital awareness campaigns to increase visibility of carers and available supports. Funding was also secured for a cross-border Early Frailty Intervention Team to provide early clinical and social care intervention for people aged 55 and over living with, or at risk of, frailty.

Nursing, Midwifery & AHP Services

Nursing Workforce Planning and Modernisation

The Trust continued to progress workforce planning and modernisation initiatives across Nursing, Midwifery and Allied Health Professions. Implementation of the replacement electronic rostering system commenced in March 2024, supporting approximately 6,300 roster system users. By March 2026, the system had been implemented for 5,200 users, representing 70% completion, with further rollout continuing.

To complement the work of the Trust Ethnic Diversity Network, a project nurse was appointed in partnership with the Northern Ireland Practice and Education Council for Nursing and Midwifery. The Ulster University confirmed the development of an education pathway enabling Internationally Educated Nurses to access higher-level education programmes.

The Nurse Bank Office continued to provide Trust-wide support through the Nursing and Midwifery Bank and the approved Regional Nursing Agency Framework. The service processed an average of 9,000 shift cover requests per month, achieving a 77% fill rate in March 2026. Robust financial controls remained in place, with all agency invoices subject to scrutiny prior to approval for payment.

The Trust further strengthened partnership working with the North West College of Further and Higher Education, supporting students undertaking a Level 4 Certificate

in Higher Education in Health Care Practice, with placement opportunities provided across Trust services.

Nursing Governance, Safe and Effective Care

Nursing Governance supported targeted improvement activity in areas of identified risk, informed by key performance indicators, patient safety metrics and risk registers. Support and accountability arrangements were monitored through the Assurance and Accountability Framework.

The Professional Nursing Governance Team completed two audits of Corridor Care, as required by the Chief Nursing Officer (CNO), with findings reported through internal governance structures and formally escalated to the CNO. Targeted improvement actions were identified to address patient experience, safety and staff concerns. Interim audit tools were implemented to monitor compliance with patient safety bundles and key performance indicators pending the development of the system reporting functionality.

The Tissue Viability Service worked collaboratively with Core Community Nursing and Treatment Room teams to ensure continuity of care for patients with complex wounds, including during changes to GP-led treatment arrangements. This included education, clinical advice and specialist input to support the implementation of Treatment Hubs across the Trust.

The Trust continued to deliver Vaccination Services from Altnagelvin Area Hospital, Tyrone and Fermanagh Hospital, and SWAH, responding to commissioned vaccination programmes set by the PHA, with targeted support provided to General Practice. Funding for this service continued on a temporary basis.

The Nursing Governance Team also maintained delivery of a Volunteer and Work Experience Service, Resuscitation Team Service, and a Homeless Health Service for the Derry/Londonderry urban area. The Homeless Health Service received formal recognition during the year from the Mayor of the local council.

Allied Health Professions

Allied Health Profession teams continued to deliver high-quality services despite financial pressures and workforce constraints. Their contribution was reflected in regional and national award success and presentation at the inaugural Chief Allied Health Professions Officer Conference in 2025.

The Front Door Frailty Service continued to improve outcomes, experience and system flow through rapid home-based interventions, supported by a jointly developed Frailty Standard Operating Procedure with the Northern Ireland Ambulance Service.

A dedicated Frailty Clinic at Woodview, Gransha Park provided specialist assessment and targeted intervention.

Service developments across AHP disciplines included:

- Planned launch of Augmentative and Alternative Communication assessment iPads within Speech and Language Therapy to support clinic-based assessment and short-term home trials,
- A Community Occupational Therapy pilot with the Shaw Trust and AskSARA, demonstrating strong engagement and progressing consideration for regional rollout,
- Development of a Physiotherapy self-management leaflet addressing mechanical low back pain, supporting improved patient self-care and reduced treatment demand.

Infection Prevention and Control

The Directorate continued to deliver infection prevention and control activity aligned to DoH targets. For MRSA bacteraemia, the Trust target was 1.613 per 100,000 occupied bed days; one case was reported during the year and was community acquired. For Clostridium difficile, the target was 12.7 incidences per 100,000 occupied bed days; 33 cases were reported and the cumulative incidence rate at the end of March 2026 was 12.1.

Mandatory Infection, Prevention & Control training was delivered through regional e-learning and supplemented with targeted virtual and face-to-face sessions for Tier 1B services. Biennial compliance was targeted at 100%, with current attendance at 69.48%.

Device-Associated Infection (DAI) surveillance continued to demonstrate sustained strong performance, with no DAIs recorded since 2018. Reported infection history remained unchanged across a number of metrics at both Altnagelvin Hospital and SWAH.

The High Consequence Infectious Disease (HCID) Group continued to meet regularly, providing multidisciplinary oversight of Trust preparedness for contact and airborne HCIDs, including Ebola, Lassa Fever and Middle East Respiratory Syndrome (MERS).

Encompass Implementation

A dedicated Nursing, Midwifery and AHP Professional Lead provided clinical leadership for Encompass development, deployment, stabilisation and optimisation. Sustained training, clinical engagement and professional support continued across Trust services.

The Digital Care and Safety Officer maintained oversight of hazard identification, risk mitigation and safety assurance, working at local, regional and UK levels to support safe adoption within an evolving digital environment.

Chaplaincy Services

Chaplaincy services continued to provide spiritual and pastoral support to patients, families and staff. The Trust Lead Chaplain managed a team of 23 part-time chaplains. During the year, chaplains undertook 14,860 patient visits and 1,350 staff interactions. Chaplaincy teams also contributed to special services, ceremonies and staff wellbeing initiatives across the Trust.

Children & Family Services

Children and Families Services continued to operate within a context of sustained demand, increasing complexity of need and ongoing workforce pressures, while maintaining a strong focus on safeguarding, statutory responsibilities and early intervention. Across the Directorate, services progressed targeted investment, service redesign and partnership working to improve outcomes for children, young people and families, and to mitigate risk where capacity challenges persisted.

Children with Disabilities

Significant investment in Children's Disability Services during the year enabled the strengthening of community-based support for children and families, supported by a suite of projects agreed with commissioners. Investment spanned the continuum of need, including enhanced clinical and therapeutic input, family support services and expanded short-break provision across community and residential settings. Additional contracts were agreed with Community and Voluntary sector providers to support earlier intervention and prevent family breakdown.

Residential short-break respite services at Avalon and Rosebud remained paused due to a number of medium and long-term placements. The Trust continued work to reinstate in-house residential short-break provision and is due to launch a new Short Break Fostering Service in June 2026.

Demand pressures remained evident within specialist services. There are over 300 children and young people waiting to access the Children's Learning Disability Psychological Therapy Service, with the majority waiting longer than 13 weeks. A number of vacancies remained within the service, with recruitment activity ongoing.

The Regional Integrated Support for Education (RISE) team continued to demonstrate effective early intervention through engagement with education partners and the

Solihull Approach network. A proactive consultation model introduced with high-referring schools in September 2025 resulted in a reduction in referrals alongside increased universal and targeted interventions, aligned with the RISE service model.

Children and Young People's Autism Services

The Children and Young People's Autism Service continued to deliver a range of universal, targeted and specialist supports. Service-led initiatives were recognised through Trust awards and regional and national short-listing, reflecting strong engagement with children, young people and families.

The Early Intervention Service co-produced and launched the "Worries and Me" intervention for families awaiting autism diagnostic assessment, winning the Davin Corrigan Legacy Award and being shortlisted for the UK Advanced Healthcare Awards.

Demand for both diagnostic assessment and post-diagnostic intervention continued to exceed capacity, compounded by reduced staffing levels due to resignations, maternity leave and sickness absence. Waiting lists for specialist multidisciplinary intervention remained lengthy. The online autism hub continued to support families through accessible information and self-help resources, mitigating risk while families wait for specialist input.

Health Visiting

Health Visiting services continued to target population health needs through delivery of the Healthy Child Healthy Future programme, aligned to the Making Life Better Strategy. The Trust received regional recognition from the Chief Nursing Officer for leading performance in Healthy Child Healthy Future contacts.

Health Visiting teams, working in conjunction with Midwifery colleagues, continued to maintain UNICEF Breastfeeding Gold Award standards throughout the year, reflecting sustained high-quality infant feeding support for mothers and babies. This consistent standard of practice has contributed to improved breastfeeding outcomes within the Trust, with formal revalidation on 21 May 2026 of the UNICEF Breastfeeding Gold Award.

Falling childhood immunisation uptake remained a concern across all Trusts. A targeted Quality Improvement project was initiated within two GP practices (Derry and Omagh localities) to improve uptake rates, working collaboratively with General Practice and Child Health Systems.

Public Health Nursing

Public Health Nursing continued to support Refugee Resettlement, Asylum Seeker Dispersal and Afghan Resettlement Schemes, including Unaccompanied and

Separated Asylum-Seeking Children. A dedicated Specialist Community Public Health Nurse supported health assessments, referrals and population health analysis. Training and supervision arrangements were expanded across School Nursing and Health Visiting services. The Consultant Nurse for Public Health and Specialist Health Visitor were finalists for the Royal College of Nursing Public Health Nurse of the Year Award, which took place on 4 June 2026.

Multi-Disciplinary Health Visiting and School Nursing

Multi-disciplinary Health Visiting Teams sustained community development initiatives across Strabane, Limavady, Waterside and Castlederg localities, working with voluntary and statutory partners to improve health and wellbeing outcomes.

School Nursing services progressed several prevention initiatives, including delivery of Children's Rights information packs at P1 contacts in Derry/Strabane (January 2026), health promotion sessions on Healthy Relationships, and active work to increase uptake of school-based immunisations. The School Nursing Service was commended for its response to a scabies outbreak within a special school, coordinating treatment for over 1,200 children, staff and families through multi-agency collaboration.

Child and Adolescent Mental Health Services (CAMHS)

CAMHS continued to experience sustained demand and workforce pressures impacting achievement of Integrated Elective Access Protocol access targets. The service worked closely with Trust performance colleagues, Senior Managers and the SPPG to manage risk and support escalation.

Through a whole-team quality improvement approach and non-recurrent additional funding, the service achieved significant improvement:

- 50% reduction in overall waiting list size in the last 6 months,
- 80% reduction in breach numbers in the last 6 months,
- Waiting lists reduced from 509 young people (360 breaching) in March 2025 to 253 young people (69 breaching) in March 2026.

Demand growth over the last 3 years was significant:

- 160% increase in ADHD referrals,
- 42% increase in crisis presentations,
- 260% increase in CAMHS referrals,
- 18% increase in Eating Disorder referrals.

CAMHS continues to support ADHD assessment, diagnosis and treatment Trust-wide in the absence of dedicated regional commissioning, creating sustained capacity pressure. This remains subject to engagement with SPPG to support regional consistency in neurodiversity pathways.

Family Support, Safeguarding and Workforce Capacity

Early Intervention and Family Support services remained central to reducing demand for statutory intervention. Early Intervention Hubs strengthened partnership working with Councils, Locality Planning and statutory partners, improving identification of unmet need and joint planning.

The Family Response Service continued to experience high demand, receiving 457 referrals during the year, with 70% related to Children in Need, reflecting strengthened early-help thresholds. Innovative interventions including the "On Your Bike" programme supported relationship-based engagement and skills development for young people.

Safeguarding pressures remained high, with approximately 1,300 referrals per month to Gateway. While allocation challenges persisted, unallocated cases continued to be managed in line with operational guidance to ensure risk oversight.

The Trust achieved a 13.7% reduction in children on the Child Protection Register, reducing from 438 (March 2025) to 378 (March 2026).

Workforce stabilisation remained a priority. The Trainee Social Worker Programme has expanded to 18 trainee social workers, with staged qualification timelines extending to October 2029, supporting longer-term workforce sustainability.

Leaving Care, Fostering, Residential and Adoption Services

Progress continued to strengthen leaving care and housing pathways, including:

- Introduction of "16 Street" Life Skills Hub,
- Establishment of a multi-agency Transition and Accommodation Panel,
- Selection of the Trust as a pilot site for New Foundations, providing four permanent accommodation placements from May 2026.

Placement sufficiency pressures persisted across fostering, residential and adoption services:

- 17 foster carer approvals recorded,
- 12% increase in kinship care (350 carers supporting 370 children)
- Ongoing reliance on independent fostering agencies and high-cost specialist residential placements

Adoption services continued to face capacity challenges, with 25 Article 54 cases unallocated, reflecting increased demand and statutory resource pressures associated with implementation of the Preservation of Documents (Historical Institutions) Act (NI) 2022. The forthcoming Truth Recovery and Redress Scheme, anticipated from October 2026, is expected to generate additional resource demands.

Throughout the year, the Children and Families Services continued to deliver critical services within a challenging operational environment. Through targeted investment, service redesign, early intervention and collaborative working, measurable progress was achieved in reducing waiting lists, strengthening safeguarding outcomes and stabilising workforce capacity, while clear risks and pressures continue to be actively managed.

Medical

Quality and Safety

Corporate Quality and Safety Governance
Key quality and safety risks were managed this year through the Board Assurance Framework and the Safety and Quality Management System. Progress against agreed actions continued to be monitored and reported through established governance arrangements, supporting organisational oversight and assurance.

Incident Management
New online incident management training packages this year were developed to improve accessibility for staff and to support assurance reporting on training uptake. Incident dashboards were introduced to enable managers to identify trends and focus improvement activity without reliance on complex reporting.

Learning from Serious Adverse Incidents (SAIs) was strengthened through the introduction of learning summaries from final SAI reports. These summaries are shared through the Rapid Review Group to relevant services and partner organisations to promote learning and system improvement.

Risk Management
Progress continued towards full adoption of the internal audit risk assurance model for all corporate risks. At March 2026, the majority of corporate risks had been reviewed under this framework, strengthening assurance and consistency in risk management.

Complaints Management
The Trust progressed implementation of the Northern Ireland Public Services Ombudsman (NIPSO) Model Complaints Handling Procedure (MCHP). Complaints are now managed in line with the MCHP stages, supporting early resolution at Stage 1 and proportionate investigation at Stage 2 where required. Regional complaints training was developed and delivered, supported by Datix user guidance sessions for staff involved in complaints handling. Datix was enhanced as a centralised complaints database, including structured outcome and learning fields. This supports thematic analysis, shared learning, and compliance with Neurology Inquiry recommendations.

An online complaints form was introduced on the Trust website, improving accessibility for service users and supporting more efficient processing through mandatory information fields and preferred communication options.

Quality Improvement (QI)

The QI team supported a wide range of improvement projects across Directorates, with successful initiatives being scaled and spread where appropriate. Performance and outcomes are reported through Directorate Governance Forums and Chief Executive Assurance Meetings. All new and completed QI projects are reviewed by the Standards, Audit and Quality Improvement Group to ensure alignment with safety indicators and identified risks. Work continued to strengthen links between quality improvement activity and learning arising from incidents, complaints, and other safety indicators. The Trust's annual Quality Report was published during World Quality Week and highlights staff contributions to delivering high-quality, safe services.

Bereavement Care

The Bereavement Support Call Team continued to provide outreach support to families following bereavement within Trust hospitals. Feedback from families remains consistently positive, with calls valued as a source of support and reassurance.

Key developments during the year included:

- Completion of guidance for nursing staff on care after death, with associated training to support consistency of practice,
- Contribution to regional development of deceased patient transfer documentation,
- Development of updated Trust bereavement leaflets and distribution of regional bereavement booklets across inpatient and community settings,
- Publication of a new bereavement booklet for parents and carers supporting bereaved children and young people,
- Ongoing leadership of the regional editorial board for the Bereaved NI website.

Research and Development

The Trust's Research and Development function continued to demonstrate strong performance, with over 100 active research studies open during the year. These include commercial and non-commercial studies, Clinical Trials of Investigational Medicinal Products (CTIMPs), and non-CTIMPs, spanning Phase II to Phase IV trials as well as observational research and medical device studies.

Research activity covers a broad range of specialties, including cardiometabolic disease, cancer services, critical care, neurology, mental health, and learning disability services. Delivery is supported by a skilled multidisciplinary research workforce, including principal investigators, research nurses, governance staff and specialist clinical services.

Plans progressed for the introduction of Northern Ireland's first mobile research unit, aimed at improving recruitment, retention and access to research participation by reducing travel barriers and engaging underserved communities. In addition, work advanced towards the introduction of an accredited pharmacogenomics testing service, supporting personalised medicine and innovation in patient care.

Collectively, these developments support high standards of governance, patient safety and regulatory compliance, while embedding a strong culture of research and innovation across the Trust.

Appraisal and Revalidation

The Appraisal Policy and Engagement Protocol for medical and dental staff was updated and implemented during the year. Key changes included alignment of appraisal timelines across Health and Social Care organisations, ensuring that doctors do not enter a new appraisal period with incomplete appraisals and supporting compliance with Neurology Inquiry recommendations.

Enhancements to the regional appraisal system enabled clinical academics to complete integrated appraisals reflecting both clinical and academic practice. Positive revalidation recommendations continued to be submitted alongside a small number of deferrals, primarily due to insufficient evidence or ongoing processes. Processes remain in place to identify and manage non-engagement at an early stage. Ongoing appraiser and appraisee training was delivered, incorporating the latest General Medical Council guidance. This supports consistent appraisal quality and strengthens professional governance.

General Medical Council (GMC) Appraisal & Revalidation 1 April 2025-31 March 2026

	GP	Specialist	GP & Specialist	Other	Total
Defer - insufficient evidence	0	3	1	9	13
Defer - subject to ongoing process	0	0	0	0	0
Revalidate	0	21	0	14	35
Non-engagement	0	1	0	0	1
Total	**0**	**25**	**1**	**23**	**49**

Medical Library Services

Medical Library Services remained a highly utilised resource, supporting staff across all Directorates with clinical, educational and professional information needs. Demand remained high, with sustained enquiry and loan activity and continued growth in Trust-wide membership. In addition to direct enquiries, the service provides document delivery, user support and access to online resources. Feedback continues to highlight the value of staff expertise and responsiveness in supporting evidence-based practice.

Medical and Dental Education (MedEdWest)

MedEdWest continued to strengthen its role in delivering high-quality undergraduate and postgraduate medical education, responding to increasing student numbers and workforce requirements. Despite rapid expansion, the service remained agile, with a strong focus on quality improvement and educational governance.

The Ulster University Graduate Entry Medical School achieved full approval, with the first cohort of graduate doctors completing their studies during the year. This milestone reflects strong collaboration between the Trust and University partners and the commitment of clinical educators across services.

Trust staff continued to deliver high-quality clinical placements, supporting regional workforce planning and contributing to implementation of national workforce recommendations.

Simulation-based education continued to expand across MedEdWest, supporting training, service improvement and innovation. Activity volumes increased year-on-year, reflecting growing integration of simulation into education and service development.

Work continued to align local practice with national standards for simulation-based education and to contribute to the development of a regional strategic approach. The Trust is represented on regional groups overseeing this work.

The Teach the Teacher programme remained well attended, expanding the pool of trained medical educators and supporting sustainability of teaching programmes.

Enhanced induction programmes for resident doctors and quality improvement initiatives were delivered, supporting learner experience and service improvement. MedEdWest also continued its outreach work with schools, promoting careers in healthcare through hands-on events and engagement with clinicians.

Education Capacity and Future Workforce

Undergraduate placement capacity has more than doubled over recent years, requiring significant operational and logistical development. This growth has been underpinned by strengthened collaboration, enhanced infrastructure and the dedication of operational, clinical and educational teams.

This expansion supports future growth in postgraduate training and contributes to a sustainable pipeline of skilled clinicians across a wide range of specialties.

Finance, Contracts & Capital Development

The Finance, Contracts & Capital Development Directorate supported the Trust in delivering safe, sustainable and effective health and social care services within a challenging and evolving operating environment. The Directorate contributes by supporting strong governance and stewardship of public resources, enabling informed decision-making, and providing assurance across financial management, capital investment and organisational development.

Delivering Modern, Safe and Fit-for-Purpose Facilities

The Directorate made substantial progress in advancing the Trust's capital programme, supporting improved service quality, accessibility and estate performance. Key developments included:

- Lisnaskea Health & Care Centre progressing through a critical construction phase, supporting the future delivery of integrated services for approximately 30,000 people across East Fermanagh,
- Cityside Health & Care Centre, where all approved Outline Business Case work was completed and a planning application submitted, supporting regeneration and improved access to community services,
- Continued progress across other priority schemes, including the Paediatric Hospital Project at Altnagelvin, Altnagelvin Emergency Department and Mental

Health Facilities in Omagh, in line with Department of Health expectations and investment plans.

Strategic Partnership – City Deal

The Trust is a strategic partner for the Derry City & Strabane District Council City Deal which has secured funding in the region of £300m for a range of capital and infrastructure developments for Derry City, Strabane and the surrounding areas. The Directorate provides effective strategic and governance oversight and reporting of progress across three health related projects aligned to broader regional development objectives which include Medical Teaching accommodation, R&D developments and Strabane Health & Care Centre.

Supporting Innovation and Technology Investment

The Directorate supported the securing of funding for investment in robotic-assisted surgery, as part of the Trust's wider approach to modernising services and adopting advanced clinical technologies where appropriate.

Governance, Assurance and Stewardship

The Directorate maintained a clear focus on statutory responsibilities, governance and assurance. Established arrangements supported oversight, risk management and accountability through regular reporting and review. Learning from audit and assurance activity was used to inform improvement actions and strengthen controls, supporting confidence in the Trust's approach to stewardship and decision-making.

Valuing and Recognising Our People

The Directorate recognises that its effectiveness is underpinned by the professionalism, expertise and commitment of its staff. During the year, the contribution of Directorate staff was recognised through external and internal award programmes. This included:

- Yvonne Ferguson, Financial Accounting, who was recognised at the NI HFMA Awards as Runner-Up in the Unsung Hero category, reflecting her contribution to the Trust and the wider health and social care system.

- Moira Doherty, Management Accountant, who received Highly Commended recognition at the Western Trust Staff Awards in the Supporting Our Services Champion category, acknowledging her contribution to supporting services and colleagues across the organisation.

These recognitions reflect the Directorate's commitment to valuing staff contribution and fostering a supportive and positive organisational culture.

Forward View

As the Trust continues to operate within a complex health and social care system, the Directorate remains focused on supporting strong governance, effective stewardship and organisational resilience. The Directorate will continue to underpin the Trust's ability to plan, invest and support the delivery of safe and modern care for patients and communities.

Human Resources & Organisational Development

The Human Resources Directorate reviewed and refreshed its Directorate Plan to ensure alignment with Trust and regional priorities. Despite sustained operational pressures associated with major digital transformation programmes, including Encompass and Equip, the Directorate delivered measurable progress across its four strategic Human Resources themes.

In addition to Trust-wide responsibilities, the Directorate continued to lead and support a range of regional Health and Social Care priorities, including:

- Development of regional e-locum rates and reform of the Resident Doctor Contract,
- Representation of HSC Employers within the National Handbook Review and Community Dentists' Terms and Conditions review,
- Review and development of the Regional Recruitment Model,
- Implementation of recommendations arising from the Regional Occupational Health Review,
- Leadership on future People and Workforce requirements linked to Encompass,
- HR leadership for implementation of the RQIA Being Human Safety Culture Framework.

Strategic HR Theme 1: Looking After Our People

The Occupational Health and Wellbeing Service experienced significant growth in demand, processing 3,203 management referrals (a 15% increase) and 1,714 pre-employment health assessments (a 5% increase). The service strengthened its multidisciplinary model through the appointment of an Occupational Cognitive Behavioural Therapist, standardised clinical processes and improved treatment pathways. Physiotherapy services continued to deliver online exercise programmes and expanded access through an additional clinic at Omagh Hospital and Primary Care Complex.

The Occupational Health Psychology Service supported 592 staff members, with average assessment waiting times of five weeks. Service evaluation demonstrated

improvements in mood and anxiety outcomes. Group-based and team interventions were delivered in response to critical incidents and within emotionally demanding roles.

Organisation and Workforce Development (OWD) delivered 12 team-building sessions across five teams, involving 252 staff, and 29 team support sessions for 17 teams, supporting 381 staff. Vocational training programmes supported 120 learners across Levels 2–5 qualifications. The Staff Culture Survey received 3,008 responses, representing 24.6% of the workforce, an increase from 19.7% in the previous year.

Pay and Conditions activity focused on maintaining service continuity and digital readiness. During the year, the team processed 2,037 new starts, 1,805 leavers, 8,589 contractual changes, 257 retirements and 117 partial retirements. The Agenda for Change Pay Award was implemented successfully in February 2026.

The Medical HR team issued contracts and processed pay for 126 Medical and Dental staff as new starters or internal transfers, processed 817 contract changes and actioned 75 leavers. The team also supported the procurement of a new electronic Job Planning system, enabling job plan capture for all Trust-employed doctors for the first time. Medical and Dental Pay Awards were delivered successfully.

Strategic HR Theme 2: Growing for the Future

The Leader and Manager Framework was relaunched in October 2025, with 82 managers across Bands 3–8B participating. Group mentoring was embedded at Levels 2 and 3, including senior mentorship supported by Non-Executive Directors.

New development programmes were launched, including a three-day Service Manager Programme with 15 participants, and a five-day Nurse Leader Development Programme with 16 participants.

The Ulster University-accredited Postgraduate Diploma in Health and Social Care Leadership and Management, delivered in partnership with the HSC Leadership Centre, continued to build leadership capacity, with 14 managers progressing to Year 2.

The Trust's Coaching Network expanded to 33 trained coaches, receiving 61 referrals and achieving 47 successful coaching matches between April 2025 and March 2026. Governance and quality were strengthened through structured professional support and supervision.

The Vocational Training Team supported 120 learners across Levels 2–5 Health and Social Care qualifications and Level 3 Business and Administration, with delivery strengthened through further education college partnerships to support progression

into Trust employment. Service expansion continued through additional assessors, new partnerships, and the introduction of targeted provision including Support Services programmes and Level 5 Leadership and Management for non-health and social care staff.

The local Recruitment Team processed 2,717 requisitions during the year, operating within a challenging recruitment environment, particularly for Band 3 posts and other hard-to-fill roles, including across nursing, allied heatlh professional, estates and pharmacy staff groups. The Healthdaq platform supported the appointment of 1,018 staff, representing a 19% increase on the previous year.

Medical HR recruited across 25 specialties, appointing 93 doctors, and processed 249 requisitions, 320 advertisements and 3,888 applications. The International Medical Recruitment programme appointed 22 doctors, with responsibility for medical onboarding transferring to the team in September 2025.

Strategic HR Theme 3: Belonging in the Western Trust

Partnership working with Trade Unions remained central throughout the year, supporting consultation on service change and engagement during the Encompass go-live period. Trade Union representatives actively contributed to Trust forums including Digital Transformation, Menopause, and HR Policy Design Groups.

Employee Relations activity focused on early resolution and learning, with 16 informal concerns resolved, 7 formal grievance hearings supported, 36 informal conflict cases managed, and 19 formal disciplinary investigations commenced. The Trust responded to 23 Industrial Tribunal statutory submissions.

The Job Evaluation Improvement Programme successfully reduced the backlog from 260 cases to 4, concluding in October 2025, with improved governance and enhanced job-matching arrangements embedded in business as usual activity.

The Trust continued to embed Equality, Diversity, Inclusion and Belonging (EDIB) across leadership development, including dedicated EDIB sessions within Levels 1–3 of the Leader and Manager Framework. The Inclusion Calendar was launched in partnership with the Ethnically Diverse Staff Network, alongside free family events held in November 2025 and March 2026 in collaboration with local councils.

During Neurodiversity Celebration Week (March 2026), the Trust launched its first Neurodiversity at Work Toolkit, alongside a Workplace Adjustment Plan Tool, now adopted regionally within the new Attendance Policy.

EDIB staff continued to lead the Trust's Domestic Violence Staff Support Service throughout the year and to ensure the circulation of regular Trust-wide communications to raise awareness of domestic and sexual violence and abuse and strengthen understanding of how to support colleagues affected. This was complemented by regular Trust-wide communications and awareness-raising activity to improve understanding, promote available supports, and strengthen the Trust's response to supporting colleagues who may be experiencing domestic abuse.

Strategic HR Theme 4: New Ways of Working

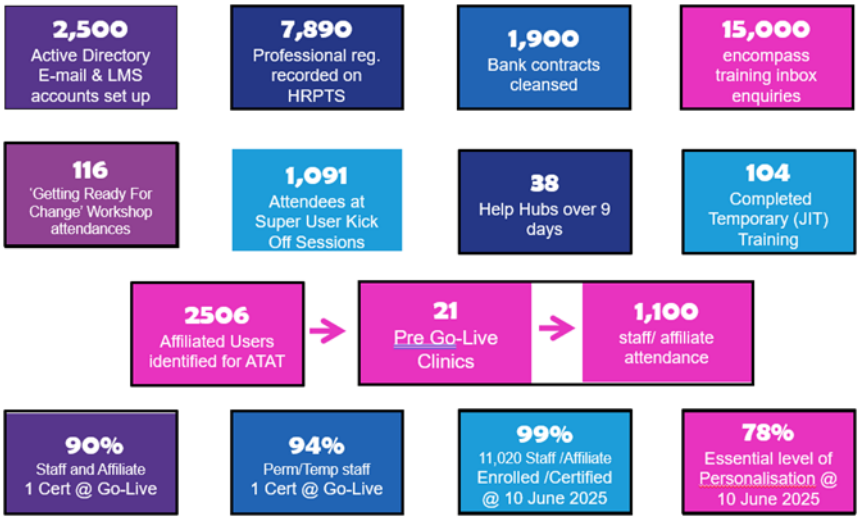
The Attendance Team supported approximately 1,000 absence meetings and hearings, strengthened early intervention approaches, and delivered 25 manager awareness sessions to support readiness for implementation of the new Regional Management of Sickness Absence Policy from 1 April 2026.

Workforce Planning and Analytics delivered 10,914 manager responses, completed 2,421 data corrections, identified 382 dormant bank contracts, processed 3,687 workforce requests and 2,910 recruitment requisitions. The HR Service Desk managed 21,685 calls, 2,341 MS Forms submissions and 9,685 password resets, maintaining a centralised access point for HR support.

Medical HR progressed new resourcing approaches to support the attraction and retention of doctors and dentists during the year. Activity included advancement of a Targeted Attraction strategy, with Medical HR staff attending medical job fairs and specialist recruitment events to promote employment opportunities within the Trust. Engagement through these events supported the development of a medical talent pipeline, strengthening the Trust's capacity to support ongoing and future recruitment activity.

Flexible Working remained well embedded, with 1,180 requests submitted by 979 staff between April and September 2025 and an 82.54% approval rate, supporting wellbeing, inclusion and retention.

The HR Directorate played a key role in the preparation, rollout and follow-up of Encompass, achieving 94% training compliance across substantive staff and 78% attendance at personalisation training for medics, the highest rate recorded internationally. During go-live, HR Help Hubs were established across four sites, resolving staff access and provisioning issues in collaboration with regional teams.



The Equip Programme, replacing HR, Payroll, Finance and Procurement systems across Northern Ireland, continued through extensive regional readiness activity, with the Trust advancing local preparations supported by robust governance and risk management arrangements.

Planning, Performance & Corporate Services

The Planning, Performance and Corporate Services Directorate continued to provide a wide range of corporate and enabling functions that support the delivery of safe, effective and sustainable services across the Trust. The Directorate brings together Corporate Communications, Digital Services, Facilities Management, Integrated Care System functions, and Planning, Performance and Business Services, all of which play a critical role in supporting frontline care, organisational performance and strategic delivery.

Encompass Go Live – Flagship Programme

The Trust successfully went live on the Encompass single electronic health and care record on 8 May 2025. Throughout the year, activity focused primarily on the post

go-live stabilisation phase, including data validation and assurance work to strengthen confidence in clinical workflows and reporting outputs.

Full reporting across the complete Suite of Measures (SOM) remains under development at regional level, with this work continuing as part of the wider HSC system implementation programme.

Consultation and Involvement

On 7 October 2025, the Trust Board agreed to close the public consultation on Emergency General Surgery and to commence development of a Vision Plan for Fermanagh and West Tyrone. This programme focuses on shaping a sustainable, place-based model for health and social care delivery, with South West Acute Hospital identified as a key component of the future service configuration.

Facilities Management

The Facilities Management Division continued to deliver estates, support services and site management across more than 360 Trust-owned and managed premises, including hospitals, community facilities and GP practices.

During the year, the Estates Projects Team delivered over £15m in capital investment, including £1.4m in regionally supported energy-efficiency schemes.
Key projects included:

- Refurbishment of the Altnagelvin South Block and Clinical Education Centre roofs,
- Commencement of the North West Cancer Centre Ventilation Improvement Scheme,
- Improvements within Altnagelvin Emergency Department,
- Development of a new ward at Waterside Hospital, Gransha.

In addition, over £6m of ring-fenced backlog maintenance funding was utilised to address high-priority infrastructure requirements.

The Transport Team progressed implementation of the Trust's sustainable fleet strategy, with 15 fully electric vehicles in service by March 2026, alongside 24 hybrid vehicles for Home Care Services and two electric vans added to the Estates fleet.

The PFI Contract Management Division continued oversight of the Trust's 30-year Private Finance Initiative contract for South West Acute Hospital. Activity included management of under-performance penalties, delivery of improvement programmes and completion of projects such as:

- New Same Day Emergency Care cubicles,
- Community Dental refurbishment,
- Expansion of Emergency Department facilities,

- Upgrades to the Intensive Care Unit relatives' waiting area.

Work also progressed in addressing lifecycle replacement backlogs, alongside continued focus on safety, statutory compliance and energy efficiency.

Digital Services

A major focus for the Digital Services Division during the year was preparation for, and support of, the successful implementation of Encompass, which went live on 8 May 2025.

In parallel, the Division progressed its Cyber Security Programme, including preparation for the statutory Network and Information Systems (NIS) Regulations compliance audit, completed in November 2025. A targeted improvement plan was developed to address identified areas for further maturity ahead of the next scheduled external audit.

Corporate Communications

The Corporate Communications Department continued to deliver strategic communications support across the Trust, promoting key developments through local media, digital platforms and engagement with elected representatives.

Staff engagement activity was supported through the WeAreWest app, intranet, staff newsletters and delivery of the annual Staff Recognition Awards, which celebrated teams and individuals demonstrating leadership, compassion, innovation and collaborative working.

The team also provided communications support to major Trust programmes, including the Encompass implementation and the development of the Vision for Future Health and Care Services in Fermanagh and West Tyrone.

Financial Report

Financial Targets

While operating within a very challenging financial environment, the Trust has continued to improve the safety and quality of services for its patients and clients and was still able to achieve its statutory financial targets which are outlined below:

- Break even on income and expenditure
- Maintain capital expenditure within the agreed Capital Resource Limit.

The above achievements have been delivered through a combination of sound financial management, in-year deficit funding from DoH/SPPG of £15.25m, the

concerted efforts of our staff and the continued implementation of the Trust's Delivering Value Programme.

Financial Performance and Delivering Value 2025/26

The opening Trust position for 2023/24 was very much in balance following our 4 year recovery plan but was subsequently destabilised due to a combination of factors over the convening years: cash savings targets of £26.4m and limited funding for demographic growth, despite a significant step change in demand particularly for complex and high cost placements and acute and mental health hospital escalation beds. Together these challenges led to the Trust opening 2025/26 with a financial deficit of £72m. In response, the Trust set ambitious contingency savings targets of £39m including £0.5m of higher impact savings and £38.5m which were considered to have a low and medium impact to services and strengthened our financial management approach through the implementation of Directorate control totals. Delivery against savings targets has been very challenging, however through a risk based approach, the Trust has achieved savings of £38.3m representing a strong performance which balanced delivery of savings with safe and effective services which is highly commendable. In addition, DoH also advised that in-year deficit funding of £15.2m would be provided which alongside the identification of further financial opportunities totalling £9m, reduced the projected deficit to £16.3m. The mid-year financial assessment was conducted in September 2025 and reviewed again in November 2025 and January 2026 which resulted in a further reduction of the forecast deficit to £4.1m, then £2.6m, then break-even. Directorates are to be commended for maintaining strong grip and control of expenditure towards the end of the year which supported delivery of the financial plan and also reinforced the robustness of our financial projections.

The Trust has had a Delivering Value Management Board (DVMB) in place since 2019/20 as the programme framework for savings and efficiency for the Trust. The DVMB is populated by members of the Corporate Management Team (CMT) and performance by this Board is reported through to the Trust Finance and Performance Committee. DVMB meets on a 6-weekly basis. To date, projects in the programme have delivered both cash and efficiency outcomes.

The pre-existence of the Delivering Value Management structure in advance of this year's savings targets means that we have had a governance structure already in place to support the range of programmes required to drive out the efficiency and cash savings required of the Trust during this year and into future years. Each project in the Trust programme has its own governance structure and Lead Director. A number of projects are longer-term as we have a focus on the need to evidence value-for-money and efficiency for the future financial sustainability of the Trust beyond in-year savings targets. A critical enabler to the Trust in its programme for Delivering Value has been the ongoing development of data analytics to enable improved information

analysis and reporting. The programme for delivering value has included work streams in relation to reducing dependency on medical locum agency usage, nurse stabilisation which has focused on replacing agency with substantive and bank nursing staff, a further roll out of the domiciliary care rota optimisation project, energy efficiency schemes and patient-centred reviews of enhanced care packages. We will continue to build on this work into 2026/27.

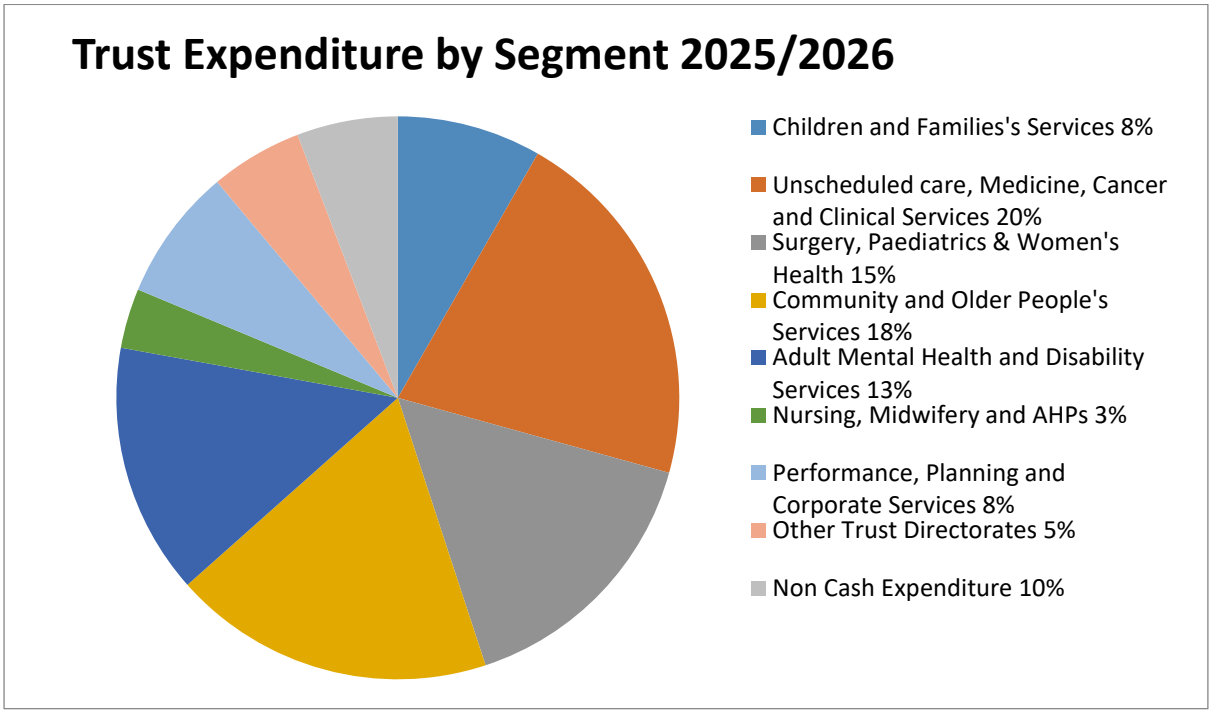
Financial Governance

The Trust has continued to maintain sound systems of financial internal control which are designed to safeguard public funds and assets. The same high degree of control is maintained over Patients' and Residents' Monies and Charitable Trust Funds administered by the Trust. Our internal control framework relies on a combination of robust internal governance structures, policies and procedures, control checks and balances, self-assessments and independent reviews. The Chief Executive's assurances in respect of this area are set out in the Governance Statement.

Income and Expenditure

The Trust had an annual income of £1,186m in 2025/2026 (2024/2025 £1,110m).

The Trust provided a comprehensive range of services and the expenditure incurred in each of the Directorates is shown in the chart below:



The largest cost incurred by the Trust is staff costs of £744m, representing 59% of total expenditure (2024/25: £696m, 57%). Significant non-pay costs include £231m (18% of total expenditure) for the purchase of care delivered by other organisations

on the Trust's behalf and £96m (8%) for clinical and general supplies such as drugs and medical equipment.

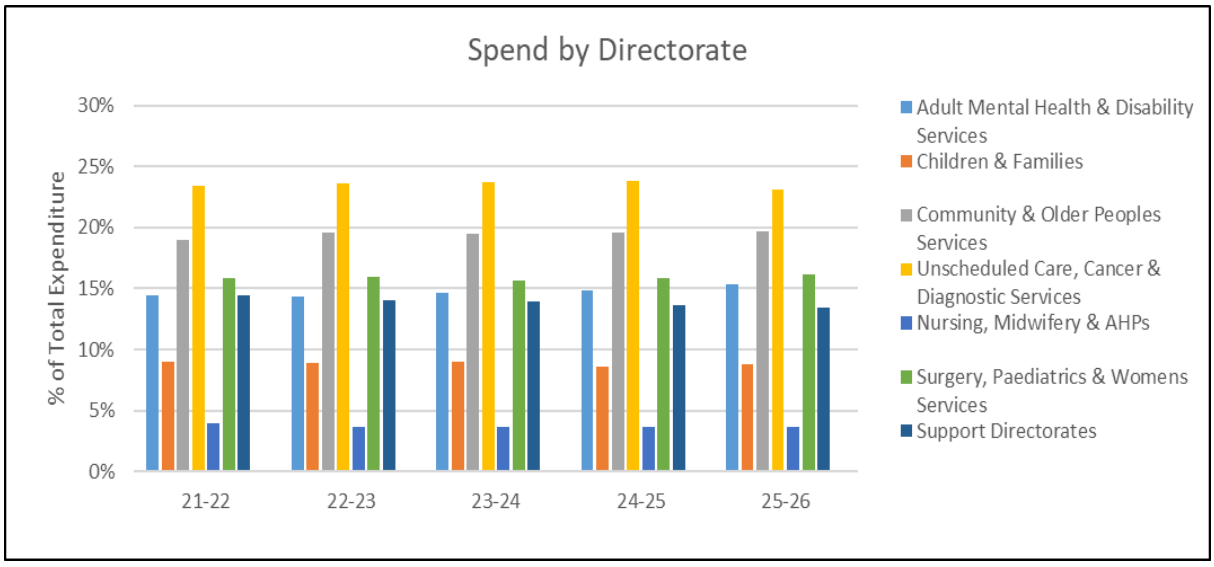
Non-cash expenditure of £73m included items such as depreciation, amortisation and impairment on non-current assets (2024/25: £120m). This also relates to non-cash costs associated with provisions, such as clinical negligence and employer liability litigation cases. This expenditure is met by separate (RRL) funding from the Department of Health.

Long Term Expenditure Plans

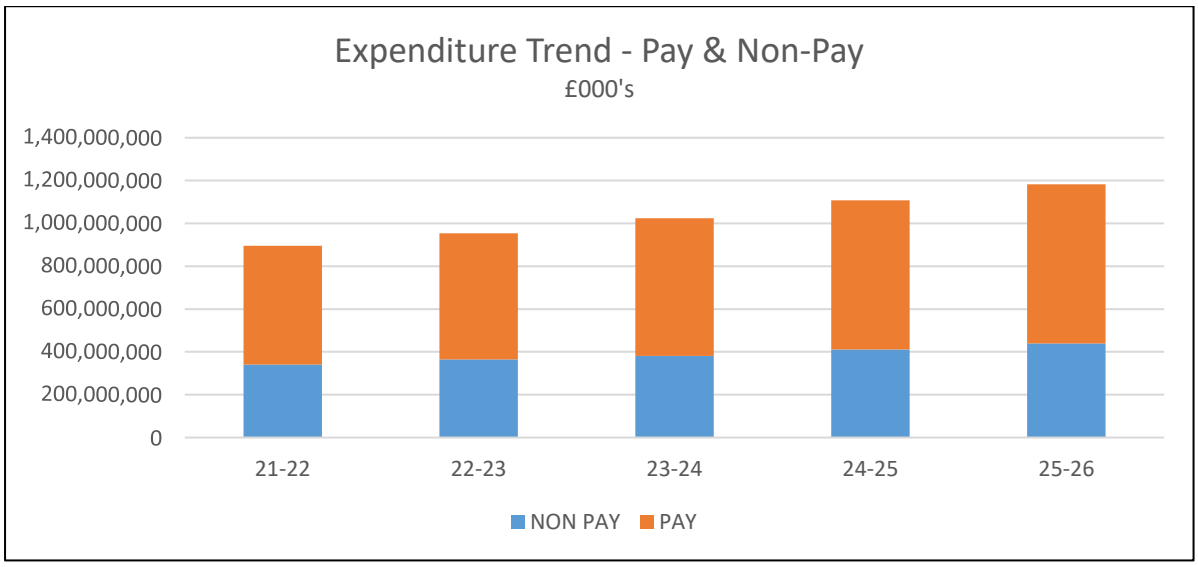
While, as a public sector body providing health and social care, there are no material uncertainties about the Trust's ability to continue operating as a going concern, there remain significant financial challenges for the year 2026/27. In the knowledge that our major financial challenge in 2026/27 will be the delivery of significant savings targets, we have reviewed our planning assumptions and adopted a risk-based approach to 2026/27. We have considered a challenging and ambitious pathway towards achieving overall financial balance with a sustained focus on financial controls and other potential opportunities which can emerge in any complex financial plan. The Trust has taken a proactive approach by incorporating these opportunities within the financial plan forecast at an early stage, rather than deferring recognition until later in the year.

The chart below shows that over the last five years Directorate's expenditure, as a percentage of total expenditure, has remained relatively static. Expenditure will continue to be monitored closely given the financial context and the need to deliver savings.

Directorate Expenditure Trend Analysis (2021/2022 – 2025/26)



The chart below shows actual revenue expenditure, broken down by pay and non-pay costs incurred by the Trust from 2021/22 to 2025/26.

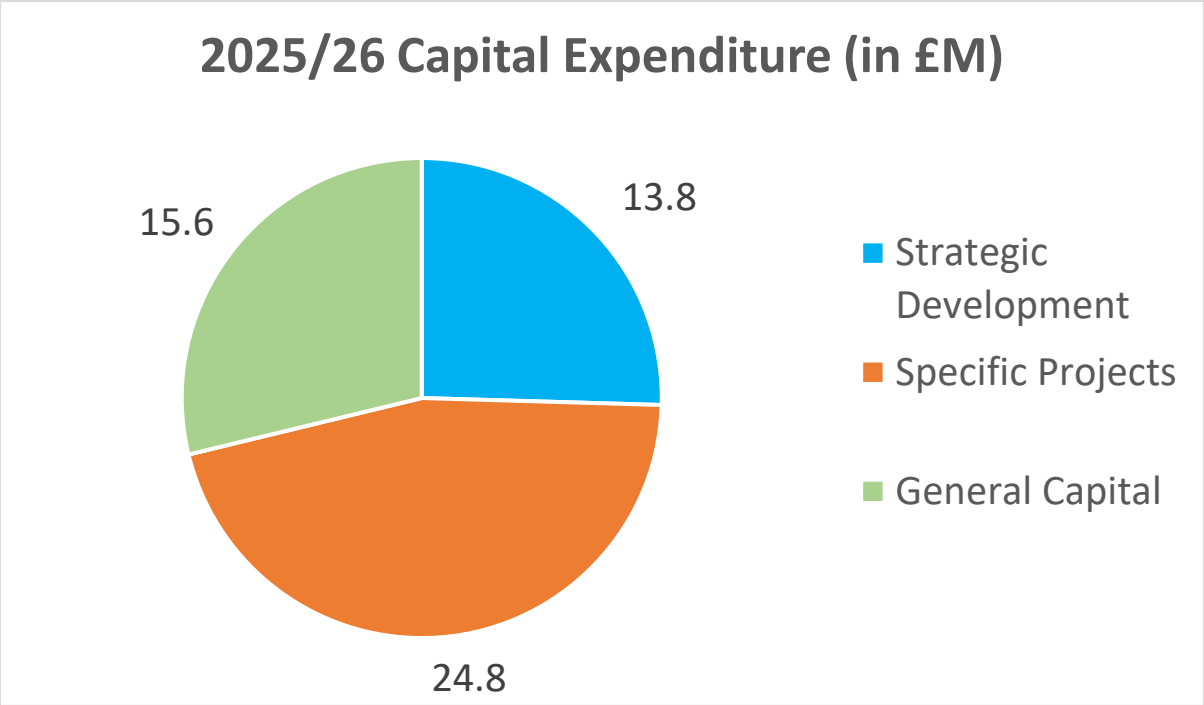


The largest cost incurred by the Trust is staff costs, representing 59% of total expenditure in 2025/26 (2024/25: 57%). Significant non-pay costs include clinical and general supplies such as drugs and medical and surgical consumables and residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf. Further divisional analysis can be found within the segmental information shown in Note 2 to the Accounts.

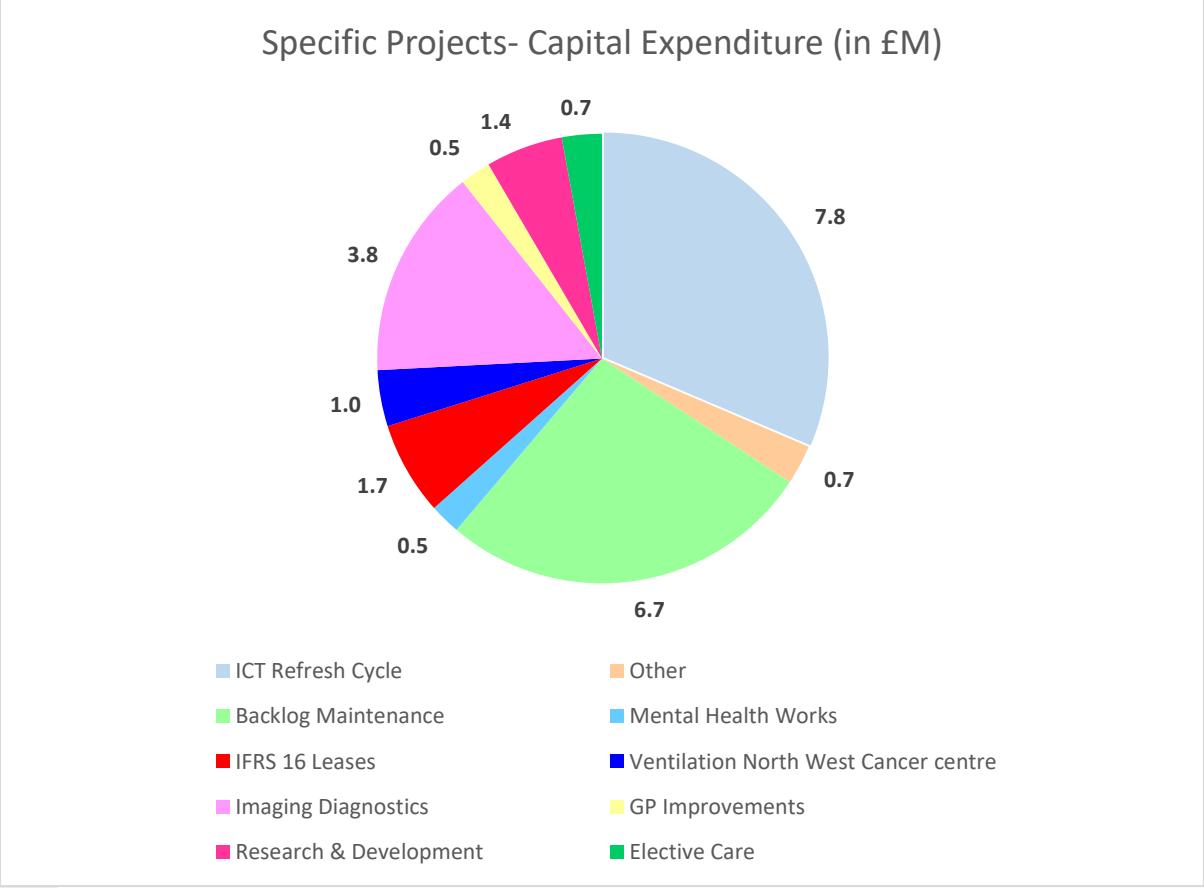
In relation to capital expenditure, the Trust will continue to prioritise the use of available funding to maintain the stability of our core services. However, the level of capital investment we can access is shaped by the broader economic climate. In light of ongoing financial pressures faced by the NI Executive, it is unlikely that we will secure the level of investment needed to achieve a fully modernised and comprehensively equipped estate.

Capital Investment

The Trust is committed to continuous improvement of both facilities and equipment as part of its Capital Investment. The Trust delivered on a significant capital expenditure programme of £54.2m, including £13.8m for strategic development projects of which £12.8m relates to Lisnaskea Health and Care Centre, £15.6m for general capital investment in schemes, equipment and vehicles and £24.8m on specific capital projects including information technology, maintaining buildings and other specific capital projects including research and development expenditure.

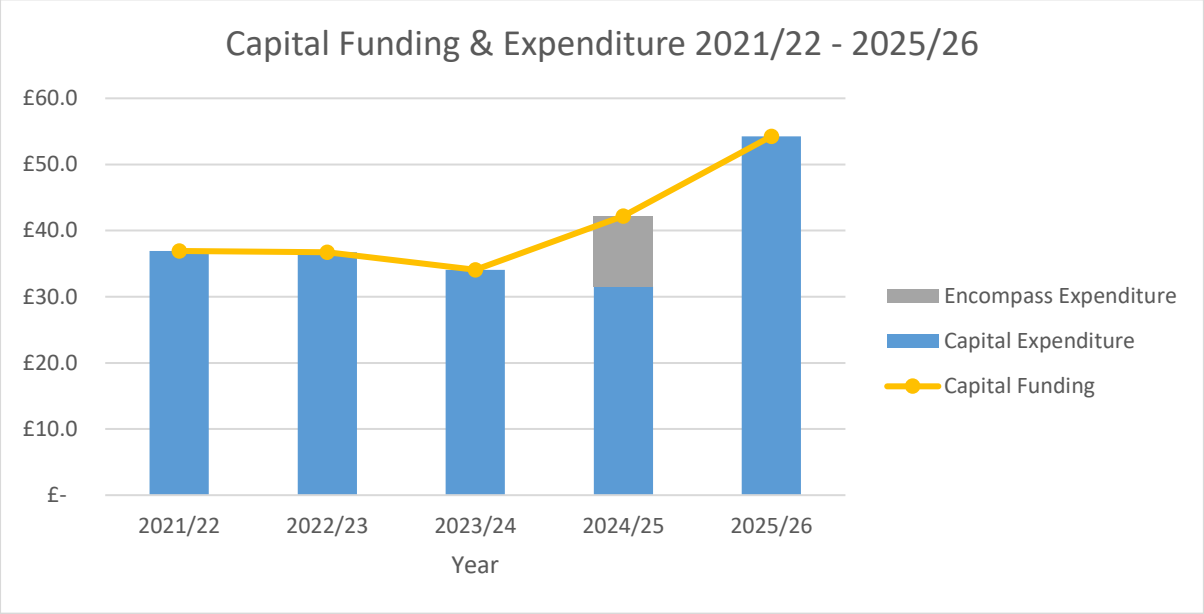


The breakdown of specific projects are illustrated below.



Capital Expenditure Trend: 2021/22 – 2025/26

The Trust's funding and spending each year on specific capital investments fluctuate, based on the number, scale and stage that approved proposals have reached. The below graph illustrates the Western Trust's capital expenditure over the last five financial years from 2021/22, illustrating the Trust's continued achievement of a breakeven financial position against the Capital Resource Limit.



Income & Expenditure from Charitable Donations

The Trust has delivered another successful year in the management of funds donated by patients, clients, the general public and other donors in the Western Trust area. The Trust's Endowment and Gifts Committee took a lead role in the oversight of arrangements to ensure that every opportunity was taken to encourage utilisation of monies. There continued to be a focus on spending funds this year and commitments of £2.3m have also been made in the period for which expenditure will be incurred into future years.

A separately audited set of Charitable Funds Accounts are published on the Trust's website.

Long Term Liabilities

The most significant long-term liabilities of the Trust arise in two areas:

1. **Private Financing Initiatives (PFI):**
   The Trust has two existing PFI contracts in place. The first was entered into to provide the financing for a new Laboratory and Pharmacy building at Altnagelvin Hospital and the second was for the construction of the South West Acute Hospital. The charges to the Trust under both contracts depend on movements in the Retail Price Index for interest rate changes.

The present value of the PFI liability, excluding interest and service costs, for the two contracts as at 31 March 2026 was £94m (31 March 2025: £97m). Further details of the PFI details can be found in Note 18 to the Accounts in Section 3 of this document.

2. **Provisions greater than 1 year:**
The Trust provides for legal cases that are not yet settled and further detail on these is available in Note 15 to the accounts. Where a case is not expected to settle in the following year the provision is discounted and the provision is shown as a non-current liability in the Statement of Financial Position. Discounting future liabilities converts amounts due to an equivalent value due at the reporting date. At 31 March 2026, the Trust had £198m (31 March 2025: £180m) of non-current provisions.

Public Sector Payment Policy

The DoH requires that Trusts pay their non HSC trade payables in accordance with applicable terms and appropriate Government Accounting guidance. The amount of compensation paid for payment(s) being late was £58.62 for the year 2025/26 (2024/25: £0).

One of the key performance indicators of the Trust is the prompt payment of invoices. The DoH Prompt Payment target which is shown in the table below is to pay 70% of invoices within 10 days and 95% of invoices within 30 days. The Trust has achieved 76.0% within 10 days and 91.50% within 30 days (2024/25: 72.2% within 10 days and 88.3% within 30 days).

Public Sector Payment Policy – Compliance	2026 Number	2026 Value £000s	2025 Number	2025 Value £000s
Total bills paid	334,136	827,384	331,545	711,976
Total bills paid within 30 days of receipt of an undisputed invoice*	305,729	785,686	292,859	665,961
% of bills paid within 30 days of receipt of an undisputed invoice*	91.5%	95.0%	88.3%	93.5%
Total bills paid within 10 day target	253,894	708,769	239,372	587,677
% of bills paid within 10 day target	76.0%	85.7%	72.2%	82.5%

* Late payment legislation (Late Payment of Commercial Debts Regulations 2013) outlines that a payment is normally regarded as late unless it is made within 30 days after receipt of an undisputed invoice.

Sustainability Report

Environmental Issues

The Trust continues to invest heavily in energy efficient projects with the installation of photo voltaic panels on a number of hospital sites during the year with further works planned for 2026/27. LED lighting upgrades have been carried out both internally and externally to a number of sites throughout the Trust. The Trust is actively working towards its objective of lowering net energy consumption by 30% by 2030 in accordance with the Management Strategy and Action Plan for Northern Ireland. The Energy team are a core part of the Corporate Energy Committee targeting reduced consumption and budgetary targets are met.

This work is also supporting the Trust in working towards achieving compliance with the Climate Change (Reporting Bodies) Regulations (Northern Ireland) 2024. During the year, the Trust has continued to collaborate with a number of partnering agencies including Derry & Strabane Sustainability Climate Commission, Fermanagh & Omagh Council and the Regional Health Sustainability Action Group in order to work towards the challenging sustainability targets set. A new corporate Trust Sustainability Steering Group has been set up to provide leadership and direction on the responsibilities in meeting the targets set out in this important legislation.

Environmental Waste Management

The Trust's Waste Management Plan aims to minimise waste and ensure all waste generated by the Trust is efficiently segregated to reuse, recycle, or recover as much as possible. In line with HTM07-01 guidance, the Trust strives to manage clinical waste to ensure appropriate segregation in order to reduce the amounts of waste unnecessarily going into the clinical waste stream.

Essential Business Relationships

The Trust has contractual arrangements in place with a number of organisations whose performance is essential to the smooth and effective running of the Trust. The principal relationships are with the following:

- Department of Health as the sponsor department and primary policy maker in the NI Health Sector,
- Strategic Planning & Performance Group and the Public Health Agency as the Trust's main commissioners and providers of the vast majority of its funding,
- NI Ambulance Trust which plays such a key role in ensuring the Trust's acute services are accessible to the population of the Western area,
- Other HSC Trusts and agencies for the provision of specialist services and staff to our residents,
- The Business Services Organisation for the provision of the following support services,

- Internal Audit,
- Procurement and Logistics Services,
- Legal Services,
- Pension Services,
- Leadership development & training, and
- Shared Services Centres for income, payments, payroll and recruitment.

- Private sector bodies as well as community and voluntary sector bodies who deliver services on behalf of, or in support of, the Trust,
- Northern Ireland Audit Office and any sub-contracted external audit provider.

25 June 2026

Mrs Karen Hargan
Chief Executive and Accounting Officer

Date

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 being, the Corporate Governance Report, the Remuneration and Staff Report, and the Accountability and Audit Report.

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

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

The Accountability and Audit Reports brings together the key financial accountability documents within the annual accounts. This report includes a statement of compliance with regularity of expenditure guidance, a statement of losses and special payments recognised in the year and the external auditor's certificate and audit opinion on the financial statements.

Governance Report

Directors Report

The role of the Trust Board is to consider the key strategic and operational issues facing the Trust in carrying out its statutory and other functions. During the year, the Trust Board of Directors was comprised as follows:-

Name	Position of the Board
Members 2025/26	
Dr T Frawley, CBE	Chair
Mr N Guckian, OBE *	Chief Executive
Mr S Hegarty	Non-Executive Director
Ms R Laird, CBE	Non-Executive Director
Dr J McPeake	Non-Executive Director
Prof H McKenna, CBE	Non-Executive Director
Rev Canon J McGaffin	Non-Executive Director
Dr A McGinley	Non-Executive Director
Mr B Telford	Non-Executive Director
Dr B Lavery	Medical Director

Dr T Cassidy	Executive Director of Social Work and Director of Children and Families
Mrs D Keenan	Executive Director of Nursing, Midwifery and Allied Health Professionals
Ms E McCauley	Executive Director of Finance, Contracts and Capital Development
Invited Attendees	
Mrs T Molloy	Director of Performance, Planning and Corporate Services
Mrs K Hargan	Director of Human Resources and Organisation Development
Mrs G McKay	Director of Unscheduled Care, Medicine, Cancer and Clinical Services
Mr M Gillespie	Director of Surgery, Paediatrics and Women's Health
Ms K O'Brien	Director of Adult Mental Health and Disability Services
Dr M O'Neill	Director of Community and Older People's Services

* Mr N Guickan, Chief Executive retired on 30 April 2026 and Mrs K Hargan took up post on 1 May 2026.

The Trust maintains a Register of Interests in relation to Directors and senior management staff and operates procedures to avoid any conflict of interest. Based on a review of this Register, it has been confirmed that none of the Board members, members of the senior management staff or other related parties have undertaken any material transactions on behalf of the Western Health and Social Care Trust that involved a conflict of interest during the year. The Register of Interests can be viewed by contacting the Chief Executive's Office. Further detail is provided in Note 20 to the Accounts.

The Trust is required to report data security and information breaches to the Information Commissioners Office (ICO). Further detail has been included in the associated disclosure on this area of internal control in the Governance Statement.

Non-Executive Directors' (NEDs) Report

This last year has once again brought unprecedented pressures and challenges, including significant growth in demand for services and continuing workforce challenges. The Trust has developed to seek out new ways of working against a background of significant financial uncertainty.

With regard to the Non-Executive Director membership, the Trust has had a continuing period of stability, with a full complement of NEDs under the Chairmanship of Dr Tom Frawley. This has provided both stability and continuity to the Board allowing for excellent productivity and stability in all Board engagements. This stability has allowed for the successful realignment of the governance and oversight committees, resulting in the provision of evidenced support, guidance and challenge within the Board. This consolidation and clarity of roles will further support the Trust in meeting its commitment to deliver safe services for the population it exists to serve. The NEDs also provide support to management towards achieving its objectives through both

engaging with key stakeholders and contributing to the leadership of the organisation. We also provide greater assurance on governance and financial accountability.

The work of the Board and its Committees is outlined in some detail within the Governance Statement. Non-Executive Directors' commitment and dedication to their specific roles is available by referring to the Committee reports and minutes. This information records that Non-Executive Directors provide a challenge function in relation to the performance, effectiveness and efficiency of how Committee business is being transacted.

The Trust's committee structure provides a comprehensive and detailed scrutiny of its business. The Committee structure consists of the Audit and Risk Assurance Committee, Governance Committee, Remuneration Committee, Finance and Performance Committee, Endowments and Gifts Committee, Improvement through Involvement Committee and People Committee. All Committees have continued to scrutinise and review that part of the Trust's business which is covered by their remit and detailed in their terms of reference.

The Non-Executive Directors have continued to support the Corporate Management Team and Trust Board to ensure the Trust's vision and objectives are delivered.

During the year, NEDs supported the Board in many, wide ranging key areas including:

- Ongoing oversight of the 2024-27 Trust Corporate Plan,
- Delivery of the Encompass single electronic care record system,
- Participation in health and education related aspects of The Derry/Londonderry & Strabane City Region City Deal planning and oversight of patient services and facilities development,
- Assurances on performance against targets including, quality and safety of services, financial management and human resource initiatives,
- Management of extensive Lookback Reviews,
- Risk Management and Governance Review oversight,
- Statutory Visits to Children's Homes,
- Senior Leadership Walkrounds,
- Appointment of new Chief Executive Officer, Senior Executives and Medical Consultants,
- Engagement with external stakeholders to gain continuous professional development, share best practice and deliver training,
- Mentoring and development programme for future Trust leaders.

Non-Executive Directors continued to participate in Trust Board meetings and workshops throughout the year. Their support and challenge to the Corporate Management Team had the objective of ensuring an appropriate balance relating to operational objectives, patient outcomes, managerial imperatives, and towards longer

term strategic planning. It also provided assurance that the business of the Trust is delivered successfully. Non-Executive Directors have welcomed the reintroduction of patient stories into the Board monthly agenda as it places the patient's experience at the centre of our discussions. In particular, attention continues to be given to the information which is provided to Board members. This ensures Non-Executive Directors are in receipt of all relevant information which enables them to make informed decisions on what are often very complex issues that can have implications for the population served by the Trust.

It is appropriate that the Board continually assesses its performance against a range of criteria designed to measure, record, and support Board development and effectiveness over time. To this end, the Trust approved its Board Governance Self-Assessment Tool during 2025. This included measuring the impact of the Board using a case study approach. As in previous years, an action plan has been developed to facilitate the careful consideration of the insights provided by this Assessment Tool to the Board. This consideration will allow the Board to decide which insights, if implemented, might improve the performance of the Board going forward.

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 Western Health and Social Care Trust to prepare for each financial year, a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Western Health and Social Care Trust and of its net expenditure, financial position, changes in taxpayers equity and cash flows for the financial year.

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

- Observe the Accounts Direction issued by the Department of Health, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis,
- Make judgements and estimates on a reasonable basis,
- State whether applicable accounting standards as set out in FReM have been followed and disclose and explain any material departures in the accounts,
- Prepare the accounts on a going concern basis, unless it is in appropriate to presume that the HSC body will continue in operation, and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and

Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Department of Health, as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland, has designated Mrs Karen Hargan of Western Health and Social Care Trust as the Accounting Officer for the Western Health and Social Care Trust. The responsibilities of an Accounting Officer, including responsibility for the regularity and propriety of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Western Health and Social Care Trust'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 Western Health and Social Care Trust's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

Scope of Responsibility

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

The Partnership Agreement (January 2024) defines the relationship between the DoH and the Trust and sets out the governance framework and assurance arrangements which have been agreed and are in place between the DoH and the Trust.

For services commissioned from the Trust by the SPPG and other HSC organisations, accountability for delivery of services is via HSC Service Delivery Plans which set out the expectations for Trust activity levels based on prior year activity, pre-pandemic baselines or in some cases funded activity levels. However, with regard to financial control, governance and overall organisational performance the Trust is directly accountable to the DoH and the Minister of Health.

Trust senior executives meet regularly throughout the year with colleagues in the DoH, SPPG, PHA and other Trusts and have continued to participate in a wide range of other meetings, including accountability meetings with the DoH and performance

management meetings with the SPPG. This enables collaboration and establishment of consistent approaches to strategic planning, service improvement, transformation, commissioning, contracting and e-health matters in accordance with regional policy direction.

The Trust also has effective partnership arrangements in place with organisations including local councils, Health Service Executive, a wide range of community and voluntary sector organisations and public representatives. The Trust is committed to involving and engaging with service users, carers and the wider public and there are also effective patient and client forums in place for a wide range of services to maximise the involvement of patients and clients in determining the manner of delivery of their own treatment and care.

Compliance with Corporate Governance Best Practice

The Trust Board applies the principles of good practice in corporate governance and continues to further strengthen its governance arrangements by undertaking continuous assessment of its compliance with corporate governance best practice and good practice as outlined in the requirements of the Corporate Governance in Central Government Departments: Code of Good Practice NI (2025).

The Board Governance self-assessment for the year 2024/25 was completed and formally approved by Trust Board on 6 November 2025 following completion of a regional review of the self-assessment template used and after consideration of annual reports and the revised Assurance Framework document at Governance Committee in June 2025. Board Effectiveness was subject to an internal audit during the year where satisfactory assurance was provided.

A clear vision for the Trust is articulated through the Corporate Plan 2024-2027. The Corporate Plan sets out the Trust's overarching strategic direction and ambitions for the population served. It has been developed through engagement with staff, service users and stakeholder groups, who helped frame the priorities and outcomes to be delivered through a range of actions as part of the planning and accountability framework in the Trust. These are also included in Directorate plans, and in individual and team objectives.

All corporate policies are approved through the assurance framework and each policy must align to the Trust vision and objectives as set out in the Corporate Plan. The Trust Policy Group has oversight and continues to approve all corporate policies with the assistance of a service user representative for policies which directly relate to service user care and experience within the Trust. Trust Board are informed and facilitated to challenge policies and financial and performance activity in the context of achieving the Trust's vision and objectives.

The Trust Board obtains assurance on the management of risks to the Trust's objectives through the Corporate Risk Register and Assurance Framework. The risk appetite model applied to each Corporate Risk clearly aligns appetite to a target level of risk. The appetite for each Corporate Risk was reviewed in June 2025 by Trust Board along with its tolerance levels against the appetite to help prioritise management of the risks for the year ahead including assurance on same. Risks are also considered against the relevant corporate objective to assess the impact on that objective and whether there are any gaps. Trust Board consider the controls and gaps in controls supported by the three lines of assurance along with discussion on short, medium and long-term strategies to meet Trust objectives. This process includes selecting corporate risks for deep dive throughout the year ahead. The deep dives allow great depth of assurance against specific risks identified by Trust Board as requiring further detailed scrutiny. During the year, deep dives were undertaken at Governance Committee on risks relating to patient harm in Emergency Departments, Alcohol Related Brain Disease service and the risk of Fire in Trust premises.

An assurance mapping tool recommended by Internal Audit was used to map assurances for all corporate risks. This was reviewed and approved at the Trust Board risk workshop in June 2025 and work is progressing to roll this tool out across all directorate risk registers. This tool provides an improved ability to understand and confirm that Trust Board have assurance over key controls or where control gaps exist, whether actions are in place to address these gaps.

The Department of Finance launched the update to HM Treasury's Orange Book in June 2025. A significant enhancement was the inclusion of the Risk Control Framework (RCF) which was shared with CMT and Trust Board for consideration. CMT commissioned a working group to consider the RCF against current risk management structures, standards, systems and processes. An assessment was completed at a workshop in February 2026 with a proposed action plan tabled at CMT and noted at Governance Committee prior to approval at Trust Board risk workshop in April 2026. No significant system changes were identified but actions have been agreed for monitoring under the Safety & Quality System Management plan at Governance Committee in 2026/27 to completion.

The Audit and Risk Assurance Committee supports the Board and accounting officer by helping them to formulate their assurance needs and by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment and the integrity of financial statements. The Committee utilises the work of Internal Audit, External Audit and other assurance functions, and also seeks reports and assurances from other Trust Committees, Directors and Managers as appropriate, concentrating on the overarching systems of integrated governance, risk management and internal control, together with indicators of their

effectiveness. The Chair of the Committee provides a verbal update to Trust Board following each meeting to provide assurance on how it discharges its responsibilities.

The Board also commissions Internal Audit to review the effectiveness of its internal controls and the Trust has fully implemented 82% of its outstanding internal audit recommendations and 18% were partially implemented at 31 March 2026. Work is ongoing to address the partially implemented recommendations as quickly as possible.

To help assess the Trust's performance on the systems of governance, Internal Audit completed a number of audits in-year on corporate governance functions within the Trust. The Trust received limited assurance for two internal audit reports namely Mortality & Morbidity (M&M) and the Management of Raising Concerns. Assurance is provided through Audit & Risk Assurance Committee on the actions to address the recommendations identified in these audits.

The Governance Committee reviews information quarterly to seek assurance across quality and safety indicators including, complaints, incidents, claims, M&M reviews, audits, compliance with standards and guidelines and quality & Improvement projects. This is through a mixture of corporately held high level performance reporting, raising themes and trends along with specific information from Directorates on learning, good practice, escalated concerns along with performance on timely actions and training compliance.

Work has commenced in 2026 to review the Governance Committee and the work of other relevant Trust Board Committees (Improvement through Involvement committee and People Committee) to allow adoption of a new Patient Safety & Quality Committee as proposed by the Department of Health through a draft terms of reference in December 2025. A proposal was tabled at Governance Committee on 25 March 2026.

A key aspect of leadership and assurance is in Trust Board having direct dialog including feedback from staff on the ground. The leadership walk round programme this year included 30 walk rounds carried out with Trust Board members to focus on quality & safety. An annual report on walk rounds was presented at Governance Committee and gave assurance on actions raised and completion of same. A new conversational question guide was implemented to help steer discussions so the walk round is productive whilst ensuring the objectives of all parties are met. A six month pilot of the new question guide will be conducted, from which feedback will be collated in order to evaluate its effectiveness.

A Trust Board Development Workshop was held on 21 October 2025. The workshop gave Trust Board the opportunity to take some time and reflect on its effectiveness as

a Board, consider the drivers of change impacting on HSC, and make decisions on how to meet the challenges that lie ahead in 2026. The objectives were:

- Board and CMT review their leadership of the Trust over last 6 months to capture learning,
- Horizon scan the strategic priorities which require attention over the next 6-12 months,
- Identify stakeholder expectation of the Board and CMT's leadership about these issues,
- Agree the guiding principles for how to lead the organisation into 2026,
- Generate tactics and plans for how to navigate the challenges ahead.

Equality & Good Relations Duties

Section 75 of the Northern Ireland Act 1998 requires public authorities to have due regard to the need to promote equality of opportunity and to the desirability of promoting good relations across a range of categories outlined in the Act. The Trust's Equality Scheme is a public expression of the Trust's ongoing commitment to actively promote equality of opportunity and good relations in all its interactions with people and organisations. In the Equality Scheme, the Trust sets out how it proposes to fulfil the Section 75 statutory duties. The Trust produces an Annual Progress Report (APR) to the Equality Commission for Northern Ireland (ECNI). This APR is presented to Trust Board for approval prior to submission.

The 6 Health and Social Care Trusts have worked collaboratively on the development of the HSC 5 year (2024 – 2029) Disability Action Plan and Equality Action Plan which, following a public consultation, were formally adopted by the Trust. The Trust has re-established the corporate Disability Steering Group and set up a Western Trust Equality Action Plan Oversight Group (EOPAG). These groups will review progress on the actions within the plans and report through to relevant Board committees.

The Trust produces quarterly equality screening reports outlining the screening outcomes of policies and proposals etc. and these are available on the Trust website. The Trust provides equality screening training for staff and this is complemented by a suite of relevant information to support staff in this area. Equality, Good Relations, Disability and Human Rights training is mandatory for all Trust staff and is available via e-learning.

Governance Framework

The Trust adopts an integrated approach to governance and risk management, enabling Directors to provide co-ordinated sources of information and assurance to the Trust Board on all aspects of governance including financial, organisational, clinical and social care through its governance structures including its Audit and Risk Assurance Committee, Remuneration Committee, Governance Committee,

Endowment and Gifts Committee, Improvement through Involvement Committee, People Committee, and Finance and Performance Committee.

The Trust Board

The Trust Board has corporate responsibility for ensuring that the Trust meets its statutory responsibilities, fulfils its aims and objectives and promotes the efficient, effective and economic use of staff and all resources allocated to it by the Department of Health.

These include:-

- establishing the overall strategic direction of the Trust within the policy and resources framework delegated to it,
- constructively challenging the Trust's Executive Team in their planning, target setting and delivery of performance,
- ensuring that the DoH and SPPG is kept informed of any changes which are likely to impact on the strategic direction of the Trust or on the attainability of targets by determining the steps needed to deal with such changes,
- having oversight of patient safety and the quality of services it provides,
- ensuring that any statutory or administrative requirements for the use of public funds is complied with, that the Trust Board operates within the limits of its statutory authority, and any delegated authority agreed with the DoH,
- ensuring that the Trust Board regularly receives and reviews financial information relating to the management of the Trust, is informed in a timely manner about any concerns in relation to the activities of the Trust and provides positive assurance to the DoH that appropriate action has been taken to address such matters,
- demonstrating high standards of corporate governance at all times.

The Chief Executive is accountable to the Trust Board for the quality of care and services provided across the Trust. The Trust Board receives assurance on quality and safety of services, performance and finance from the assurance framework and reports from its supporting Committees. The Medical Director and Executive Director of Social Work are the designated lead Directors accountable to the Trust Board for Clinical and Social Care Governance arrangements respectively and the Executive Director of Nursing provides professional advice and assurance to the Trust Board on all nursing matters.

The Trust Board met 11 times in this financial year and all meetings were quorate. Members' attendance is formally recorded in the Trust Board minutes and the relevant detail is included in the table below. Standing items on the Trust Board agenda include Quality and Safety, Infection Prevention and Control, Corporate Risk Register and Board Assurance Framework, Performance Management and Financial Performance.

Name	Title	Meetings to attend	Meetings attended
Members 2025/26			
Dr T Frawley, CBE	Chair	11	8
Mr N Guckian, OBE *	Chief Executive	11	11
Mr S Hegarty	Non-Executive Director	11	10
Ms R Laird, CBE	Non-Executive Director	11	8
Dr J McPeake	Non-Executive Director	11	10
Prof H McKenna, CBE	Non-Executive Director	11	10
Rev Canon J McGaffin	Non-Executive Director	11	10
Dr A McGinley	Non-Executive Director	11	10
Mr B Telford	Non-Executive Director	11	11
Dr B Lavery	Medical Director	11	11
Dr T Cassidy	Executive Director of Social Work and Director of Children and Families	11	9
Mrs D Keenan	Executive Director of Nursing, Midwifery and Allied Health Professionals	11	11
Ms E McCauley	Executive Director of Finance, Contracts and Capital Development	11	10
Invited Attendees			
Mrs T Molloy	Director of Performance, Planning and Corporate Services	11	11
Mrs K Hargan	Director of Human Resources and Organisational Development	11	10
Mrs G McKay	Director of Unscheduled Care, Medicine, Cancer and Clinical Services	11	9
Mr M Gillespie	Director of Surgery, Paediatrics and Women's Health	11	10
Ms K O'Brien	Director of Adult Mental Health and Disability Services	11	7
Dr M O'Neill	Director of Community and Older People's Services	11	11

* Mr N Guickan, Chief Executive retired on 30 April 2026 and Mrs K Hargan took up post on 1 May 2026.

Audit and Risk Assurance Committee

The Audit & Risk Assurance Committee met four times during the year with 92% attendance. The Committee is comprised of three Non-Executive Directors, one of whom is chair, with a quorum of two Non-Executive Directors required for any meeting. The role of the committee is set out in formal Terms of Reference and includes:

- Oversight of the maintenance of effective governance and internal financial control arrangements,
- Ensuring an effective Internal Audit function is in place,
- Oversight of the arrangements for the completion and external audit of the Trust's Annual Report and Accounts,
- Oversight of the adequacy of the Trust's arrangements for securing value for money.

The Trust's internal and external auditors as well as other appropriate Trust staff attend the Committee meetings on a regular basis. The Committee follows the best practice guidance set out in the Audit and Risk Assurance Committee Handbook (NI) (April 2018) and assesses its performance by reviewing its compliance with this guidance on an annual basis. The Chair of the Committee briefs the Trust Board following each Committee meeting and the Trust Board receives an annual report on the performance of the Committee.

Governance Committee

The Governance Committee met four times during the year with 78% attendance. The Committee is comprised of three Non-Executive Directors, one of whom is Chair, Executive Directors and members of staff with a Directorate or corporate quality and safety remit. A third Non–Executive Director joined the committee membership in March 2026.

The Committee has responsibility for the establishment and maintenance of an effective system for governance across the whole of the organisation's activities in line with the DoH Q2020 strategy. This supports the achievement of the Trust's objectives, minimising the exposure to corporate, financial, human resource and clinical and social care risks. The Governance Committee provides a second line of assurance to the Board and ensures that robust governance, risk management and assurance processes are in place across the organisation to promote the delivery of key corporate objectives. The Chair of the Committee briefs Trust Board following each meeting.

There are three formal sub-committees of Governance Committee:

- The **Corporate Governance Sub-Committee** is chaired by the Director of Planning, Performance, and Corporate Services, meets quarterly and provides assurance to the Governance Committee that assurance and risk management arrangements relating to corporate governance are effective.

- The **Clinical and Social Care Governance (CSCG) Sub-Committee** is jointly chaired by the Medical Director and the Executive Director of Nursing. Its role is to provide strategic direction and oversight of risk management arrangements relating to clinical and social care governance in the Trust. The Sub-Committee meeting is now split into 3 meetings, the core members meet monthly, reviewing core issues and core dashboards. The Sub-Committee receive reports from the Chairs of the reporting Clinical and Social Care Governance Working Groups on a quarterly basis. The joint Chairs report to the Trust Governance Committee on a quarterly basis advising on any escalating pertinent corporate issues. A Rapid Review Group (RRG), which is a sub-committee of CSCG, meets weekly to monitor and assess the review of SAIs, red incidents, high risk complaints, claims and inquests to maximize the

potential for identifying and sharing learning, as quickly as possible, across the organisation and where appropriate the region.

- The **Quality and Standards Sub-Committee** is chaired by the Executive Director of Social Work and Director of Children and Families, meets quarterly and oversees the implementation of clinical and social care standards and guidelines throughout the Trust and provides assurance to the Governance Committee that appropriate systems are in place to monitor standards relating to quality of care.

Individual Directors have a responsibility for governance arrangements within their respective Directorates and they have established Directorate Governance Groups. These met regularly to progress the governance agenda and provide Directorate assurance. Directors formally report to Governance Committee. Work is underway in 2026 to replace Governance Committee with a new Patient Safety & Quality Committee as proposed by Department of Health in December 2025.

Remuneration & Terms of Service Committee

The Remuneration Committee met twice during the year with the overall attendance level of members at 100%. The membership of the Remuneration Committee was reviewed during the year and now comprises of the Chair of the Trust and three Non-Executive Directors which is an increase from two Non-Executive Directors. The Committee's Terms of Reference has been updated to reflect this. The purpose of the Committee is to advise Trust Board about appropriate remuneration and terms of service for the Chief Executive and other Directors. It is also responsible for managing and overseeing the performance management process for Senior Executives.

Finance and Performance Committee

The Finance and Performance Committee met eleven times during the year in line with the Terms of Reference, with 89% overall attendance. Membership of the Committee is comprised of two Non-Executive Directors, one of whom is Chair, the Executive Director of Finance, Contracts & Capital Development and the Director of Planning, Performance & Corporate Services. In attendance at the meetings are Assistant Directors of Financial Management and Planning, Performance & Business Services and other senior Trust officials by invitation.

At the confidential Committee meetings, members were briefed in depth on matters relating to service areas which are reported as Level 2 & Level 3 escalated issues as part of the HSC Support & Intervention Framework (SIF), and on the developing position with the financial plan for 2025/26, 2026/27 and out-turn for the 2025/26 financial year. The Committee undertook an annual review of the Terms of Reference, on 1 April 2025, which were agreed with no material changes.

The Finance and Performance Committee is the delegated Committee of the Trust Board with oversight responsibility to support the Board in delivering its statutory responsibility to break-even or against an approved financial control total and delivers on the performance targets required within the Performance Framework operated with Trusts, which is primarily exercised through the Strategic Outcomes Framework (SOF) and System Oversight Measures (SOM) for the services selected by DoH.

Endowments and Gifts Committee

The Endowments & Gifts Committee met five times during the year with 85% attendance. The Committee membership is comprised of three Non-Executive Directors, one of whom is Chair, and one Executive Director and is supported by a number of other Directors and Trust officers. The role of the Committee is to oversee and fulfil the responsibilities of the Board as Trustees of Endowments and Gifts Funds. The Chair of the Committee briefs Trust Board following each meeting. The Committee had agreed an action plan for the year and received an update against actions at every meeting.

Improvement through Involvement Committee

The Improvement through Involvement Committee is scheduled to meet quarterly. It met four times during the year. Each meeting was quorate with 77% attendance overall. This was supplemented by further meetings in workshop mode to discuss the work on the Fermanagh West Tyrone Health & Care Futures project. The Committee comprises two Non-Executive Directors, one of whom is Chair, and two Executive Directors. A number of officers attend on a standing basis to support the Committee. There is an open invitation to the Patient Client Council (PCC) that a senior officer can attend the Committee.

The Committee are responsible for leading on the Trust's commitment to changing services for the better, championing sustainable change, and promoting innovation and improvement within the Trust at all levels through the involvement of staff, patients and clients, families and carers. The Committee has responsibility to provide assurance that the Trust maintains an organisational focus on involvement, co-production and learning from patient and client experience. It does so in accordance with the Trust's statutory requirements and Consultation Scheme, and in compliance with the standards required of Health and Social Care. The Committee works to ensure these approaches are appropriately considered, implemented and deployed in areas of strategic and operational significance, in order to transform services and deliver improvement.

The Committee Chair provides a report to Trust Board following each meeting to give Trust Board members an overview of the work of the Committee in the period, and to identify matters which warrant Board disclosure or executive action.

People Committee

The People Committee met four times during the year with members' attendance rate at 91%. The Committee comprises two Non-Executive Directors, one of whom is Chair, and a number of Trust officers. However, due to the reduced number of Non-Executive Directors on Trust Board, there has only been one Non-Executive Director on the Committee for a number of years. A second Non-Executive Director joined the Committee in September 2025.

The Committee's remit provides oversight and assurance to Trust Board on the effectiveness of the Trust's arrangements across a comprehensive HR and people agenda. The Committee has an agreed detailed work plan for the year and at each meeting there is a deep dive consideration of one of the Trust's four Strategic Themes i.e. New Ways of Working, Belonging in the Western Trust, Growing for the Future and Looking After our People.

The Committee receives reports and updates on organisation development, workforce strategy and information, employee resourcing, occupational health and wellbeing, training and development, employee relations and partnership arrangements, open, just and learning culture, digital transformation, workforce early alerts, absence management, job planning, external employment, disciplinary and grievance case information, diversity and equal opportunities, staff health and wellbeing, the Trust's Raising Concerns process, and HR governance arrangements.

Following each meeting the Chair of the Committee briefs Trust Board drawing attention to any issues which necessitate either disclosure to the Board or executive action.

Business Planning and Risk Management

Business planning and risk management is at the heart of good governance arrangements to ensure that statutory obligations and ministerial or departmental priorities are properly reflected in the Trust's plans at all levels within the organisation.

- **Corporate Plan**
  The Trust has in place a Corporate Plan covering the period 1 April 2024 – 31 March 2027, which sets out the strategic priorities and associated objectives for this 3 year period. Individual annual Directorate plans were developed to support delivery of the organisation's strategic priorities and objectives covering the first year of the plan. These were reviewed and either updated or rolled forward as appropriate for this year.

- **Annual Business Planning**
  As part of implementation of the Integrated Care System NI, a Strategic Outcomes Framework (SOF) and associated systems oversight measures

(SOMs) were introduced in the second half of 2024/25. This replaced the Commissioning Plan Direction and Commissioning Plan which ceased following the closure of the HSCB. In line with requirements set by SPPG, the Trust submitted a response outlining the actions to be taken forward between December 2024 and March 2026 to support achievement of the strategic outcomes and targets contained within the SOF and SOMs.

Updated monitoring and reporting arrangements took effect from 1 April 2025 and the Trust went live with Encompass, the new electronic health and care record (ECR) in May 2025. The suite of reports for the SOM measures is not yet fully available from Encompass and this has been reflected in the performance reports through 2025/26.

Trust Board has continued to receive quarterly performance reports supplemented by exception reporting if required in the intervening months. It is noted however, that for this year, there was a change to the normal performance reporting in line with Encompass stabilisation. In Quarter 2, a detailed update on the stabilisation position and level of confidence in the data was provided. From Quarter 3, performance reporting recommenced for the targets where the level of confidence in data is high or medium, and where reports are built and available. The quarterly reports are considered by the Finance and Performance Committee which also meets during the year in confidential session to be briefed on and scrutinise the most challenged areas of service performance.

Business Case Approval

The Trust has a formal structure and process in place for development and approval of business cases to support service developments.

Direct Award Contracts

The Trust maintains a Direct Award Contracts (DAC) register. A total of 45 DACs were completed by the Trust during the year with a combined value of approximately £24.9m (36 DACs with a value of approximately £14.3m in 2024/25). Publication returns have been completed throughout the year to BSO Procurement and Logistics Service in respect of DACs with an individual value in excess of £30,000 to 31 May 2025, and above £50,000 as of 1 June 2025 when the threshold for publication of DACs changed. The Trust's Audit and Risk Assurance Committee and Trust Procurement Board were routinely updated in relation to the Trust DAC Register during the year.

Risk Management

The Trust's Risk Management Policy was updated and approved in March 2026 and is in line with the regional approach to risk management using the ISO31000 Risk

Management Standard and incorporates the risk appetite model adopted by the Trust. Risks are identified at all levels of the organisation using a variety of means including the risk assessment process, incidents reports, serious adverse incident reviews, complaints, claims, inspections, audit, monitoring of performance and financial management systems, regulatory and legislative requirements. Individual Directorates, Wards, Departments, Specialties and Service Areas are required to identify and prioritise their risks. The policy has a detailed risk appetite model which sets target scores based on the outcome category for each corporate risk. The policy provides guidance for managers when considering new and emerging risk. The policy makes it clear that consideration must also be given to risks which are managed from outside the Trust and are owned elsewhere. Managers must ensure that appropriate governance and contractual arrangements are in place to reduce and monitor risks which are outside of the Trust's direct control.

As part of the Board-led system of risk management, the corporate risk register is reviewed on a monthly basis by CMT and Trust Board. Directorate risk registers are a standing item on the agenda of all Directorate Governance meetings. Current risks are reviewed and new risks for inclusion on the register are considered at these meetings. Directors are required to report on a quarterly basis to the Governance Committee on significant risks within their areas of responsibility.

Any material changes to the corporate risk register must be approved by CMT and the Trust Board. The Corporate risk register is reviewed quarterly by the Governance Committee and a risk report is tabled at Audit and Risk Assurance Committee which has responsibility to provide oversight assurance on the framework of management for corporate risks. The risk register is published with Trust Board papers and is posted on the Trust intranet site for access by employees.

The risk appetite model has been applied to all corporate risks, and detail is provided on reports to CMT and Trust Board on a monthly basis. This process enabled Trust Board to highlight four corporate risks for deep dive review to Governance committee. Three corporate risks were subject to deep dives at Governance Committee throughout the year.

The Trust actively encourages the reporting of incidents and risks and staff have embraced the learning culture by participating in incident reviews which focus on the lessons for improvement for the organisation as a whole. Ensuring that learning from SAIs, incidents, complaints, litigation and inquests is effective is a continual challenge and the Trust has continued to work to develop systems to ensure that learning is highlighted and escalated. The Trust has a range of tools for sharing such learning including a quarterly governance report which is shared with each Directorate Governance Group, the Share to Learn newsletter which is published twice a year and a lesson of the week, which is uploaded to the Trust intranet site and is accessible on

the front screen. Ward staff are encouraged to use the lesson as part of their safety brief. Where there is evidence that learning should be shared regionally, the Trust's RRG will consider and approve the learning letter prior to submission to the SPPG.

The Quality and Safety Team provides quarterly reports for Directorate Governance Groups. This includes information on serious adverse incidents, incidents, complaints, litigation, health and safety, NICE guidance, RQIA reviews and other quality and safety indicators for discussion by the groups.

The three lines of assurance model has been completed for all Corporate Risks this year and roll out to Directorate risks will be taken forward in 2026/27. This will give the Trust Board an improved ability to understand and confirm that they have assurance over key controls or where control gaps exist and whether actions are in place to address these gaps.

The Trust has assessed its Risk Management arrangements against the Risk Control Framework (Orange Book June 2025) with no significant system changes required and an action plan was tabled at CMT and noted at Governance Committee prior to approval at Trust Board risk workshop in April 2026. The action plan being taken forward includes actions specific to Risk Management training where a need was identified to expand current training to include Risk Appetite and Tolerance model, guidance on sources of assurance and controls and an understanding of risk profile and reporting on same. This will enhance the current Risk Management training provision which includes:

- Risk Management included in online induction training,
- Corporate Risk Register training for risk leads,
- Directorate Risk Register Training and workshops,
- Datix risk management training including assessment of risk for Incidents, complaints and litigation,
- Risk Assessment monthly training online for all staff,
- Serious Adverse Incident review training delivered September 2025

Information Governance/Information Security/Records Management

A systematic and planned approach to the governance of information is in place that ensures the organisation can maintain information in a manner that effectively services its needs and those of its stakeholders in line with appropriate legislation. The Trust has a corporate Information Governance Steering Group (IGSG), which reports to the Trust's Corporate Governance Sub-committee, to monitor compliance with data protection legislation and to formally monitor the Trust's UK GDPR corporate risk in line with the Trust's governance assurance framework.

In respect of mandatory information governance training, the Trust has attained a consistent compliance rate of 87% of staff trained within the Trust. Training compliance is reported monthly against the data protection corporate risk.

Freedom of Information (FOI)

The Trust complies with the requirement to process FOI requests within the legislative timeframe. This is monitored on a calendar year basis and the 2025 position is set out below:

Year	Requests received	Compliance - 20 working day	Missed deadline	Overall compliance
2024	662	470	192	71%
2025	716	544	172	76%

The Trust has noted a significant increase in the total number of FOI requests received. Despite this, the Trust has increased its compliance with the 20 day statutory deadline as a result of refocusing its efforts on improving response rates and overall compliance with FOI legislation.

Data Protection Subject Access Requests or Access to Health Records

The right of access under data protection legislation, commonly referred to as subject access request (SAR), gives individuals the right to obtain a copy of their own personal data. Under UK data protection legislation, the timeframe for responding to most SARs is one month, however this can be extended by a further two months if the request is complex or the Trust has received a number of requests from the individual. Similar processes are in place under the Access to Health Records (NI) Order (AHRO) which provides limited access to health records of the deceased.

Performance is monitored on a calendar year basis and the 2025 position is set out below:

Year	Requests received	Compliance - 20 working day	Missed deadline	Overall compliance
2024	7,006	5,793	847	71%
2025	7,839	6,501	1,323	83%

The Trust's Information Governance Department received a total of 7,839 requests for copies of patient and client records. A significant increase on the 7,006 requests received in the previous calendar year and a continuing trend from 2022. The Trust maintains its efforts to meet the information rights of individuals and to respond to requests in a timely manner with most requests processed within the statutory timeframes.

Information Risk

The Trust has a UK GDPR risk on the corporate risk register and this is monitored within the Trust's governance framework. Updates and progress on the risk and risk scoring are recorded via the IGSG which reports into Corporate Governance Sub Committee. The Corporate Risk register is presented at each meeting of Trust Board. The IGSG also has standing agenda items to review and assess progress of audit recommendations and to respond to incident trends or learning from SAI Reviews.

In the reporting period, the Trust has reported five incidents to the Information Commissioner. The incident types included information sent in error, accidental disclosures of information and inappropriate access of information. No action was taken by the ICO on any of the reported incidents. During 2025, the Trust did not have any Serious Adverse Incidents related to data protection or information governance, the same position as for 2024. It is however recognised that the issue of information security, and the importance of protection of personal or sensitive data to inappropriate access to such records is a concern. The implementation of Encompass brought together considerable care information onto a single system, and inappropriate access can therefore have more wide-ranging impacts. The Trust is currently fact-finding in one such case.

The Trust was subject to a national NHS Subject Access compliance pilot by the Information Commissioner. The pilot sought to assess SAR compliance in all NHS and HSCNI health Trusts by quarterly targets and action plans. The Trust is meeting the targets agreed with the ICO and will be submitting a final compliance report during the summer.

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

The Trust is committed to meeting the requirements of the Network and Information Systems (NIS) Regulations and uses the Cyber Assessment Framework (CAF) to inform and prioritise its ongoing cyber security programme. Cyber-related corporate risks are kept under regular review to reflect local, national, and global threat developments. However, the Trust recognises that cyber risk is inherently dynamic and that the likelihood and impact of cyber incidents increase where investment in cyber security controls, infrastructure, and specialist resource does not keep pace with the evolving threat landscape. In response, the Trust continues to apply a risk-based approach to cyber security investment and prioritisation. In the event of a cyber incident, the Trust, working closely with regional partners, has established robust and

tested procedures to enable a rapid and coordinated response to emerging threats and alerts.

Serious Adverse Incidents (SAIs)

The Trust reported 72 SAIs to the SPPG which was a decrease of 12% from the previous year. This reduced figure has been considered to ensure no significant issues are contributing to a reduction in numbers. Trends continue to be monitored through the Assurance Framework and Rapid Review Group continue to meet to consider incidents for reporting as SAIs.

Trust managers have a responsibility to ensure that learning from SAIs occurring within their areas of responsibility is communicated and applied. This is monitored through the action plan for each SAI. The addition of learning letter summaries, relating to relevant SAIs, has improved the dissemination of learning post SAI. The Trust, with direction from RRG, has been working to reduce the number of outstanding SAI reports although it continues to be a challenge due to the clinical commitments of investigation team members. There is ongoing monitoring at RRG, Directorate Governance groups and at corporate level on progress of overdue reports. A report on outstanding SAIs is provided to Governance Committee along with a briefing from RRG on progress and assurance each quarter. Significant progress has been made to complete and submit SAI reports. The Trust continues to work closely with SPPG on the HSC Support and Intervention Framework and work is ongoing to meet set target of 30% of SAI's overdue.

The Trust accepts that its patients and clients have a right to expect openness in the delivery of their health and social care. The Trust is committed to providing candour in relation to SAIs and has engaged in the consultation process with the DoH and partners on the Being Open Framework in preparation for full implementation. The Trust's Being Open policy and regional SAI procedures requires that when an SAI has been reported, the patient, client and family should be engaged with at the earliest opportunity. The SPPG on behalf of the DoH monitor Trust compliance with the family engagement checklist twice yearly. The RRG also monitors compliance with engagement requirements monthly, and this is further reported to Clinical Social Care Governance and Governance Committee.

Training on the SAI process is provided as a section of the incident reporting training to all staff. Online training is available monthly with extra sessions on demand. On-line SAI specific training sessions are also provided on an ad-hoc basis.

The Morbidity and Mortality (M&M) Outcome Review Group, a sub-group of Clinical and Social Governance sub-committee and chaired by the Associate Medical Director, continues to work to ensure the systematic and continuous review of patient outcomes across the Trust, including M&M and monitor progress. Any relevant SAI

reports are also considered at M&M meetings and learning from M&M reviews are shared through RRG for onward sharing Trust wide as appropriate.

The Trust is participating in the public consultation on the proposed new framework for learning and improvement from patient safety incidents. This framework will replace SAIs.

Fraud and Suspected Fraud

The Trust takes a zero tolerance approach to fraud in order to protect and support our key public services. The Trust's Fraud Policy and Fraud Response Plan outline the approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. The designated Fraud Liaison Officer of the Trust promotes fraud awareness, supports investigations by BSO Counter Fraud and Probity Services Team and provides advice to staff in relation to fraud reporting arrangements. All staff are invited to participate in fraud awareness training in support of the Fraud Policy and Fraud Response Plan. Fraud update reports are provided to the Audit and Risk Assurance Committee. At 31 March 2026, there are 39 open fraud cases under investigation (30 open fraud cases at 31 March 2025). 15 fraud investigation cases were closed during the year and 7 of which had sanctions secured. The Trust had 24 new suspected fraud cases being investigated this year, 6 of these relate to a region wide issue around fraudulent references for agency and HSC pre employment checks (20 new suspected fraud cases 2024/25). These are under investigation by Counter Fraud Services.

Raising a Concern (Whistleblowing)

The Trust's Raising a Concern in the Public Interest (Whistleblowing) Policy supports staff in raising concerns where the interests of others, or the organisation itself, are at risk. Whistleblowing refers to staff and others reporting suspected wrongdoing, for example, concerns about patient safety, health and safety at work, environmental damage or a criminal offence, such as fraud.

In January 2026 the Trust recruited a HR Raising Concerns (Whistleblowing) Manager, who will oversee, co-ordinate, provide advice and participate in investigations pertaining to raising concerns. The Raising Concerns Manager will ensure that all concerns raised through the Trust's policy are screened to determine the most appropriate action, which can include informal action, formal investigation or consideration under another relevant Trust process. The Trust will continue to provide regular reports to the People Committee, and to the DoH on an annual basis, on concerns raised, action taken to address these and shared learnings. Under the policy, the Trust is also required to bring the annual report for Raising Concerns in the Public Interest to the Audit and Risk Assurance Committee and, where concerns raised relate

to matters of clinical governance, reports are shared with the Trust's Governance Committee.

Public Stakeholder Involvement

The Improvement through Involvement Committee (ITI) has met quarterly and provides assurance to Trust Board on Involvement. The Committee receives updates on Involvement initiatives across all Directorates and also input from external stakeholders, including the Public Health Agency and Patient Client Council. The ITI Committee has developed and approved a new 2 year action plan to 2028.

The Strategic Engagement Forum (SEF) has continued to develop with new service users/carers commencing during the year. The SEF are now working on a final recruitment exercise which will have the SEF at maximum service user/carer participation.

The Trust commenced a consultation in July 2025 on the future of Emergency General Surgery in South West Acute Hospital. Following feedback from stakeholders and the public, Trust Board agreed on 17 July 2025 to pause the consultation. The Trust has now established a Project Management Team that are developing a Vision for the Fermanagh and West Tyrone health and care needs. This work will continue next year.

The Trust actively incorporates public and service user input (including complaints, compliments, care opinion data and wider feedback) into its governance, risk management and assurance arrangements. This information is formally recorded, monitored and themed in line with reporting requirements within the assurance framework and the Trust's Complaints policy which was revised to align with the Model Complaints Handling Procedure introduced in January 2026. Public input is triangulated with other sources of intelligence, including incident reporting, audit findings and inspection outcomes, to support the identification of emerging and recurring risks. This ensures that lived experience informs both the Corporate Risk Register and the Board Assurance Framework.

Through established governance structures, this intelligence is escalated for scrutiny and action, with committees considering patient experience alongside quality and performance data to oversee operational risks and improvement actions. Improvement through Involvement Committee provides Board assurance on the effectiveness of arrangements for involvement, co-production and learning from patient and client experience. The Committee ensures that the public voice informs strategic and operational improvement, and that learning from complaints, feedback and experience is translated into service change and monitored through corporate governance processes.

The Trust Board obtains assurance on the management of corporate risks through these arrangements, supported by multiple sources of assurance, including insights derived from public feedback. Importantly, public input helps identify assurance gaps where reported performance may not fully reflect service user experience, strengthening the Board's assessment of the effectiveness of risk management, internal control and governance processes, and supporting the discharge of its statutory duty of quality.

Assurance

The Board Assurance Framework which was developed in accordance with the DoH guidance 'An Assurance Framework: a Practical Guide for Boards of DoH Arm's Length Bodies', is updated and submitted to Governance Committee on a quarterly basis for approval.

The Trust Integrated Governance and Assurance Framework document sets out the Trust vision and values aligned to the corporate plan and HSC accountability arrangements. It notes the development of ICS and how organisational structures may change to meet the needs of an evolving model of care delivery within a partnership approach. The document also sets out the CMT arrangements and organisational chart and explains the risk management and assurance process referencing regional and national guidance. The document also sets out the organisational arrangements related to the assurance framework and explains the roles of Committees, Sub-Committees, Directorate groups and other reporting groups in providing assurance to the Board. It includes Directorate governance and the process for approving and reviewing the corporate risk register and assurance framework. Accountabilities and responsibilities for Trust governance and assurance arrangements is included along with employee responsibilities. The document has been revised to take account of organisational changes and changes resulting from self-assessment of effectiveness of sub-committees and reporting groups. This was presented and approved at the June 2025 Governance Committee and formed part of evidence for the Trust Board self-assessment in October 2025.

The Non-Executive Directors bring a broad range of experience and skills from their previous professional and business backgrounds. They have had significant exposure to the Trust's business and have a sound knowledge of the services the Trust provides. They draw on this experience and knowledge in assessing the reasonableness and integrity of the information that is shared with them as Board members. The Non-Executive members also rely on the results of independent reviews carried out such as those by Internal Audit and RQIA.

The Trust has a PFI contract relating to the SWAH. A six-monthly assurance report is produced which is presented routinely to the Corporate Governance Sub-Committee, with escalated issues reported at the next Governance Committee. An update on

SWAH PFI assurance was last provided as part of the Corporate Governance Sub-Committee briefing at the Governance Committee.

In addition to the assurance framework, the Governance Committee receives quarterly governance reports from Directors highlighting key risks, performance and planned actions.

Self-assessment against Assurance Standards

The Trust utilises a self-assessment process against the assurance standards. Any significant control divergences, together with an outline of action plans in place to address these divergences have been identified. The outcome of the process for this year is summarised in the table below:

Area	Compliance
Buildings, land, plant and non-medical equipment	Substantive
Decontamination of medical devices	Substantive
Emergency Planning	Substantive
Environmental Cleanliness	Substantive
Environmental Management	Substantive
Fire Safety	Substantive
Fleet and Transport Management	Substantive
Human Resources	Substantive
Infection Control	Substantive
Information Communication Technology	Substantive
Management of Purchasing and Supply	Substantive
Waste Management	Substantive
Information Management	Substantive
Research Governance	Substantive
Medical Devices and Equipment Management	Partially
Medicines Management	Substantive
Security Management	Fully
Food Hygiene	Substantive

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.

Sources of Independent Assurance

The Trust obtains independent assurance from the following sources:

Internal Audit

The Trust utilises an internal audit function which operates to defined standards and whose work is informed by an analysis of the risks to which the Trust is exposed. The annual internal audit plan is based on this analysis. During the year, Internal Audit reviewed the systems as outlined in the table below. The Trust actively implements the recommendations contained in these reports within agreed timescales and is monitored against the implementation of the recommendations by Internal Audit.

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Corporate Risk Audits	
Management of Discharges	Limited
Management of Escalation beds	Satisfactory
Foster Care, Regulated Placements and Unregulated Placements	Split Satisfactory & Limited
Patients in Crisis / Challenging Behaviour in Adult Mental Health & Disability Services	Split Satisfactory & Limited
Medical Recruitment & Retention	Limited
IT Audit – Asset Management	Split Satisfactory & Limited
Infection Control	Limited
Governance Audits	
Board Effectiveness	Satisfactory
Management of Raising Concerns	Limited
Claims Management	Satisfactory
Mortality & Morbidity	Limited
Personal & Public Involvement (PPI)	Satisfactory
Lookback Review Process	Satisfactory
Finance Audits	
Payments to Staff in Adult Mental Health & Disability Services	Satisfactory
Non Pay Expenditure in Children & Families	Split Satisfactory & Limited
Management of Waiting List Initiative with Independent Sector Providers	Limited
Management of Client Monies in Independent Sector Homes	Split Satisfactory & Limited
Management of Capital Projects	Split Satisfactory & Limited
Monitoring of any Off-Contract Nursing Agency Use	Satisfactory

In her annual report, the Head of Internal Audit for the year ended 31 March 2026 has provided Satisfactory assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control. Satisfactory assurance or mainly Satisfactory assurance has been provided in the majority (two thirds) of the audits conducted in 2025/26, including in core areas such as Board Effectiveness, Payments to Staff, Personal and Public Involvement and Management of the Escalation of Beds. She also acknowledges the good performance of the Trust in implementing previous audit recommendations. Although she is providing overall Satisfactory assurance, she highlights that Limited assurance has been provided in a number of areas. The weaknesses that were identified which gave rise to limited assurance in audit areas were:

- Management of Discharges – Limited assurance was provided in relation to the discharge process following the introduction of the electronic care record system,
- Management of Foster Care & Unregulated Placements – Limited assurance was provided in relation to the contract management of independent foster care providers,
- Patients in Crisis / Challenging Behaviour in Adult Mental Health & Disability Services – Limited assurance was provided in relation to learning from serious adverse incidents,
- Medical Recruitment & Retention – Limited assurance was provided in relation to data not being captured and reported on the time to fill vacancies and requisitions are not completed for international recruitment,
- IT Audit – Asset Management – Limited assurance was provided in relation to the Trust Wide Utilisation of IT Assets,
- Infection Control – Limited assurance was provided in relation to mandatory training,
- Management of Raising Concerns – Limited assurance was provided in relation to recommendations and lessons learnt,
- Mortality & Morbidity – Limited assurance was provided in relation to the management of Mortality & Morbidity processes,
- Non Pay Expenditure in Children & Families – Limited assurance was provided in relation to the management of article payments and external hospitality,
- Management of Waiting List Initiative Contracts with Independent Sector Providers – Limited assurance was provided in relation to oversight/governance arrangements and contracts,
- Management of Client Monies in Independent Sector Homes – Limited assurance was provided was in relation to the Trust monitoring arrangements of service users' monies,
- Management of Capital Projects – Limited assurance was provided in relation to learning from major capital projects.

The Trust endeavours to implement audit recommendations in line with agreed timescales. A follow up review of the implementation of previous priority one and priority two Internal Audit recommendations was carried out at mid-year and again at year-end. At year-end, 194 (82%) of the outstanding 236 recommendations examined were fully implemented and 42 (18%) were partially implemented. Of the recommendations reviewed, 50 were significant recommendations which contributed to Limited/Unacceptable assurance in previous audits. 17 (34%) of these significant recommendations were fully implemented.

BSO Shared Services Audits

A number of audits were conducted in BSO Shared Services, as part of the BSO Internal Audit Plan. The recommendations in these shared services audit reports are the responsibility of BSO management to take forward and the reports were presented to BSO Governance and Audit Committees. Given that the Trust is a customer of BSO Shared Services, the final reports were shared with the Trust and a summary of the reports have been provided to the Trust's Audit and Risk Assurance Committee.

A summary of audits completed during the year is as follows:

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

External Audit

The Report to those Charged with Governance in relation to the audit of the 2024/25 accounts was issued to the Trust on 21 August 2025. There was 1 priority 3 recommendation which has been addressed. The Audit and Risk Assurance Committee oversees the implementation of these recommendations.

Business Services Organisation (BSO)

The Chief Executive of the BSO provides assurance regarding a range of services provided to the Trust.

Regulation and Quality Improvement Authority (RQIA)

RQIA provide independent assurance to the Trust on the extent to which the services provided by the Trust, or those commissioned from third party providers, comply with applicable legislation and quality standards. Arrangements for the implementation of accepted recommendations made by RQIA and other external review bodies are in place within the Trust. Progress on implementing recommendations from external reviews is monitored by Directorate Governance Committees and by the Quality and

Standards Sub-Committee of the Governance Committee which is chaired by the Executive Director of Social Work.

The Clinical & Social Care Governance Manager oversees the themes presented within the RQIA Quality Improvement Plans, and shares opportunities for support with relevant colleagues. The themes and learning opportunities are reported through to the Quality and Standards Sub-Committee.

Work is ongoing in relation to one remaining recommendation from the RQIA Review of Maternity Services in Northern Ireland, May 2023 and this remains on the programme of work for Capital Development.

An unannounced inspection within the Trusts Inpatient Mental Health Services across 5 wards commenced on 11 March 2025 and concluded on 25 April 2025. Out of 13 areas identified for improvement, 5 remain ongoing and the service continue to progress with implementation.

Within Community & Older Peoples Services, an inspection was carried out in Older Peoples Mental Health Wards Oak and Ash at the Tyrone and Fermanagh hospital, and in Wards 1 and 2 at Waterside hospital. Across the 4 wards, there were 13 areas for improvement noted in the final report, which services are working towards implementation, to include governance arrangements for mandatory training, oversight of environmental safety, management of incidents and shared learning for improvement, equipment maintenance and medicines management.

RQIA continue to carry out unannounced inspections within Trust registered facilities, undertaken to determine performance in relation to relevant regulations and standards associated with the facility and to determine if facilities are delivering safe, effective and compassionate care. The main themes tracked by the Governance department relate to staff induction, training and appraisal, availability and accuracy for care plans for residents and young people and the management of medicines administration and record keeping.

Fire Enforcement

The Trust continues to undertake ongoing fire stopping inspections and receives independent assurance from a number of sources e.g. Northern Ireland Fire and Rescue Service (NIFRS) on the extent to which the arrangements are in place within Trust facilities in order to comply with applicable fire regulations. The Trust has not received any Fire Enforcement Notices during the year.

Other Assurance Sources

The Trust also receives independent assurance from the following additional sources:

- **Health and Safety Executive for Northern Ireland** on the extent to which the Trust is compliant with health and safety standards and legislation,
- **Medicines and Healthcare Regulatory Authority** on the systems and processes in place to ensure standards are maintained in the manufacture, storage and use of medicines and blood products and to monitor compliance of the systems for quality management and haemovigilance within the blood bank,
- **The Northern Ireland Adverse Incident Centre (NIAIC)** works closely with MHRA and helps provide assurance on appropriate actions and learning following incidents reported to NIAIC involving medical devices, non-medical equipment, plant and buildings used within the healthcare environment across Northern Ireland,
- **Clinical Pathology Accreditation Service (UKAS)** on the extent to which systems within the laboratory meet nationally agreed standards. UKAS accredits pathology offering services including certification, validation and verification, testing, inspection, calibration, proficiency testing provision, reference material production and imaging against national and internationally recognised standards,
- **ARSAC (Nuclear Medicine Licences)** are licences held by the Radiation Protection Supervisor for Nuclear medicine and Medical Physics. The licences are valid for five years from the date of issue or earlier in the event that the scope of practice changes and are renewed annually and are subject to external inspection by DoH,
- **Hospital Sterilisation Decontamination Unit (HSDU) Surveillance Assessment Reports** are an independent assessment of the quality of service provided by HSDU,
- **Comparative Health Knowledge System (CHKS)** in relation to ISO 9001 Certification that the Radiotherapy quality management system is being maintained to an appropriate standard and Oncology Service Accreditation demonstrating that the Radiotherapy service is fit for purpose and adhering to recognised best practice,
- **General Medical Council (GMC) - Appraisal & Revalidation** The Trust continued to meet its statutory responsibilities in relation to medical appraisal and revalidation. All revalidation recommendations submitted by the Trust's Responsible Officer, the Medical Director, were accepted by the GMC. Ongoing engagement with the GMC Employer Liaison Adviser has been maintained through quarterly liaison, providing assurance in relation to local and regulatory developments, forward planning, and the management of any matters of professional concern relating to doctors' fitness to practise,
- **Network & Information Systems (NIS)** Regulations in relation to addressing the threats posed to network and information systems,
- **Regulations – Radiation** All departments using Ionising Radiation are subject to regular inspection by several bodies: RQIA under the Ionising Radiation (Medical Exposure) Regulations (NI) 2018; Health and Safety Executive for

Northern Ireland under Ionising Radiation Regulations (NI) 2017; and DERA under the Radioactive Substances Act 1993. Compliance with these regulations ensures the safety of patients, workers, the public and the environment with respect to ionising radiation exposure,

- **Radiotherapy Physics Accreditation** The Radiotherapy Physics Department holds accreditation to BS70000:2017; Medical Physics, clinical engineering and associated scientific services in healthcare - Requirements for quality, safety and competence, ensuring the department is well led and scientifically compliant to national best practices.

Review of the Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their Report to those Charged with Governance and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit and Risk Assurance Committee and the Governance Committee and a plan to address weaknesses and ensure continuous improvement to the system is in place.

Throughout the year, the Board of the Trust has been briefed on control issues by the Chairs of the Audit and Risk Assurance Committee and the Governance Committee. Within the context of the Audit and Risk Assurance Committee, the work of the Internal Audit and External Audit functions was fundamental to providing assurance on the on-going effectiveness of the system of internal financial control. In addition, the controls assurance standards and the annual self-assessment against the standards provided an important assurance to the Governance Committee.

Significant Internal Control Issues – update on previously reported issues that are now closed at 31 March 2026.

I confirm that my organisation meets, and has in place controls to enable it to meet, the requirements of all extant statutory obligations, that it complies with all standards, policies and strategies set by the Department, the conditions and requirements set out in Departmental guidance and guidelines and all applicable guidance set by other parts of government. Any significant control divergences are reported below.

1. **Lookback review – GP Practices**
   The Trust previously reported that it had identified a risk associated with clinical documents that had not been reviewed or actioned in certain GP Practices in the Southern Sector. A number of clinical documents had been identified and plans were developed, in partnership with SPPG, to review all the clinical

documents and action appropriately. The GPs have now reviewed all the documents and SPPG medical advisors have also completed their review. The Lookback Operational Group has confirmed that the exercise has been completed and the report was shared with Trust Board in October 2025. The Trust considers this divergence closed.

2. **Staffing Pressures - Consultant and Nurse Endoscopist cover – Endoscopy**

   The Trust previously reported that within the endoscopy service the gastroenterologist and the consultant surgeon's workforce and recruitment was challenging. Nurse endoscopists who were an integral part of the service were being trained and the service was utilising capacity from independent sector providers and the regional endoscopy day procedure centre in Lagan Valley and Omagh hospital.

   The service has stabilised as two gastroenterologists and two surgeons are now in post. Two nurse endoscopists are fully trained and started sessions in October 2025. Also a further two gastroenterologists have been upskilled and have commenced sessions. The waiting list has improved and the corporate risk has been downgraded. The Trust considers this divergence closed.

3. **Child and Adolescent Mental Health (CAMHS) In-Patient Beds**

   The Trust previously reported that timely access to securing inpatient beds within the regional CAMHS in-patient facility Beechcroft is challenging. This has improved significantly and the unit continues to measure acuity levels on a daily basis. Successful recruitment drives is creating greater stability within the unit, in turn supporting patient flow through the unit. A well-established regional monthly community CAMHS/Beechcroft interface meeting supports collaborative working across the region. CAMHS remains cognisant of the challenges with respect to the geographical distance for Trust families who may require admission as such the service aims to work with enhanced levels of input as far as possible to mitigate the requirement/need for admission. The Trust considers this divergence closed.

4. **OMFS & ENT – Head and Neck Lookback review**

   The Trust also previously reported that the consultant that was overseeing the interim pathway that was put in place to manage new and current ENT thyroid patients had raised concerns with respect to patients operated on in the independent sector and the Trust initiated a lookback review. No patients came to harm and learning included the need to improve informed consent and documentation with respect to multi-disciplinary team meetings. A formal training session took place which focused on improvements relating to the multi-disciplinary team processes, documentation and consent. The final report from

this lookback review has been presented to Trust Board and learning disseminated. The Trust has also recruited a new ENT surgeon with specialist skills in thyroid surgery. The Trust considers this divergence closed.

5. **GP Practice**

The Trust previously reported that it had identified a risk associated with the physical condition of the building and its infrastructure for a GP Practice which it had taken on interim operational responsibility for during 2024/25. The Trust has purchased the GP Practice building and site and received confirmation from SPPG that they will fund the remediation scheme. The Trust considers this divergence closed.

Significant Internal Control Issues – update on previously reported issues that are not yet closed – as at 31 March 2026.

1. **Staffing Pressures**

The Trust previously reported that all Directorates have been managing extreme staffing pressure and shortages for a sustained period of time due to unfilled vacancies, recruitment difficulties and increased absences due to sick leave. This divergence covers:

- Neurology
- Psychiatry
- Uro-oncology
- Paediatric consultant workforce

Specific updates on previously reported divergences include:

- **Restriction of Neurology**

The Trust continues to experience challenges within the Neurology service. The Trust has now successfully recruited a further Consultant Neurologist, who is anticipated, to take up post in the Autumn. This will increase the staffing to 3.7 wte consultant Neurologists. The service has been unable to secure any locum consultant cover to assist with outpatient clinic work. Clinical validation of the waiting lists is ongoing to support the service.

- **Challenges in recruiting Psychiatrists**

The Trust previously reported on the significant challenges with the psychiatry workforce and this remains unchanged. The Trust has raised seven early alerts with the last early alert submitted in July 2025 and given the seriousness of the challenges being faced it remains on the corporate risk register. There continues to be vacancies across the Trust and a reliance on locum cover. There are serious implications for practice across community and inpatient services as a result of these deficits. It places high stress on our ability to

provide adequate cover at times and as such can have an impact of continuity of care.

Given the significant workforce shortages that the Trust is experiencing in this specialty, despite robust recruitment efforts, the Trust submitted a further application for a recruitment and retention premium (RRP) to DoH in June 2025 and has secured approval of a 20% RRP on consultants salaries with key principles to be adhered to when taking forward RRP.

There was continuous recruitment campaigns including international recruitment, hosted stalls at recruitment events in Mumbai, Dublin, Scotland, and the Royal College of Psychiatrists International Congress (Wales). However, there has been minimal benefit achieved from these recruitment campaigns. The Trust continues to recruit for consultant posts across mental health services.

- **Lack of Consultant capacity within Uro-Oncology**

The Trust previously reported that a lack of consultant capacity within the Uro-Oncology service had resulted in the service being unable to see patients in a timely way. This resulted in the breaching of the 2-week red flag wait for first oncology outpatient appointments. Review patients were also waiting significantly past their clinically indicated date which led to a significant risk of patients developing metastatic disease and a significant number of patients not receiving timely access to services. Due to an increase in consultant staffing and maximisation of skill mix via the recruitment of a consultant radiographer, the Uro-Oncology position has improved. This is also due to a number of consultants undertaking WLI sessions in quarter 2 and quarter 3. The longest waiting patient and a first/new appointment stands at four weeks. The consultant radiographer continues to progress with his clinical competencies. These are likely to be signed off increasing operational capacity in Uro-Oncology by 1 September 2026.

The Trust also previously reported that it was not meeting the Service Level Agreement for Republic of Ireland (ROI) patients and that HSE colleagues had indicated that they were working on a plan to accept repatriation back of Urology patients requiring follow up. There has been some ad hoc repatriation of patients to ROI following treatment. A pathway and arrangements for all patients to be repatriated back to ROI when they finish their radiotherapy treatment are currently being considered by the Trust and ROI colleagues.

- **Paediatric Consultant Workforce SWAH**

The Trust previously reported that the Royal College of Paediatrics and Child Health (RCPCH) made a number of recommendations in their June 2023 report

relating to the SWAH medical staffing and recommended to the Trust that steps must be taken to address the reliance on locum paediatric doctors on every rota at SWAH, to mitigate risk to acute paediatric and neonatal services.

This service area remains vulnerable and is still reliant on locum agency staff to cover current gaps during the out of hours period and long term sickness absence. The Trust has recently undertaken a recruitment exercise and one new appointment has been made. The Trust is also exploring opportunities to promote staff internally to join the consultant workforce. It is anticipated that the SWAH Paediatric Department will achieve a fully substantive consultant workforce by August 2026.

Trust actions

Workforce stabilisation remains a Trust priority. Regional and local actions continue to improve recruitment and retention across all staff groups and reduce reliance on agency staffing. The Trust is using flexible approaches to attract, recruit and retain medical staff in a highly competitive market. Supply constraints in key specialties, competition from other employers and budget pressures continue to affect applications and retention. During the year, a targeted attraction programme included medical events, job fairs and a Christmas returner campaign. Substantive capacity has been strengthened through a bespoke recruitment drive in India and the ongoing international medical recruitment programme.

Work continues to stabilise services through permanent appointments (including review of fixed-term contracts), retirement flexibilities, flexible working/retire-and-return and development of specialist grade posts. Despite increased resident doctor allocations, gaps remain. The Medical Training (Prioritisation) Act 2026 aims to support local attraction and retention by prioritising the Northern Ireland Medical and Dental Training Agency places for graduates primarily from UK medical schools. The Trust is also working regionally on additional training pathways to improve the resident doctor experience and retain talent.

Recruitment pressures persist for Band 2–3 Nursing Assistants. A task and finish group is addressing barriers and strengthening pathways with North West Regional College, contributing to a sustained reduction in vacancies. Pressures also remain across Allied Health Professionals, Estates and Pharmacy due to limited supply and cross-border competition. Linked-grade posts support progression, and the “Grow your Own” approach in Social Work is now across Children’s and Adult services, offering trainee schemes via the Open University. The Trust has also held targeted events for hard-to-fill locations and the Retire and Return Policy continues to help retain experienced staff in critical areas.

Services continue to review agency need, address sickness absence and support agency-to-Trust transfers where appropriate. The Medical & Dental Framework (in place since March 2026) is being embedded during a four-month transition to reset regional medical agency engagement rates. The Medical Director's Utilisation of Medical Agency meetings continue to hold Directorates accountable, with a subgroup focused on vulnerable specialties. Directorates maintain a risk-based approach to safe staffing, including sourcing support from other Trusts where possible. Ongoing geographic disadvantage, limited locum supply and rising costs persist; a regional workstream to strengthen medical workforce planning is underway and the Trust is actively engaged.

The Trust continues to eliminate off-contract nursing and has risk-assessed actions to reduce nursing agency usage where appropriate. Work continues to recruit to the nursing bank and strengthen interviewing/onboarding. Forward roster planning and a nursing dashboard support delivery, with the Trust working towards cessation of Band 5 nursing agency during 2026.

In November 2025, the Trust adopted an absence reduction plan, recognising sickness absence as a material workforce risk driving service pressures, agency reliance and cost. The plan sets drivers, targets and actions aligned to the Department of Health target, with strengthened governance through the Delivering Value workstream and quarterly executive progress reviews.

2. Child Care Services

The Trust previously reported on the challenges in child care services, particularly the high number of children in need, the high number of children on the child protection register and the challenges facing child care services at the front door. The Trust reported having focused on structures of teams and skill-mix within the workforce. While caseload pressures remain high due to the complexity of cases, the Trust has made progress in reducing social work vacancies across frontline teams. Measures to address these challenges are underway, including the appointment of 12 x Band 5 senior support workers expected to be in post by July 2026. Alongside this is the phased development of the trainee social worker scheme with 27 social workers due to qualify between 2026 and 2029.

Early Intervention, Family Support, and support for those on the Edge of Care remain key priorities. Early Intervention Hubs have been further developed, strengthening links with locality planning, council strategic planners, and statutory services. Therapeutic services have also expanded, particularly in the Fermanagh/Omagh area alongside increased collaborative working with Family Centres, ASD Services and our Intensive Family Support Team.

Joint work on Child Criminal Exploitation with the community and voluntary sector and PSNI continues, with a new target area now identified following positive outcomes. Regionally, the Together for Families model is being introduced, with investment in community and voluntary services and additional funding for Trust multidisciplinary teams. The aim is to reduce Gateway referrals, as well as the number of children on the Child Protection Register and those becoming Looked After. It is anticipated that non recurrent funding for the Together for Families Intensive Family Support Service will be in place during 2026/27 to sustain delivery until March 2029 with a focus on establishing the project as soon as possible.

The Trust also previously reported on the challenges with unregulated placements for young people aged 16yr+. There continues to be a number of young people placed in unregulated accommodation, which has heightened corporate risk, including fire safety concerns. Senior managers continue to monitor this and work with independent providers to increase available accommodation options.

The Trust previously reported that the number of young people aged 16-17 years old presenting as homeless continues to be very high in addition to numbers of kinship and foster breakdown in teenager years. This continues to add pressure to services which are also having rising numbers of separated asylum seeking young people and increasing youth homelessness. It is also important to recognise that the increase in late entrants to care has significantly heightened demand and pressure on accommodation services, particularly in cases where rehabilitation is not a viable option. Reduced availability of step-down accommodation is also delaying transitions for young people ready to move on from residential care impacting on new admissions and discharges.

There is recognition that the challenges outlined above remain ongoing, with no clear timeline for resolution due to sustained system-wide pressures and limited availability of appropriate accommodation. Unregulated placements for young people aged 16+ and homeless presentations continue to feature on the Trust's risk register and remain a key area of focus. Work is ongoing to increase the availability of suitable accommodation options for this cohort. It is acknowledged that these risks continue to present operational challenges for teams, and while there is no immediate resolution, appropriate governance arrangements are in place to ensure the safety and wellbeing of young people in our care. The newly established Transition Panel will continue to strengthen early identification of needs and improved throughput by ensuring timely and appropriate pathway planning for individuals.

The Trust previously reported that it continues to struggle to recruit foster carers to meet the demand for placements. During the year, 17 foster carers were approved however, despite sustained recruitment efforts, only 28 enquiries have been received since September 2025. As a result, reliance on independent fostering agencies has increased. Kinship care continues to grow leading to challenges in allocation and support to newly approved kinship carers.

Residential Childcare Services continue to be under considerable strain, including an increase in children under 12 requiring residential placements. Complex needs and limited availability have resulted in the use of high-cost specialist therapeutic placements. Sustained reliance on bank staff is impacting care quality and has been highlighted as a concern by RQIA. Workforce pressures are being reviewed at senior management level to support the homes.

The Trust previously reported that Adoption services were also facing challenges, with low numbers of approved adopters which further limits placement options. The team continues to experience pressures in the timely allocation of Article 54 referrals of which there are 25 unallocated Article 54 referrals. This work is resource-intensive and has been impacted by increased demand, additional requests from external agencies, and the requirement to comply with the Preservation of Documents (Historical Institutions) Act (NI) 2022. This additional piece of work has taken resource away from the Article 54 referrals as it is a priority for the Trust to comply following the PRONI (Public Record Office of NI) review of records storage related to Adoption. This presents a potential reputational risk for the Trust and is being kept under review. Post Adoption Support continues to be an area of growth and demand. The impact on the team and ability to meet demand will be impacted upon by the progression of the Adoption and Children's Bill. The Trust are working closely with DoH in respect to the resource's implication of same.

There is no clear timeline for resolving pressures across fostering, residential care and adoption services, as the challenges are driven by a combination of structural and systemic factors rather than short term operational issues. Notwithstanding this, addressing these issues remains a key priority for the Trust with ongoing recruitment activity and targeted foster care recruitment, alongside work to strengthen kinship care support, improve adopter recruitment and stabilise the workforce in order to build long term resilience across the services.

3. **Mental Capacity Act (MCA)**

The Trust previously reported challenges in meeting some of its statutory obligations under the Mental Capacity Act (NI) 2016 in relation to patients who require a Short Term Detention Authorisation (STDA) as they lack capacity in a hospital setting. The identification of short term detentions has increased in Altnagelvin Hospital, however there continues to be a low level of STDA due to medical forms not being completed in a timely manner. In the South West Acute Hospital, the level of identification continues to be low and an increase in the Trust Panel Authorisations (TPA) process due to delayed discharge and length of stay on hospital wards. Medic capacity is a significant pressure in improving completion rates. The MCA team continues to support staff with training and support in identifying patients to consider for STDA and are also supporting two doctors as medical leads for MCA.

The Trust previously reported on the requirement for the use of Deprivation of Liberty Safeguards (DoLS) within Special Schools. Four schools have been completed and discussions are ongoing with one school around the identification and completion of DoLS and the MCA team have supported this work to ensure compliance. Children's services will continue to scope young people at transition age to ensure DoLS are considered however, resourcing issues have been raised including significant constraint in availability of medical staff.

4. **Extreme Pressures across Northern Ireland's Emergency Care Network**

The Trust previously reported that hospital systems continue to experience pressure due to managing increased numbers of attendees with complex care needs and this pressure continues. Unscheduled care pressures continue with higher acuity complex patients attending both Emergency Departments (EDs) daily. The Hospital Site Escalation Plan has been utilised regularly to assist in de-escalating EDs at times of extreme pressure. Medically optimised patients within acute beds continue to be a significant challenge reducing flow throughout the system resulting in pressures within the EDs. The escalation policy continues to be utilised to provide additional bed capacity within wards. Site coordination continues to operate 7 days per week and reform of patient flow operational processes continues. Further operational controls, collaboration with Community & Older Peoples services and better reporting from the Site Co-ordination Hub will be vital to improve the accuracy of the data reported daily in Trust and regionally with the Regional Coordination Centre counterparts. Focused areas of work to enhance discharge processes, to maximise on site and intermediate capacity will support flow through the system. However without increased community capacity, the progress for change will be slow and ED capacity will continue to remain a risk on both sites.

5. Children's Disability Services Capacity and Short break Respite Provision

The Trust previously reported that it was experiencing pressures in the delivery of residential and short break services. Both Rosebud Cottage Short Break Unit & Avalon House Short Break Unit are paused to short break services due to a number of medium/long term placements. A number of discharges are planned and the Trust remains optimistic that it can return to delivering short break services but is cognisant of the frailty of the service and mindful of the numbers of children currently deemed Edge of Care.

A new Short Break Fostering service is being developed. This service will recruit carers to deliver short break overnights in a family home setting. The service was launched regionally on 29 May 2026. Information, resources and a regional website are being developed.

Investment in Children's Disability Services has allowed the service to provide enhanced levels of community based short break activity provision via the community and voluntary sector. However, the lack of residential capacity demonstrates the continued fragility of short break services. The service continues to raise with SPPG colleagues that additional recurrent investment is required to increase the residential bed capacity to allow reinstatement of short breaks.

The Trust previously reported that Children's Disability Services continue to experience demand for clinical and therapeutic services and this pressure also continues. The post of Children's Consultant Lead Practitioner Psychologist remains vacant despite a number of recruitment attempts. Recruitment efforts continue. Significant recurrent investment has been made in the continuum of services required in an attempt to support families and children with complex needs in order to try and prevent the number of young people and families reaching crisis point and placement breakdown. Additional Behaviour Therapists and Children's Learning Disability Nursing staff have taken up post and it is anticipated that this additionality will reduce waiting times in due course. The service recently held a number of workshops to continue to support parents covering topics such as Sleep Awareness, Puberty and Adolescence, Toileting and Constipation Management.

6. OMFS & ENT – Head and Neck

The Trust previously reported that there was a temporary cessation to complex Head and Neck surgery in Altnagelvin and this remains in place. Mitigations are in place including regional support from the Belfast Trust for complex head and neck surgery including follow up review and joint ENT and oncology clinics in Altnagelvin to support the review of surveillance patients. The Trust continues to assess red flag patients and when required, present these to the regional

multi-disciplinary team. Plans to regionalise this service have not progressed and this will be escalated to SPPG. Given the current fragility in the workforce regionally, this remains a significant internal control divergence.

The Trust also previously reported that all complex OMFS surgery was being carried out in the South Eastern Trust and this continues. The Trust recruited a new OMFS surgeon in May 2025, however another resigned in September 2025. This has been escalated to SPPG and given the current capacity for complex OMFS in the region, the Trust has had to explore options for benign surgery in the wider UK system as plans to regionalise this service have not progressed.

7. **Haematology Service**

The Trust previously reported that Belfast Trust had stood down the provision of general haematology services to Enniskillen patients. Various measures including virtual assessment and management of referrals were put in place to support and ensure continued service delivery, however, the model is vulnerable and not sustainable in the long term. Additional funding has been secured to increase the consultant workforce, and a part time consultant haematologist has been recruited. Work continues to be progressed at a regional level to address the haematology pressures across NI. The Trust recruited a temporary haematology nurse practitioner as a test of change in skill mix and this has proven successful and a business case has been submitted to SPPG to secure recurrent funding. This will enable skill mix diversification to support the haematology team given the ongoing challenges with medical recruitment. The operational viability of a middle grade out of hours rota continues to be explored and if it is possible, it is anticipated that this rota could commence by September 2026.

Significant Internal Control Issues arising during 2025/26 – at 31 March 2026

1. **GP Prescribing – Adult Mental Health**

Challenges with increasing numbers of GP practices no longer agreeing to provide same day prescriptions for urgent medication for mental health has had an impact on service delivery resulting in a potential safety risk. Contingency plans are in place on a case by case basis with Hospital Pharmacy staff, who on occasions are dispensing medication, which creates challenges in collecting medications for those services not near a hospital site. Incidents are being recorded on Datix and a task and finish group has been established. Discussions have been held with GP Federation leads.

2. Emerging Issue with the Northern Ireland Specialist Transport & Retrieval Service (NISTAR)

The cessation of the NISTAR out of hours service has meant an increased clinical burden on Trust neonatal units due to having to stabilise and maintain higher-acuity babies than their commissioned acuity for prolonged periods. The onus is now on the Trust to undertake time critical transports or transfer to higher acuity care when NISTAR is unavailable out of hours or due to alternative deployment and, these local team transfers remove skilled staff from the base unit, requiring backfill and impacting wider service safety. The necessity to transfer women at risk of preterm delivery, outside commissioned gestation threshold from the Trust unit, in a timely manner impacts capacity on the Altnagelvin site and midwifery staffing to undertake the transfer.

The Trust has put in place a range of mitigations but these will have both an operational and financial impact on the Paediatric/Neonatal service. This impacts on both medical and nursing staff to support higher acuity care with added pressure to backfill for transfers. This thereby increases the clinical risk in both Neonatal Units and will on occasions depend on colleagues who are not on-call to provide backfill. When backfill is required, this may mean resources having to be diverted and potentially stood down to support service requirements.

It also has an impact on our midwifery staff due to the need to provide midwifery escort for women being transferred from our hospitals as well as the potential impact on our antenatal capacity on the Altnagelvin site due to an increased number of antenatal transfers from SWAH. The Trust has written to SPPG in April 2026 outlining the impact to this change in service arrangements and the associated financial requirements to address this increased clinical risk.

3. Cell Path

During the year £0.5m of irregular expenditure was incurred in relation to capital costs associated with the HSC contract for cellular pathology. It is estimated that between 70-80% of clinical diagnoses and around 95% of all clinical pathways depend on a pathology result right through from the GP surgery to the operating theatre and this service is therefore critical to the operation of the HSC.

In order to ensure continuity of this critical service delivery, in February 2026 the DoH Accounting Officer authorised the award of a contract for the delivery of cellular pathology services in the absence of a DoF approved business case. Vital equipment supporting this service had reached, or was close to reaching end of life and this posed a significant risk to service continuity. The two options available were to either award the contract renewal based on 2023 tender

prices that expired at the end of March 2026 or to recommence a lengthy procurement process, requiring the use of an estimated 70+ Direct Award Contracts in the interim, likely at a higher cost and continuing to expose the service to an unacceptable level of risk.

Whilst falling short of the evidence normally required to support an expenditure decision, evidence was assembled that strongly supports the decision to award the tender to protect this critical service delivery. DoF were also advised of the situation prior to award of the contract and an attempt made to secure their approval. However, in the absence of a compliant business case this was not possible.

A number of lessons have already been learned from this process, not least the benefits of the development of a robust business case to support future expenditure decisions and the need to have appropriate project management structures in place. A comprehensive review of lessons learned is underway. In response to this identified control divergence, the Trust has strengthened pre-procurement controls to ensure that procurement activity does not proceed without an appropriate, completed and formally approved business case in line with Trust business case guidance. The Trust has also been engaging with BSO PaLS to strengthen the latest Service Level Agreement to set out clear responsibilities for both parties in terms of ensuring that relevant business cases are approved in advance of procurement proceeding and PaLS request for new tender documentation also seeks assurance concerning appropriate business case approval. These actions address the underlying control weakness and establish a more robust and consistent assurance framework across both local and shared service arrangements.

This contract has a duration of 8 years and the Trust plan to spend a further £1.9m of capital in 2026/27 and an estimated £6.9m of revenue over the contract period.

4. Data Breach

In March 2026, the Trust commenced an investigation into a potential data breach, involving 2 high profile patients admitted to Altnagelvin Hospital. The investigation is nearing completion, and indicates that a number of staff inappropriately accessed one or both of these patients' records. HR processes are about to commence and CMT have considered and agreed that staff will be taken through the disciplinary process and will additionally be required to participate in a formal programme of further training and reflection, in line with the Open, Just and Learning Culture within the Trust.

Additional functionality within encompass has been developed to enable nominated clinical staff to add a “flag” to specific patient records due to their sensitivity or potential public interest, which will enable further controls to be in place in accessing such records. It is expected that this functionality will be implemented in the coming months.

While additional awareness raising has been undertaken on the importance of confidentiality and appropriate access through specific Trust-wide messaging, the Trust’s Information Governance Steering Group will consider and make recommendations on any additional measures which the Trust should consider to reduce the risk of inappropriate access to patient/client records.

Conclusion

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

Further to considering the accountability framework within the Trust, as detailed above, and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Western Health and Social Care Trust has operated a sound system of internal governance during the period 1 April 2025 to 31 March 2026.

Signed

Mrs Karen Hargan
Chief Executive and Accounting Officer

25 June 2026

Date

Remuneration and Staff Report

Remuneration Report

Fees and allowances payable to the Chairman and other Non-Executive Directors are as prescribed by the Department of Health (DoH). Annual pay awards are made in line with DoH circulars.

The remuneration and other terms and conditions of Senior Executives are determined by the DoH and implemented through the Remuneration and Terms of Service Committee. Its membership includes:

- Dr T Frawley CBE, Chair
- Prof H McKenna CBE, Non-Executive Director
- Dr J McPeake, Non-Executive Director
- Dr A McGinley, Non-Executive Director

The recommendations of the Remuneration and Terms of Service Committee are ratified by a meeting of all the Non-Executive Directors. The Terms of Reference of the Committee are based on Circular HSS (PDD) 8/94 Section B.

For the purposes of this report, the pay policy refers to Senior Executives and is based on the guidance issued by the DoH on job evaluation, grades, and rate for the job, pay progression, pay ranges and contracts. During 2025/26, all contracts were permanent. As far as all Senior Executives are concerned, the provisions for compensation for early termination of contract are in accordance with the appropriate Departmental guidance. A three month notice period is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or from accepting payment in lieu of notice. All Senior Executives, except the Medical Director, are employed on the Department of Health (NI) Senior Executive Contract. The Medical Director is employed under a contract issued in accordance with the HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004..

The Remuneration Committee meets to assess the performance of Senior Executives. Its recommendations on performance are made to a meeting of Trust Board for approval. Senior Executives absent themselves for this item on the Trust Board agenda.

Senior Management Remuneration (This section has been subject to audit)

Non-Executive Directors	Salary	Bonus / Performance Pay	Benefits in kind (rounded to nearest £100)	Pension Benefits	TOTAL	Salary	Bonus / Performance Pay	Benefits in kind (rounded to nearest £100)	Pension Benefits	TOTAL
	2025/26 £'000s	2025/26 £'000s	2025/26 £	2025/26 £'000s	2025/2026 £'000s	2024/25 £'000s	2024/25 £'000s	2024/25 £	2024/25 £'000s	2024/2025 £'000s
Dr T Frawley CBE (Chairman)	35-40	0	0	0	35-40	35-40	0	0	0	35-40
Dr J McPeake	5-10	0	0	0	5-10	5-10	0	0	0	5-10
Mr S Hegarty	5-10	0	0	0	5-10	5-10	0	0	0	5-10
Ms R Laird CBE	5-10	0	0	0	5-10	5-10	0	0	0	5-10
Rev Canon J McGaffin	5-10	0	0	0	5-10	5-10	0	0	0	5-10
Prof H McKenna CBE	5-10	0	0	0	5-10	5-10	0	0	0	5-10
Mr B Telford	5-10	0	0	0	5-10	5-10	0	0	0	5-10
Dr A McGinley	5-10	0	0	0	5-10	5-10	0	0	0	5-10

Non-Executive Directors are not members of the HSC superannuation scheme.

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Trust were as follows: (This section has been subject to audit)

		Salary	Bonus / Performance Pay	Benefits in kind (rounded to nearest £100)	Pension Benefits ***	TOTAL	Salary	Bonus / Performance Pay	Benefits in kind (rounded to nearest £100)	Pension Benefits ***	TOTAL	Real Increase in pension and related lump sum at age 60	Total accrued pension at age 60 and related lump sum	CETV at 31st March 2025	CETV at 31st March 2026	Real increase in CETV
		2025/26 £'000s	2025/26 £'000s	2025/26 £	2025/26 £'000s	2025/26 £'000s	2024/25 £'000s	2024/25 £'000s	2024/25 £	2023/24 £'000s	2024/25 £'000s	2025/26 £'000s	2025/26 £'000s	2024/25 £'000s	2025/26 £'000s	2025/26 £'000s
Executive Directors																
Mr N Guckian OBE	Chief Executive	170-175	0	0	99	265-270	145-150	0	0	31	180-185	5-7.5 plus lump sum of 7.5-10	70-75 plus lump sum of 175-180	1,607	1,728	121
Ms E McCauley	Executive Director of Finance, Contracts & Capital Development	115-120	0	0	52	170-175	105-110	0	0	21	125-130	2.5-5 plus lump sum of 2.5-5	30-35 plus lump sum of 70-75	639	708	69
Mrs D Keenan	Executive Director of Nursing, Midwifery & AHP	115-120	0	0	79	195-200	105-110	0	0	21	125-130	2.5-5 plus lump sum of 5-7.5	55-60 plus lump sum of 145-150	1,310	1,423	113
Dr T Cassidy	Executive Director of Social Work & Director of Children & Families	115-120	0	0	75	190-195	105-110	0	0	21	125-130	2.5-5 plus lump sum of 5-7.5	65-70 plus lump sum of 135-140	1,298	1,336	38
Dr B Lavery *	Medical Director	225-230	0	0	84	310-315	220-225	0	0	102	320-325	5-7.5 plus lump sum of 5-7.5	60-65 plus lump sum of 155-160	1,261	1,373	112
Other Board Members																
Mrs G McKay **	Director of Unscheduled Care, Medicine, Cancer and Clinical Services	135-140	0	0	0	135-140	120-125	0	0	0	120-125	N/A	N/A	N/A	N/A	N/A
Mr M Gillespie	Director of Surgery, Paediatrics and Women's Health	110-115	0	1	40	150-155	100-105	0	0	21	120-125	2.5-5	55-60	852	904	52
Mrs T Molloy	Director of Performance, Planning & Corporate Services	140-145	0	0	55	195-200	125-130	0	0	27	150-155	2.5-5 plus lump sum of 2.5-5	50-55 plus lump sum of 75-80	1,075	1,133	58
Mrs K Hargan	Director of Human Resources & Organisational Development	120-125	0	0	28	150-155	105-110	0	0	23	130-135	0-2.5	35-40	592	636	44
Mrs K O'Brien	Director of Adult Mental Health and Disability Services	135-140	0	0	65	200-205	120-125	0	0	22	140-145	2.5-5 plus lump sum of 2.5-5	45-50 plus lump sum of 110-115	1,001	1,093	92
Dr M O'Neill	Director Community and Older People's Services	110-115	0	0	55	165-170	100-105	0	0	66	165-170	2.5-5 plus lump sum of 2.5-5	35-40 plus lump sum of 90-95	770	842	72

* The 2024/25 salary figure has been restated as it incorrectly reflected arrears relating to prior years

** Has chosen not to be covered by the HSC Pension scheme during the reporting year

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

General Note:
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 alpha scheme for the period from 1 April 2015 to 31 March 2022.

As Non-Executive members do not receive pensionable remuneration, there are no entries in respect of pensions for Non-Executive members.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the members' accrued benefits and any contingent 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 include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HSC Pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended).

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

Pension contributions deducted from individual employees are dependent upon the level of remuneration receivable and are deducted using a scale applicable to the level of remuneration received by the employee.

Benefits in kind are recorded in the period in which they are earned on an accruals basis.

Fair Pay Disclosures (This section has been subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce, excluding the highest paid director. 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 agency staff have not been taken into account in the average, median, 25th percentile or 75th percentile salary figures quoted in the table below. In 2025/26, the highest paid Director was the Medical Director and 98 other employees received remuneration in excess of the highest paid Director.

These would fall into the category of medical staff whose earnings would have additional allowances for their specialised roles and whose earnings can vary from year to year.

	2025/2026	2024/2025 Restated *
Band of Highest Paid Director Remuneration	£225k - £230k	£220k - £225k
% Change from Previous Year	3.28%	10.68%
25th Percentile Remuneration	£26,598	£25,674
25th Percentile Pay Ratio	8.62	8.64
Median Remuneration	£37,796	£32,324
Median Pay Ratio	6.06	6.86
Mean Remuneration	£39,978	£37,302
% Change from Previous Year	7.17%	5.91%
75th Percentile Remuneration	£46,580	£44,962
75th Percentile Pay Ratio	4.92	4.94
Range of Staff Remuneration	£24,852 - £227,500	£23,615 - £222,500

In 2025/26 and 2024/25 the highest paid Director was the Medical Director.

***** The 2024/25 column has been restated as the Medical Director's salary incorrectly reflected arrears relating to prior years.

Staff Report

Details of the Senior Trust staff as at 31 March 2026 are as follows. For the purposes of this note, senior staff is interpreted as including staff at Tier 3 and Band 8c in the Trust.

Level	Post	Grade	No.
Tier 1	Chief Executive	Senior Executive Pay scale	1
Tier 2	Director	Senior Executive/Medical Pay scale	10
Tier 3	Senior Manager	Agenda for Change – Band 9	2
Tier 3	Senior Manager	Agenda for Change – Band 8d	3
Tier 3	Senior Manager	Agenda for Change – Band 8c	83
Total			**99**

The gender split of Senior Trust staff was 75 females and 31 males.

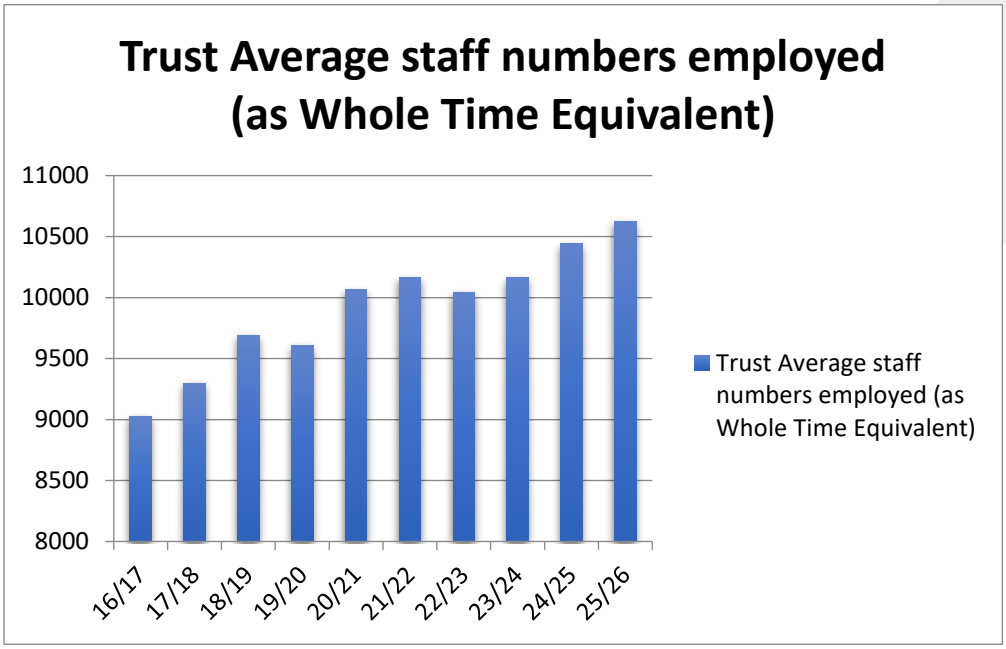
	Directors		Non-Executive Directors		Senior Staff		Other Staff		Trust Total Headcount	
	No	As %	No	As %	No	As %	No	As %	No	As %
Female	7	64%	3	43%	65	74%	9,972	81%	10,047	81%

Male	4	36%	4	57%	23	26%	2,402	19%	2,433	19%
Total	**11**	100%	**7**	100%	**88**	100%	**12,374**	100%	**12,480**	100%

The average number of whole time equivalent persons employed during the year was as follows:
(The section below has been subject to audit)

	2026 Permanently Employed Staff No.	2026 Others No.	2026 Total No.	2025 Total No.
Medical and dental	526	121	647	639
Nursing and midwifery	4,002	297	4,299	4,326
Ancillaries	879	4	883	901
Administrative and clerical	1,786	48	1,834	1,833
Works	149	0	149	152
Other professional and technical	1,556	28	1,584	1,538
Social Services	1,793	65	1,858	1,819
Other	1	0	1	1
Total average number of persons employed	**10,692**	**563**	**11,255**	**11,209**
Less average staff number relating to capitalised staff costs	(12)	0	(12)	(17)
Less average staff number in respect of outward secondments	(57)	0	(57)	(40)
Total net average number of persons employed	**10,623**	**563**	**11,186**	**11,152**

Staff numbers relate to Western Health and Social Care Trust only. There are no staff employed by the Charitable Trust Funds. The trend in staffing numbers over the last ten years is shown in the following chart:



Staff costs incurred by the Trust during 2025/26 comprise the following:

(The section below has been subject to audit)

	2026			2025
	Permanently Employed Staff £000s	Others £000s	Total £000s	Total £000s
Wages and salaries	530,754	52,851	583,605	549,123
Social security costs	64,699	0	64,699	52,807
Other pension costs	96,110	0	96,110	95,681
Sub Total	691,563	52,851	744,414	697,611
Capitalised staff costs	(888)	0	(888)	(1,121)
Total staff costs reported in Statement of Comprehensive Net Expenditure	690,675	52,851	743,526	696,490
Less recoveries in respect of outward secondments	(3,709)	0	(3,709)	(2,729)
Total net costs	**686,966**	**52,851**	**739,817**	**693,761**

Total Net costs of which:	2026 £000s	2025 £000s
Western HSC Trust	743,526	696,490
Total	**743,526**	**696,490**

The Trust spent £53m on agency staff (2024/25: £62m) which included £26.4m (50%) of medical agency staff, £20.7m (39%) of nursing agency staffing and £5.8m (11%) across other professional groups. The Trust continues to focus on workforce stabilisation and a key aspect has been the aim to reduce reliance on agency staff.

Staff costs exclude £0.9m charged to capital projects during the year (2025: £1.12m). These capital projects include strategic developments such as Lisnaskea Health & Care Centre, Strabane Health & Care Centre, Medical Education, various ICT projects and Estates minor capital works schemes.

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 Department of Health. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date

and updates it to reflect current conditions. The 2020 valuation published in 2023 for the HSC Pension scheme was updated to reflect current financial conditions.

Pension benefits are administered by BSO HSC Pension Service. Two schemes are in operation, HSC Pension Scheme 1995 and the HSC Pension Scheme 2015. There are two sections to the HSC Pension Scheme (1995 and 2008) which was closed with effect from 1 April 2015 except for some members entitled to continue in this Scheme through 'Protection' arrangements. The normal retirement age for this scheme is 60 years and it is a final salary scheme. On 1 April 2015 a new HSC Pension Scheme was introduced. This new scheme covers all former members of the 1995/2008 Scheme not eligible to continue in that Scheme as well as new HSC employees on or after 1 April 2015. The 2015 Scheme is a Career Average Revalued Earnings (CARE) scheme.

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. Stage 1 of the remedy closed the 1995/2008 Scheme on 31 March 2022, with active members becoming members of the 2015 Scheme on 1 April 2022. For Stage 2 of the remedy, eligible members had their membership during the remedy period in the 2015 Scheme moved back into the 1995/2008 Scheme on 1 October 2023. This is called 'rollback'. In complying with FReM, for 2024/25 pensions are being calculated using the rolled back opening balance, the rolled back closing balance, calculation of CETV by HSCPS on the rolled back basis and no restatement of prior year figures, where disclosed. The value of pension benefits for the 2025-26 pension disclosures for affected members continue to be based on the rolled back position. All benefits accrued from 1 April 2022 onwards are calculated under the 2015 CARE Scheme. HSCPS will contact retirees with personalised information to assist in making their retrospective choice regarding the remedy period. Further information on this will be included in the HSC Pension Scheme Accounts.

The DoH 2025/26 pensionable pay ranges used to decide the contribution staff members make towards their pension and the percentage of contributions paid to be a member of the Scheme are outlined in the table below.

Pensionable earnings	Contribution rates
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%

Employers contributions were payable to the HSC Pension Scheme at 23.2% of pensionable pay.

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

Other information regarding Trust staff is as follows:

- The Trust made no off payroll payments to staff during 2025/26 (2024/25: nil),
- The Trust incurred no expenditure during the year on consultancy costs (2024/25: nil),
- The cumulative rate of absence for all Trust staff for 2025/26 was 7.68% (2024/25: 7.68%),
- The Trust did not have any staff benefit schemes in 2025/26 or 2024/25,
- The Trust did not have any exit packages in 2025/26 or 2024/25.

Trust's Equal Opportunities Statement

The Trust is an Equal Opportunities Employer and welcomes and values diversity, and is committed to creating a truly inclusive workplace, representative of the communities we serve. The Trust see diversity in the workplace as an asset, for both the organisation as a public health and social care provider, and for colleagues. The Trust recognises that there is strength in difference and aims to have an inclusive workplace in which diversity is truly valued, develops colleagues to enable them to make a full contribution to meeting the Trust objectives in improving the lives and health outcomes of patients, service users and their families. The Trust is committed to ensuring that every individual is valued, respected and accepted for who they truly are.

Employment, training and advancement of disabled persons

The Trust positively promotes the objectives and principles of equality of opportunity and fair participation and observes its statutory obligations in relation to all of applicants and staff throughout all stages of their employment lifecycle through our policies and procedures.

The Trust has a collaborative approach to supporting employees with a disability which includes input from the employee, line manager, Human Resources and Occupational Health. The Disability Action Plan 2024 – 2029 sets out the actions the Health and

Social Care Trusts will take forward over the next five years to further promote positive attitudes and encourage full participation of people with a disability in public life. Following a review of the Regional Disability Policy the revised policy and associated Disability Toolkit was approved in July 2025.

Staff Engagement

The Trust undertook a Staff Culture Survey during the period 24 November 2025 – 17 December 2025 and received 3,008 responses (24.6% of staff – an increase of 4.9% from previous survey undertaken during the period 11 March 2024 – 5 April 2024). The two areas of focus were staff engagement and psychological safety. Engagement looked at the areas of involvement, advocacy and motivation. Psychological safety asked staff how they feel about sharing concerns, questions and ideas. The results were as follows:

Staff Survey Factor	Score (1- 5) 2025 Score	2024 Score
Engagement Score	3.60	3.60
Psychological Safety Score	3.49	3.47

As this is the second Trust culture survey, the organisation now has comparable data from 2024 period. Engagement remained the same overall and Psychological Safety changed slightly but remained stable overall. The full survey outcomes have been shared at all staff forums and formal training programmes including CMT, Trade Union Consultation Group, Senior Leaders Forum, Clinical Lead Induction, Leader and Manager Framework and at all Directorate SMTs. Open staff sessions will be held to allow staff at all levels to hear about the feedback and next steps. Each Directorate has received a specific Directorate level report covering key insights and recommendations.

Engagement and Involvement continue to be a core module within the Leader and Manager Framework programme promoting the importance of engagement in developing leaders. The Trust continues to operate the Senior Leaders Forum on a bi-monthly basis. This forum provides an opportunity for engagement for senior leaders across the organisation. A coaching network has been established over the past 2 years and is available to all staff in the Trust as a way to support culture change. In addition, group mentoring has been included in the Leader and Manager Framework programme levels 2 & 3, with level 3 participants having access to the Trust Non-Executive Directors for their group mentoring sessions.

Staff Turnover

For a given period, the turnover figure is calculated as the number of permanent leavers within that period divided by the average of permanent staff in post over the period. The Staff Turnover figure for the Western Health and Social Care Trust was 6.51% in 2025/26 compared to 6.59% in 2024/25.

Trust Management Costs	2026 £000s	2025 £000s
Trust Management Costs	37,855	34,420
Income:		
Revenue Resource Limit	1,117,621	1,048,856
Income per Note 4	67,553	60,755
Total Income	**1,185,174**	**1,109,611**
% of total income	**3.2%**	**3.1%**

The above information is based on the Audit Commission's definition of "M2" Trust management costs, as detailed in circular HSS (THR) 2/99**.**

Retirements Due To Ill-Health

During 2025/2026, there were 21 early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £36k (2024/2025: 28 early retirements and estimated additional pension liabilities £55k). These costs are borne by the HSC Pension Scheme.

Assembly Accountability and Audit Report

Funding Report

Regularity of Expenditure (This has been subject to audit)

As part of the responsibilities of the Trust's Accounting Officer, the Chief Executive is accountable for the regularity of the public finances for which they are answerable. The Chief Executive discharges this accountability by having in place a robust financial governance framework that is tested regularly and on which annual independent assurances are obtained.

The key elements of this financial governance framework are as follows:

- The Partnership Agreement signed by the Trust and Permanent Secretary of the Department of Health,
- Standing Orders that set out the governance structures in the Trust and rules on their operation,
- Standing Financial Instructions that set out the financial rules that all managers, staff, agents and representatives must follow in the conduct of their work for the Trust,
- A Scheme of Delegation that specifies the levels of financial authority that have been delegated to the Trust by the DoH,
- A Schedule of Delegated Authority that clarifies how the Chief Executive's authority is delegated to managers within the Trust, and the levels of that delegation,
- A range of other financial governance policy documents covering areas such as fraud, bribery, procurement, gifts and hospitality,
- A suite of financial procedures that provide detailed guidance on the application of Standing Financial Instructions,
- A professionally qualified and suitably experienced finance function to provide support and challenge to the Trust,
- The existence of an Audit and Risk Assurance Committee as a formal Sub-Committee of the Board with defined terms of reference, and
- An internal audit function that carries out an ongoing assessment of the effectiveness of the financial and corporate governance framework and provides an annual independent assurance on this to the Chief Executive.

Liquidity and Cash Flow (This has been subject to audit)

The Trust, in common with other HSC Trusts, draws down cash directly from the Department of Health (DoH) to cover both revenue and capital expenditure. Cash deposits held by the Trust are minimal and none of the public fund bank accounts earn interest. Any interest that would be earned is repaid to the DoH. The Trust's cash position during the year is summarised in the Statement of Cash Flows in the Accounts at Section 3 of this document.

Losses and Special Payments (This has been subject to audit)

Losses and Special Payments	2025/26	2024/25
Total number of losses	306	372
Total value of losses (£'000)	1,015	949
Special Payments		
Total number of special payments	87	101
Total value of special payments (£'000)	3,640	7,756
Special Payments over £300,000		
Compensation payments		
- Clinical Negligence (£'000)	878	5,324
- Public Liability	-	-
- Employers Liability	-	-
- Other	-	-
Ex-gratia payments	-	-
Extra contractual	-	-
Special severance payments	-	-
Total Special payments over £300,000	**878**	**5,324**

2 Clinical Negligence cases settled in the year at a value exceeding £300k both of which were £439k.

Fees and charges (This has been subject to audit)

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

Remote Contingent Liabilities (The has been subject to audit)

All contingent liabilities which the Trust is aware of are stated in Note 19 to the Accounts at Section 3 of this document.

Notation of gifts

No notation of gifts over the limits prescribed in Managing Public Money Northern Ireland were made in 2025/26 or 2024/25.

Going Concern (This has been subject to audit)

The consolidated financial statements of the Trust as at 31 March 2026 have been prepared on a going concern basis.

Complaints / Compliments

The Trust welcomes and actively encourages compliments and complaints about our services. On occasions, individuals, or families, may feel dissatisfied with some aspect of their dealings with the Trust and, when this happens, it is important that the issue is

dealt with as quickly as possible. We recognise that everyone has a right to make a complaint and we can learn valuable lessons from them – a complaint may well improve things for others. Complaints provide us with lessons to help us learn how to improve our services. Whilst we aim to give the best service to all our patients and service users, we wish to know when things do not go well so that we can take the appropriate remedial action to prevent it happening again.

During the year, a total of 1,057 complaints (2024/25: 718 formal complaints) were received by the Trust. Out of the 1,057 complaints received, 736 of these have been actioned and closed.

The Trust's Complaints Department also collates information relating to compliments received by Trust staff. During the year, a total of 3,314 compliments were received. This compares with 2,951 compliments received during the previous financial year.

The Trust has introduced the Northern Ireland Public Services Ombudsman (NIPSO) Model Complaints Handling Procedures for Health and Social Care with an aim of standardising the complaints process across the region, promoting transparency and efficiency whilst driving productivity and cost saving. The Trust will externally publish complaints information on an annual basis through the annual Quality Report.

Mrs Karen Hargan
Chief Executive and Accounting Officer

25 June 2026

Date

WESTERN 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 Western Health and Social Care Trust (WHSCT) 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 WHSCT's affairs as at 31 March 2026 and of the group's and the WHSCT's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

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

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 WHSCT 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 WHSCT's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on WHSCT'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 WHSCT 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 the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Finance directions issued under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

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

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

Responsibilities of the 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

- maintaining proper accounting records;
- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud 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 WHSCT's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by WHSCT will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to WHSCT through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on WHSCT's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of WHSCT's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: in relation to management override of controls 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 income and expenditure recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

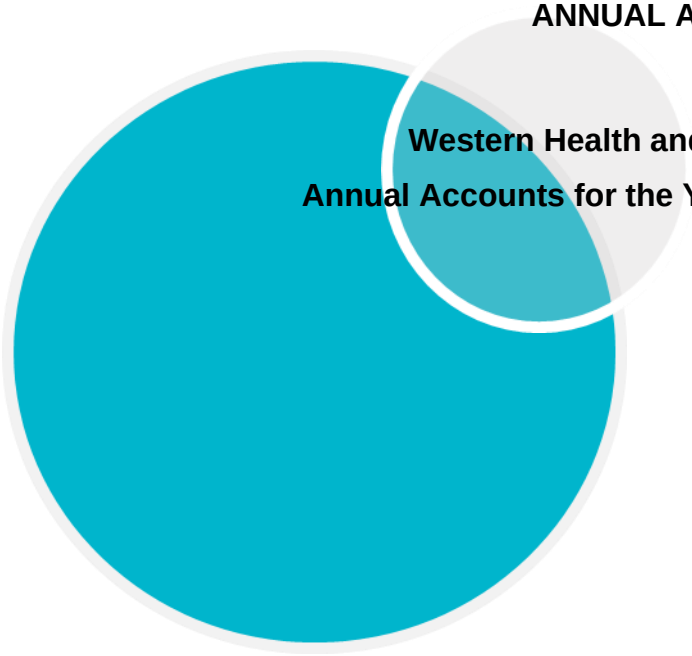
Report

I have no observations to make on these financial statements.

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

1 July 2026

ANNUAL ACCOUNTS



Western Health and Social Care Trust

Annual Accounts for the Year Ended 31 March 2026

WESTERN HEALTH AND SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

CERTIFICATES OF DIRECTOR OF FINANCE, CHAIRMAN AND CHIEF EXECUTIVE

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 121 to 178) which I am required to prepare on behalf of the Western HSC Trust have been compiled from and are in accordance with the accounts and financial records maintained by the Western HSC Trust and with the accounting standards and policies for HSC bodies approved by the Department of Health.

Director of Finance

25 June 2026 Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 121 to 178) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

Chair

25 June 2026 Date

Chief Executive

25 June 2026 Date

WESTERN HEALTH AND SOCIAL CARE TRUST
CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2026

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

		2026 £000s		2025 £000s	
	Note	Trust	Consolidated	Trust	Consolidated
Income					
Revenue from contracts with customers	4.1	56,293	56,293	50,616	50,616
Other operating income	4.2	11,260	11,563	10,139	10,334
Total operating Income		67,553	67,856	60,755	60,950
Expenditure					
Staff costs	3	(743,526)	(743,526)	(696,490)	(696,490)
Purchase of goods and services	3	(354,342)	(354,342)	(327,334)	(327,334)
Depreciation, amortisation and impairment charges	3	(50,127)	(50,127)	(55,986)	(55,986)
Provision credit	3	(22,865)	(22,865)	(64,077)	(64,077)
Other expenditures	3	(79,634)	(80,879)	(77,112)	(78,357)
Total operating expenditure		(1,250,494)	**(1,251,739)**	(1,220,999)	**(1,222,244)**
Net operating Expenditure		**(1,182,941)**	**(1,183,883)**	**(1,160,244)**	**(1,161,294)**
Finance income	4.2	0	163	0	210
Finance expense	3	(8,872)	(8,872)	(9,379)	(9,379)
Net expenditure for the year		**(1,191,813)**	**(1,192,592)**	**(1,169,623)**	**(1,170,463)**
Adjustment to Net Expenditure for Non-cash items		74,251	74,251	120,817	120,817
Net Expenditure funded from RRL		**(1,117,562)**	**(1,118,341)**	**(1,048,806)**	**(1,049,646)**
Revenue Resource Limit (RRL)	22.1	**1,117,621**	**1,117,621**	**1,048,856**	**1,048,856**
Add back Charitable Trust Fund net expenditure		0	779	0	840
Surplus against RRL		**59**	**59**	**50**	**50**

Other Comprehensive Expenditure		2026 £000s		2025 £000s	
	Note	Trust	Consolidated	Trust	Consolidated
Items that will not be reclassified to net operating costs:					
Net gain on revaluation of property, plant and equipment	5.1/8/5.2/8	7,660	7,660	34,749	34,749
Net gain/(loss) on revaluation of charitable assets	6.1/8/6.2/8	0	439	0	(73)
Total comprehensive expenditure for the year ended 31 March		**(1,184,153)**	**(1,184,493)**	**(1,134,874)**	**(1,135,787)**

The notes on pages 127 to 178 form part of these accounts. All donated funds have been used by Western Health and Social Care Trust as intended by the benefactor. It is for the Endowments and Gifts Committee within Trusts to manage the internal disbursements. The Committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, departmental guidance and legislation. All such funds are allocated to the area specified by the benefactor and are not used for any other purpose than that intended by the benefactor.

WESTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

This statement presents the financial position of the Western Health and Social Care Trust. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and Tax payer's equity and other reserves, the remaining value of the entity.

		2026		2025	
	Note	Trust £000s	Consolidated £000s	Trust £000s	Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	897,847	897,847	882,147	882,147
Right of use assets	17	5,117	5,117	4,668	4,668
Intangible assets	6.1/6.2	2,049	2,049	2,912	2,912
Financial Assets	9	0	4,200	0	2,919
Total Non Current Assets		**905,013**	**909,213**	**889,727**	**892,646**
Current Assets					
Inventories	11	7,560	7,560	7,353	7,353
Trade and other receivables	13	33,205	33,070	30,097	30,043
Other current assets	13	4	4	4	4
Cash and cash equivalents	12	4,988	6,030	5,359	7,977
Total Current Assets		45,757	46,664	42,813	45,377
Total Assets		950,770	955,877	932,540	938,023
Current Liabilities					
Trade and other payables	14	(173,856)	(173,931)	(178,204)	(178,315)
Other liabilities	14	(3,434)	(3,434)	(3,127)	(3,127)
Provisions	15	(4,120)	(4,120)	(2,778)	(2,778)
Total Current Liabilities		(181,410)	(181,485)	(184,109)	(184,220)
Total Assets less Current Liabilities		769,360	774,392	748,431	753,803
Non Current Liabilities					
Provisions	15	(193,997)	(193,997)	(177,351)	(177,351)
Other payables > 1 year	14	(93,982)	(93,982)	(97,682)	(97,682)
Total Non Current Liabilities		(287,979)	(287,979)	(275,033)	(275,033)
Total assets less total liabilities		**481,381**	**486,413**	**473,398**	**478,770**
Taxpayers' equity and other reserves					
Revaluation Reserve		316,324	316,324	309,351	309,351
SoCNE Reserve		165,057	165,057	164,047	164,047
Other Reserves - Charitable Funds		0	5,032	0	5,372
Total equity		**481,381**	**486,413**	**473,398**	**478,770**

The notes on pages 127 to 178 form part of these accounts. The financial statements on pages 121 to 126 were approved by the Board on and were signed on its behalf by:

Signed (Chair) Date: 25 June 2026

Signed (Chief Executive) Date: 25 June 2026

WESTERN HEALTH AND SOCIAL CARE 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 surplus after interest/Net operating expenditure		(1,192,592)	(1,170,463)
Adjustments for non cash transactions		72,750	119,795
Increase in trade and other receivables	13	(3,027)	(713)
(Increase)/decrease in inventories	11	(207)	289
Increase in trade payables	14	(7,777)	(12,750)
Less movements in payables relating to items not passing through the Net Expenditure Account:			
Movements in payables relating to the purchase of property, plant and equipment	14	(12,626)	1,853
Movements in payables relating to finance leases	17	1,257	996
Movements in payables relating to PFI and other services concession arrangement contracts	18	3,314	5,426
Use of provisions	15	(4,877)	(10,660)
Net cash outflow from operating activities		(1,143,785)	(1,066,227)
Cash flows from investing activities			
(Purchase of property, plant and equipment)	5	(43,815)	(43,511)
(Purchase of intangible assets)	6	(1,091)	(461)
Proceeds on disposal of property, plant and equipment		157	130
(Purchase of financial assets)		(842)	0
Net cash outflow from investing activities		(45,591)	(43,842)
Cash flows from financing activities			
Grant from sponsoring department		1,192,000	1,117,000
Capital element of payments in respect of leases and on balance sheet (SoFP) PFI (and other service concession) contracts		(4,571)	(6,422)
Net financing		1,187,429	1,110,578
Net increase (decrease) in cash and cash equivalents in the period		(1,947)	509
Cash and cash equivalents at the beginning of the period	12	7,977	7,468
Cash and cash equivalents at the end of the period	12	6,030	7,977

The notes on pages 127 to 178 form part of these accounts.

WESTERN HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

FOR THE YEAR ENDED 31 MARCH 2026

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

	Note	SoCNE Reserve	Revaluation Reserve	Charitable Fund	Total
		£000s	£000s	£000s	£000s
Balance at 31 March 2024		**216,428**	**274,711**	**6,285**	**497,424**
Changes in Taxpayers' Equity 2024-25					
Grant from DoH		1,117,000	0	0	1,117,000
Other reserves movements including transfers		109	(109)	0	0
Comprehensive (expenditure)/income for the year		(1,169,623)	34,749	(913)	(1,135,787)
Auditors remuneration	3	133	0	0	133
Balance at 31 March 2025		**164,047**	**309,351**	**5,372**	**478,770**
Changes in Taxpayers' Equity 2025-26					
Grant from DoH		1,192,000	0		1,192,000
Other reserves movements including transfers		687	(687)		0
Comprehensive (expenditure)/income for the year		(1,191,813)	7,660	(340)	(1,184,493)
Auditors remuneration	3	136	0		136
Balance at 31 March 2026		165,057	**316,324**	**5,032**	**486,413**

The notes on pages 127 to 178 form part of these accounts.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS

STATEMENT OF ACCOUNTING POLICIES

1. Statement of Accounting Policies

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

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

1.1 Accounting convention

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

1.2 Property, Plant and Equipment

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

Recognition

Property, plant and equipment *must* be capitalised if:

- It is held for use in delivering services or for administrative purposes,
- It is probable that future economic benefits will flow to, or service potential will be supplied to, the entity,
- It is expected to be used for more than one financial year,

- The cost of the item can be measured reliably, *and*
- The item has a cost of at least £5,000 *or*
- Collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control, or
- Items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

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

Valuation

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

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

Indexation of Non-Property Assets

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

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 the ongoing 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. Land and Property Services (LPS) have included this requirement within the latest valuation.

Assets Under Construction (AUC)

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

Short Life Assets

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

1.3 Depreciation

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

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

Asset Type	Asset Life
Freehold Buildings	25 – 60 years
Leasehold property	Remaining period of lease
IT assets	3 – 10 years
Intangible assets	3 – 10 years
Other Equipment	3 – 15 years

Impairment loss

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

1.4 Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.
The overall useful life of the Trust's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

1.5 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.

1.6 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place

to find a buyer for the asset through appropriate marketing at a reasonable price and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.
The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non-depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure reserve.

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

1.7 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.

1.8 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed 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 on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

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

Income is stated net of VAT.

1.9 Grant in aid

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

1.10 Investments

The Trust does not have any investments. The Western HSC Trust Charitable Trust Fund investments are stated at market value as at the balance sheet date and have been consolidated.

1.11 Research and Development expenditure

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

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

1.12 Cash and cash equivalents

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

1.13 Leases

Under IFRS 16, Leased Assets which the Trust has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- Short term assets – with a life of up to one year, and
- Low value assets – with a value equal to or below the Department of Health'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 tablets 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. Trusts 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 Trusts where it is time consuming or difficult to separate these components.

The Trust as lessee

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

- Indexation,
- amounts payable for residual value,

- purchase price options,
- payment of penalties for terminating the lease,
- any initial direct costs, and
- costs relating to restoration of the asset at the end of the lease.

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

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

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

Subsequent measurement

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

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

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

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

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

Depreciation

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

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

Leased assets under construction must also be depreciated.

The Trust as lessor

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

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

The Trust will classify subleases as follows:

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

1.14 Private Finance Initiative (PFI) transactions

DoF has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of IFRIC 12. The Trust therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.
The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

- Payment for the fair value of services received,
- Payment for the PFI asset, including replacement of components, *and*
- Payment for finance (interest costs).

Services received

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

PFI Asset

The PFI asset is recognised as property, plant and equipment, when it comes into use. The asset is measured initially at fair value in accordance with the principles of IFRS 16. Subsequently, the asset is measured at fair value, which is kept up to date in accordance with the Trust's approach for each relevant class of asset in accordance with the principles of IAS 16.

PFI liability

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

Indexation linked payments in PPP liabilities should be recorded in accordance with IFRS 16.

Under IFRS 16, the liability must be remeasured if there is a change in future lease payments resulting from a change in the rate/index used to determine the lease payments. This does not include estimated future indexation linked payments.

Subsequent measurement of the PPP liability for index linked changes will happen when there is a change in cash flows such as when adjustments to the lease.

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

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

1.15 Financial instruments

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

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

Financial assets

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

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

Financial assets are classified into the following categories:

- Financial assets at fair value through Statement of Comprehensive Net Expenditure,
- Held to maturity investments,
- Available for sale financial assets, and
- Loans and receivables.

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

Financial liabilities

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

Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role

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

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

Currency risk

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

Interest rate risk

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

Credit risk

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

Liquidity risk

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

1.16 Provisions

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

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

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

1.17 Contingent liabilities/assets

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

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

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

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

1.18 Employee benefits

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of staff rostering systems and staff survey to ascertain leave balances as at 31 March

2026. E-roster and Allocate are the Trust software packages used to automate the creation and management of employee schedules. Untaken flexi leave is estimated to be immaterial to the Trust and has not been included.

Retirement benefit costs

Past and present employees are covered by the provisions of the HSC Pension Scheme.

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.

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 in intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation which was published in 2023 will be used in the 2025-2026 accounts. The 2020 valuation for the HSC pension scheme was updated to reflect current financial conditions.

1.19 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.

1.20 Third party assets

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

1.21 Government Grants

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

1.22 Losses and Special Payments

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

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

Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis, including losses which would have been made good through insurance cover had 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 is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

1.23 Charitable Trust Account Consolidation

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

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

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

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

1.24 Accounting Standards issued but not yet 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.

IFRS 18 Presentation and Disclosure in Financial Statements

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

IFRS 19 Subsidiaries without Public Accountability: Disclosures

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

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

Application guidance has been published and is available at:

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

WESTERN HEALTH AND SOCIAL CARE TRUST

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NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

The Trust is managed by way of a directorate structure, each led by a Director, providing an integrated health and social care service for the resident population. The 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. The information disclosed in this statement does not reflect budgetary performance and is based solely on expenditure information provided from the accounting system used to prepare the accounts.

Directorate	2026			2025		
	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s	Staff Costs £000s	Other Expenditure £000s	Total Expenditure £000s
Children and Families Services	70,366	33,985	104,351	64,808	31,479	96,287
Unscheduled Care, Medicine, Cancer and Clinical Services	199,900	64,638	264,538	192,998	60,725	253,723
Surgery, Paediatrics & Women's Health	162,324	34,931	197,255	150,609	32,429	183,038
Community and Older People's Services	89,347	143,420	232,767	82,644	135,531	218,175
Adult Mental Health and Disability Services	94,359	87,165	181,524	87,196	77,623	164,819
Nursing, Midwifery and AHP's	38,360	4,848	43,208	35,604	4,398	40,002
Performance, Planning & Corporate Services	63,338	32,748	96,086	59,801	32,545	92,346
Other Trust Directorates	25,532	41,103	66,635	22,830	39,086	61,916
Expenditure for Reportable Segments net of Non Cash Expenditure	**743,526**	**442,838**	**1,186,364**	**696,490**	**413,816**	**1,110,306**
Non Cash Expenditure			**73,002**			**120,072**
Total Expenditure per Net Expenditure Account			**1,259,366**			**1,230,378**
Income (Note 4)			**(67,553)**			**(60,755)**
Net Expenditure			**1,191,813**			**1,169,623**
Revenue Resource Limit			**1,117,621**			**1,048,856**
Other items per note 22			**74,251**			**120,817**
Surplus against RRL			**59**			**50**

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

Information that the Chief Executive uses for decision making includes monthly Financial Performance Reporting using the Directorate structure referred to above.

Directorate of Unscheduled Care, Medicine, Cancer and Clinical Services
- Cancer and Diagnostics
- Laboratory & Radiology Services
- Medicines and Unscheduled Care
- Pharmacy

These services are delivered at the Acute Hospital Sites at Altnagelvin Area Hospital, South West Acute Hospital and Omagh Hospital & Primary Care Complex.

Directorate of Surgery, Paediatrics & Women's Services
- Surgery & Anaesthetics
- Paediatrics & Women Health Services

These services are also mainly delivered at the Acute Hospital Sites at Altnagelvin Area Hospital, South West Acute Hospital and Omagh Hospital & Primary Care Complex.

Directorate of Adult Mental Health & Disability Services
- Provides a range of hospital and community services for Adult Mental Health, Learning Disability & Physical Disability clients including social services, community nursing, home treatment, crisis response, and specialist teams.

Directorate of Community and Older People's Services
- Domiciliary care, residential and nursing care and dementia support
- District nursing service
- Primary Care including 5 GP practices
- Social services supporting the elderly population
- Specialist services such as, continence and GP out of hours and minor injuries units and all aspects of supporting people in the community

- Partnership working with Voluntary and community organisations

Directorate of Children & Families Services
- Children's' Disability services including respite, CAMHS, Children Community nursing of complex needs
- Corporate Parenting
- Family support, Early Years, Health visiting and school nursing are included together with all Sure Start Projects.
- Social Services Training Unit

Directorate of Nursing, Midwifery & AHP services
- Allied Health Professionals such as Occupational Therapy, Speech Therapy, Podiatry etc.
- Nursing Governance and Nurse Workforce Planning & Moderation

Director of Performance, Planning & Corporate Services
- Estate Services
- Support Services
- Emergency Planning
- Health Improvement, Equality and Involvement
- SWAH PFI contract monitoring
- Transformation
- Corporate Communications

Other Trust Directorates
- Office of the Chief Executive
- Finance, Contracts & Capital Development
- Director of Human Resources & Organisational Development
- Medical Directorate (Governance Patient/Client Safety, Research & Development, Medical & Dental Education and Infection Prevention & Control)

WESTERN HEALTH AND SOCIAL CARE TRUST
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NOTE 3 OPERATING EXPENSES

	2026				2025			
	Trust £000s	CTF £000s	Consolidation adjustments £000s	Consolidated £000s	Trust £000s	CTF £000s	Consolidation adjustments £000s	Consolidated £000s
3.1 Operating Expenses are as follows:-								
Wages and salaries ^	582,717	0	0	582,717	548,002	0	0	548,002
Social security costs	64,699	0	0	64,699	52,807	0	0	52,807
Other pension costs	96,110	0	0	96,110	95,681	0	0	95,681
Purchase of care from non-HPSS bodies	231,372	0	0	231,372	210,422	0	0	210,422
Revenue grants to voluntary organisations	1,300	0	0	1,300	1,325	0	0	1,325
Personal social services	23,154	0	0	23,154	22,191	0	0	22,191
Recharges from other HSC organisations	4,055	0	0	4,055	3,632	0	0	3,632
Supplies and services – Clinical	86,138	0	0	86,138	81,857	0	0	81,857
Supplies and services – General	10,984	0	0	10,984	10,615	0	0	10,615
Establishment	8,551	0	0	8,551	8,895	0	0	8,895
Transport	3,275	0	0	3,275	3,127	0	0	3,127
Premises	30,598	0	0	30,598	30,296	0	0	30,296
Bad debts	1,918	0	0	1,918	1,560	0	0	1,560
Rentals under finance leases	9	0	0	9	0	0	0	0
Interest charges	8,872	0	0	8,872	9,379	0	0	9,379
Contingent rental	7,572	0	0	7,572	7,765	0	0	7,765
PFI and other service concession arrangements service charges	5,598	0	0	5,598	5,438	0	0	5,438
Clinical negligence – other expenditure	1	0	0	1	0	0	0	0
BSO services	8,623	0	0	8,623	7,605	0	0	7,605
Training	1,489	0	0	1,489	1,464	0	0	1,464
Patients travelling expenses	1,207	0	0	1,207	724	0	0	724
Other Charitable Expenditure	0	1,348	(103)	1,245	0	1,417	(172)	1,245
Miscellaneous expenditure	8,122	0	0	8,122	7,521	0	0	7,521
Non-cash items								
Depreciation	42,751	0	0	42,751	38,020	0	0	38,020
Depreciation - On Balance sheet PFI (funded by notional non cash RRL)	6,253	0	0	6,253	6,520	0	0	6,520
Amortisation	1,954	0	0	1,954	1,895	0	0	1,895
Impairments	(831)	0	0	(831)	9,551	0	0	9,551
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(126)	0	0	(126)	(124)	0	0	(124)
Increase in provisions (provision provided for in year less any release)	27,970	0	0	27,970	72,703	0	0	72,703
Cost of borrowing of provisions (unwinding of discount on provisions)	(5,105)	0	0	(5,105)	(8,626)	0	0	(8,626)
Auditor's remuneration	136	11	0	147	133	10	0	143
Add back of notional charitable expenditure	0	(11)	0	(11)	0	(10)	0	(10)
Total	**1,259,366**	**1,348**	**(103)**	**1,260,611**	**1,230,378**	**1,417**	**(172)**	**1,231,623**

^Further detailed analysis of staff costs is located in the Staff Report on pages 101 to 112 within the Accountability Report.

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 4 INCOME

4.1 Revenue from Contracts with Customers

	2026				2025			
	Trust £000s	CTF £000s	Consolidation adjustments £000s	Consolidated £000s	Trust £000s	CTF £000s	Consolidation adjustments £000s	Consolidated £000s
GB/Republic of Ireland Health Authorities	4,894	0	0	4,894	5,185	0	0	5,185
HSC Trusts	339	0	0	339	444	0	0	444
Non-HSC-Private Patients	735	0	0	735	761	0	0	761
Road Traffic Accident income	850	0	0	850	1,110	0	0	1,110
Client contributions	37,685	0	0	37,685	33,186	0	0	33,186
Other income from non-patient services	11,790	0	0	11,790	9,930	0	0	9,930
Total	**56,293**	0	**0**	**56,293**	**50,616**	0	**0**	**50,616**

4.2 Other Operating Income

	Trust £000s	CTF £000s	Consolidation adjustments £000s	Consolidated £000s	Trust £000s	CTF £000s	Consolidation adjustments £000s	Consolidated £000s
Other income from non-patient services	9,939	0	(103)	9,836	8,567	0	(172)	8,395
Supporting people	1,069	0	0	1,069	1,295	0	0	1,295
Donation / Government grant / Lottery funding for non-current assets	252	0	0	252	277	0	0	277
Charitable Income received by Charitable Trust Fund	0	406	0	406	0	367	0	367
Investment Income	0	163	0	163	0	210	0	210
Total	**11,260**	**569**	**(103)**	**11,726**	**10,139**	**577**	**(172)**	**10,544**
TOTAL INCOME	**67,553**	**569**	**(103)**	**68,019**	**60,755**	**577**	**(172)**	**61,160**

WESTERN HEALTH AND SOCIAL CARE TRUST
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NOTE 5.1 Consolidated Property, Plant and Equipment – Year Ended 31 March 2026

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2025	51,222	744,877	21,361	9,929	158,823	11,691	90,259	27,112	1,115,274
Indexation	0	4,335	105	0	10,808	1,282	0	4,064	20,594
Additions	1	18,359	342	15,800	10,903	1,648	7,778	1,610	56,441
Donations / Government grant / Lottery funding	0	82	0	0	114	10	0	46	252
Reclassifications	0	386	488	(874)	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexation)	0	788	43	0	0	0	0	0	831
Disposals	(2)	0	0	0	(14,872)	(1,202)	(10)	0	(16,086)
At 31 March 2026	**51,221**	**768,827**	**22,339**	**24,855**	**165,776**	**13,429**	**98,027**	**32,832**	**1,177,306**
Depreciation									
At 1 April 2025	0	6,472	133	0	133,662	7,516	65,332	15,344	228,459
Indexation	0	178	5	0	9,355	863	0	2,533	12,934
Revaluation	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	(14,869)	(1,176)	(10)	0	(16,055)
Provided during the year	0	28,658	831	0	8,287	1,126	7,818	2,284	49,004
At 31 March 2026	**0**	**35,308**	**969**	**0**	**136,435**	**8,329**	**73,140**	**20,161**	**274,342**
Carrying Amount									
At 31 March 2026	**51,221**	**733,519**	**21,370**	**24,855**	**29,341**	**5,100**	**24,887**	**12,671**	**902,964**
At 31 March 2025	**51,222**	**738,405**	**21,228**	**9,929**	**25,161**	**4,175**	**24,927**	**11,768**	**886,815**
Asset financing									
Owned	51,221	469,468	21,370	24,855	27,596	5,100	24,887	12,671	637,168
Right of Use	0	3,372	0	0	1,745	0	0	0	5,117
On B/S (So FP) PFI and other service concession arrangements contracts	0	260,679	0	0	0	0	0	0	260,679
Carrying Amount At 31 March 2026	**51,221**	**733,519**	**21,370**	**24,855**	**29,341**	**5,100**	**24,887**	**12,671**	**902,964**

Attributable to:	£'000
Trust	903
Charitable Trust Fund	0

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under PFI agreements is £6,520k (2025: £6,520k).
The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of leased assets held under finance leases and hire purchase contracts is £1,214k (2025: £887k).
The fair value of assets funded from the following sources during the year was:

	2026 £000	2025 £000
Donations	148	221
Government grant	104	47
Total	**252**	**268**

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NOTE 5.2 Consolidated Property, Plant and Equipment – Year Ended 31 March 2025

	Land £000s	Buildings (excluding dwellings) £000s	Dwellings £000s	Assets under Construction £000s	Plant and Machinery (Equipment) £000s	Transport Equipment £000s	Information Technology (IT) £000s	Furniture and Fittings £000s	Total £000s
Cost or Valuation									
At 1 April 2024	49,829	810,606	27,728	19,274	153,183	11,584	78,402	24,121	1,174,727
Indexation	0	0	0	0	865	399	0	863	2,127
Additions	600	13,375	743	6,392	6,059	522	11,845	2,122	41,658
Donations / Government grant / Lottery funding	0	102	0	0	148	0	12	6	268
Reclassifications	0	14,651	1,087	(15,737)	(20)	0	0	0	(19)
Revaluation	1,563	(72,511)	(3,516)	0	(10)	0	0	0	(74,474)
Impairment charged to the SoCNE	(636)	(22,909)	(1,768)	0	0	0	0	0	(25,313)
Impairment charged to the revaluation reserve	(335)	(13,939)	(2,973)	0	(2)	0	0	0	(17,249)
Reversal of impairments (indexation)	201	15,502	60	0	0	0	0	0	15,763
Disposals	0	0	0	0	(1,400)	(814)	0	0	(2,214)
At 31 March 2025	**51,222**	**744,877**	**21,361**	**9,929**	**158,823**	**11,691**	**90,259**	**27,112**	**1,115,274**
Depreciation									
At 1 April 2024	0	101,267	4,169	0	125,675	6,974	59,566	12,820	310,471
Indexation	0	0	0	0	743	254	0	507	1,504
Revaluation	0	(120,656)	(5,183)	0	(10)	0	0	0	(125,849)
Disposals	0	0	0	0	(1,400)	(807)	0	0	(2,207)
Provided during the year	0	25,861	1,147	0	8,654	1,095	5,766	2,017	44,540
At 31 March 2025	**0**	**6,472**	**133**	**0**	**133,662**	**7.516**	**65,332**	**15,344**	**228,459**
Carrying Amount									
At 31 March 2025	**51,222**	**738,405**	**21,228**	**9,929**	**25,161**	**4,175**	**24,927**	**11,768**	**886,815**
At 31 March 2024	**49,829**	**709,339**	**23,559**	**19,274**	**27,508**	**4,610**	**18,836**	**11,301**	**864,256**
Asset financing									
Owned	51,222	456,148	21,228	9,929	24,008	4,175	24,927	11,768	603,405
Right of Use	0	3,515	0	0	1,153	0	0	0	4,668
On B/S (So FP) PFI and other service concession arrangements contracts	0	278,742	0	0	0	0	0	0	278,742
Carrying Amount At 31 March 2025	**51,222**	**738,405**	**21,228**	**9,929**	**25,161**	**4,175**	**24,927**	**11,768**	**886,815**

Attributable to:	£000
Trust	887
Charitable Trust Fund	0

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under PFI agreements is £6,481k (2023: £6,036k).
The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of leased assets is £770k (2023: £650k).
The fair value of assets funded from the following sources during the year was:

	2025 £000	2024 £000
Donations	221	152
Government grant	47	0
Total	**268**	**152**

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NOTE 6.1 Consolidated Intangible Assets – Year Ended 31 March 2026

	Software Licences £000s	Information Technology £000s	Development Expenditure £000s	Total £000s
Cost or Valuation				
At 1 April 2025	16,744	1	150	16,895
Additions	1,091	0	0	1,091
At 31 March 2026	**17,835**	**1**	**150**	**17,986**
Amortisation				
As at 1 April 2025	13,832	1	150	13,983
Provided during the year	1,954	0	0	1,954
At 31 March 2026	**15,786**	**1**	**150**	**15,937**
Carrying Amount				
At 31 March 2026	**2,049**	**0**	**0**	**2,049**
At 31 March 2025	**2,912**	**0**	**0**	**2,912**
Asset financing				
Owned	2,049	0	0	2,049
Carrying Amount at 31 March 2026	**2,049**	**0**	**0**	**2,049**

Any fall in value through negative indexation or revaluation is shown as an impairment. The fair value of assets funded from government grants was £0k during the year (2024/25: £9k).

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NOTE 6.2 Consolidated Intangible Assets – Year Ended 31 March 2025

	Software Licences £000s	Information Technology £000s	Development Expenditure £000s	Total £000s
Cost or Valuation				
At 1 April 2024	16,254	1	150	16,405
Additions	461	0	0	461
Donations/Government grant/Lottery funding	9	0	0	9
Reclassification	20	0	0	20
At 31 March 2025	**16,744**	**1**	**150**	**16,895**
Amortisation				
As at 1 April 2024	11,937	1	150	12,088
Provided during the year	1,895	0	0	1,895
At 31 March 2025	**13,832**	**1**	**150**	**13,983**
Carrying Amount				
At 31 March 2025	**2,912**	**0**	**0**	**2,912**
At 31 March 2024	**4,317**	**0**	**0**	**4,317**
Asset financing				
Owned	2,912	0	0	2,912
Carrying Amount at 31 March 2025	**2,912**	**0**	**0**	**2,912**

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NOTE 7 INVESTMENTS

Market value of investments as at 31 March 2026

	Charitable Trust Fund £000s	2026 Non-current assets £000s	2025 Non-current assets £000s
Balance at 1 April	2,919	2,919	2,992
Additions	842	842	0
Revaluation	439	439	(73)
Balance at 31 March	**4,200**	**4,200**	**2,919**

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NOTE 8 IMPAIRMENTS

2026	Property, plant & equipment £000s	Total £000s
Total Impairments credited to Statement of Comprehensive Net Expenditure	(831)	(831)
Impairments which revaluation reserve covers (disclosed within the "Other Comprehensive Expenditure" section of the Statement of Comprehensive Net Expenditure)	0	0
Total value of impairments for the period	**(831)**	**(831)**

2025	Property, plant & equipment £000s	Total £000s
Total Impairments charged to Statement of Comprehensive Net Expenditure	25,315	25,315
Impairments which revaluation reserve covers (disclosed within the "Other Comprehensive Expenditure" section of the Statement of Comprehensive Net Expenditure)	(15,764)	(15,764)
Total value of impairments for the period	**9,551**	**9,551**

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NOTE 9 FINANCIAL INSTRUMENTS

As the cash requirements of Western Health and Social Care Trust are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

Charitable Trust Fund Investments

	2026	2025
	Assets £000s	Assets £000s
Balance at 1st April	2,919	2,992
Additions	842	0
Revaluations	439	(73)
Balance at 31st March	**4,200**	**2,919**
Trust Charitable Trust Fund	**4,200**	**2,919**
Balance at 31st March	**4,200**	**2,919**

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NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

The Trust had no assets held for sale at 31 March 2026 or 31 March 2025.

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NOTE 11 INVENTORIES

	2026		2025	
Classification	**Trust £000s**	**Consolidated £000s**	**Trust £000s**	**Consolidated £000s**
Pharmacy Supplies	5,123	5,123	4,988	4,988
Theatre Equipment	278	278	296	296
Building and Engineering Supplies	266	266	339	339
Fuel	549	549	322	322
Community Care Appliances	412	412	562	562
Laboratory Materials	566	566	500	500
X-Ray	46	46	49	49
Stock held for resale	11	11	7	7
Other	309	309	290	290
Total	**7,560**	**7,560**	**7,353**	**7,353**

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NOTE 12 CASH AND CASH EQUIVALENTS

	2026			2025		
	Core Trust £000s	CTF £000s	Consolidated £000s	Core Trust £000s	CTF £000s	Consolidated £000s
Balance at 1st April	5,359	2,618	7,977	4,045	3,423	7,468
Net change in cash and cash equivalents	(371)	(1,576)	(1,947)	1,314	(805)	509
Balance at 31st March	**4,988**	**1,042**	**6,030**	**5,359**	**2,618**	**7,977**
The following balances held at 31st March were held at:						
Commercial banks and cash in hand	4,988	1,042	6,030	5,359	2,618	7,977
Balance at 31st March	**4,988**	**1,042**	**6,030**	**5,359**	**2,618**	**7,977**

NOTE 12.1 RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

In accordance with amendments to IAS 7 disclosures required, the changes in liabilities arising from financing activities, including both cash and non-cash changes, are shown below:

	2026				2025			
	Opening Balance £000s	Cashflows £000s	Non Cash Changes £000s	Closing Balance £000s	Opening Balance £000s	Cashflows £000s	Non-cash changes £000s	Closing Balance £000s
Lease Liabilities	4,783	(1,257)	1,792	5,318	4,145	(996)	1,634	4,783
PFI Liabilities	97,067	(3,314)	0	93,753	102,493	(5,426)	0	97,067
Total liabilities from financing activities	**101,850**	**(4,571)**	**1,792**	**99,071**	**106,638**	**(6,422)**	**1,634**	**101,850**

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NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER CURRENT ASSETS

	2026				2025			
	Trust £'000s	CTF £'000s	Consolidated adjustments £'000s	Consolidated £'000s	Trust £'000s	CTF £'000s	Consolidated adjustments £'000s	Consolidated £'000s
Amounts falling due within one year								
Trade receivables	15,242	0	0	15,242	12,409	0	0	12,409
VAT receivable	8,288	0	0	8,288	7,491	0	0	7,491
Other receivables - not relating to fixed assets	9,675	21	(156)	9,540	10,197	52	(106)	10,143
Trade and other receivables	**33,205**	**21**	**(156)**	**33,070**	**30,097**	**52**	**(106)**	**30,043**
Prepayments	4	0	0	4	4	0	0	4
Other current assets	**4**	**0**	**0**	**4**	**4**	**0**	**0**	**4**
Total trade and other receivables	33,205	21	(156)	33,070	30,097	52	(106)	30,043
Total other current assets	4	0	0	4	4	0	0	4
Total receivables and other current assets	**33,209**	**21**	**(156)**	**33,074**	**30,101**	**52**	**(106)**	**30,047**

The balances are net of a provision for bad debts of £11,028k (2025: £9,512k).

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NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER CURRENT LIABILITIES

	2026				2025			
	Trust £'000s	CTF £'000s	Consolidated adjustments £'000s	Consolidated £'000s	Trust £'000s	CTF £'000s	Consolidated adjustments £'000s	Consolidated £'000s
Amounts falling due within one year:								
Other taxation and social security	25,914	0	0	25,914	37,431	0	0	37,431
Trade capital payables – property, plant and equipment	14,357	0	0	14,357	3,268	0	0	3,268
Trade revenue payables	53,598	0	0	53,598	54,326	0	0	54,326
Payroll payables	58,118	0	0	58,118	65,097	0	0	65,097
Other payables	7,373	231	(156)	7,448	5,737	217	(106)	5,848
Accruals - relating to property, plant and equipment	12,841	0	0	12,841	11,304	0	0	11,304
Lease liability	1,655	0	0	1,655	1,041	0	0	1,041
Trade and other payables	**173,856**	**231**	**(156)**	**173,931**	**178,204**	**217**	**(106)**	**178,315**
Current part of imputed lease element of PFI contracts and other service concession arrangements	3,434	0	0	3,434	3,127	0	0	3,127
Other current liabilities	**3,434**	**0**	**0**	**3,434**	**3,127**	**0**	**0**	**3,127**
Total payables falling due within one year	**177,290**	**231**	**(156)**	**177,365**	**181,331**	**217**	**(106)**	**181,442**
Amounts falling due after more than one year								
Leased liability	3,663	0	0	3,663	3,742	0	0	3,742
Imputed lease element of PFI contracts and other service concession arrangements	90,319	0	0	90,319	93,940	0	0	93,940
Total non current payables	93,982	**0**	**0**	**93,982**	**97,682**	**0**	**0**	**97,682**
Total trade payables and other current liabilities	**271,272**	**231**	**(156)**	**271,347**	**279,013**	**217**	**(106)**	**279,124**

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NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES- 2026

	Clinical Negligence £000s	Holiday & Sick Pay £000s	Other £000s	Total £000s
Balance at 1 April 2025	68,757	100,597	10,775	180,129
Provided in year	28,160	4,651	2,719	35,530
(Provisions not required written back)	(5,809)	0	(1,751)	(7,560)
(Provisions utilised in the year)	(3,845)	0	(1,032)	(4,877)
Cost of borrowing (unwinding of discount)	(672)	(4,416)	(17)	(5,105)
At 31 March 2026	**86,591**	**100,832**	**10,694**	**198,117**

Comprehensive Net Expenditure Account charges

	2026 £000s	2025 £000s
Arising during the year	35,530	87,050
Reversed unused	(7,560)	(14,347)
Cost of borrowing (unwinding of discount)	(5,105)	(8,626)
Total charge within operating costs	**22,865**	**64,077**

Analysis of expected timing of discounted flows

	Clinical Negligence £000s	Holiday & Sick Pay £000s	Other £000s	Total £000s
Not later than one year	1,899	0	2,221	4,120
Later than one year and not later than five years	63,149	100,832	3,343	167,324
Later than five years	21,543	0	5,130	26,673
At 31 March 2026	**86,591**	**100,832**	**10,694**	**198,117**

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NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES- 2026 (Cont'd)

Provisions have been made for 7 types of potential liability: Clinical Negligence, Employer's and Occupier's Liability, Injury Benefit, Employment Law, Holiday and Sick Pay, Pay Modernisation and Senior Executive's pay.

The provision for Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Pension Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision, for each individual case, based on professional legal advice with Periodic Payment Order (PPO) calculations based on estimated life expectancy data provided by professional legal advisors. For Holiday and Sick Pay the Trust has estimated an appropriate level of provision on the basis of the duration of the claims and the application of a regionally agreed estimated payment percentage of the total expenditure incurred on affected allowances. The total liability to be provided is estimated as £198m for the Western Trust.

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

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. 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). The next planned review of the rate will commence in July 2029. Estimated settlement values provided by DLS as at 31 March 2026 wholly reflect the updated rate where applicable.

Holiday and Sick Pay Liability
On 4 October 2023, the Supreme Court handed down the decision in the case of the Chief Constable of the PSNI v Agnew and others. The 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 31 March 2025. The Trust provision at 31 March 2026 reflects this retrospective time frame. In calculating the provision, the Trust has used payroll data available, for all eligible staff, within the current HRPTS system back to 2014 with averaging applied for the prior years and changes in staffing numbers. Actual staffing numbers are available for 2008/09, with the exception of the 2 years from 2009-11. Staffing numbers prior to this have been estimated based on an assumed 1% increase per annum.

Revised Working Time Directive (14.5%) and Employer costs rates have been factored in, and compound interest applied. A settlement year of 2028/29 has been used and as such the overall value of the provision has been discounted to determine the net present value.

The key areas of uncertainty include:

i. The reliability of the data used,

ii. The terms of the settlement which is subject to a number of factors including:

- the determination of a very significant number of cases currently progressing through the Industrial Tribunal,
- the number of further Industrial Tribunal claims lodged by employees,
- any settlement of these claims agreed with the claimants or their legal representatives,
- the number of grievances already lodged by employees in respect of the underpayment/incorrect payment of holiday pay and sick pay which require to be resolved and any settlement negotiations with trade unions,
- the number of further grievances received, and
- any potential requirement to include additional numbers of employees within any settlement,

iii. The uptake rate for current or past employees,

iv. The extent of attrition in the workforce,

v. Delays in the time it will take to administer the payments, once agreed, and

vi. The extent to which interest will apply.

A sensitivity analysis has been undertaken to determine how sensitive the total provision is to changes in a number of the assumptions. This analysis will support management in making informed decision in respect of any final settlement. The sensitivity analysis in respect of likely uptake rate has been applied based on the frequency of staff claims in prior years; applying a threshold of 6 claims per year to reflect a regular pattern of occurrence, and 4 claims per year reflecting a lower frequency of occurrence.

The calculation of the holiday pay and sick pay provision is sensitive to the rates applied in respect of Working Time Directive, Employers National Insurance and compound interest, as well as the potential uptake in claimants.

The table below shows the potential impact of varying applicable rates.

Analysis	Impact	
	£'m	%
WTD rate – increase 1%	6.95	6.90%
WTD rate – decrease 1%	-6.95	-6.90%
NIC rate – increase 1%	0.86	0.86%
NIC rate – decrease 1%	-0.86	-0.86%
Compound Interest rate – increase 1%	16.90	16.76%
Compound Interest rate – decrease 1%	-14.12	-14.00%
Uptake based on minimum 6 Claims per annum	-35.88	-35.58%
Uptake based on minimum 4 Claims per annum	-19.66	-19.50%

Pay Modernisation and Senior Executive Pay

A number of staff have challenged the banding of their job and the Trust has reflected any anticipated liability as a provision on the basis of actions and outcomes in-year in individual cases and their consequential impacts. Senior HSC Executives raised a legal challenge to their pay arrangements. Senior Executive in post from 1 April 2023 have been paid according to Senior Executive Pay Circulars for 2023/24, 2024/25 and 2025/26 which reflect new salaries based on pay scales. A provision remains for non-current Senior Executives who were in post prior to 2023/24 whilst the legal case remains on-going, the value of this provision is £314k.

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PROVISIONS FOR LIABILITIES AND CHARGES- 2025

	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
Balance at 1 April 2024	73,159	37,876	15,676	126,711
Provided in year	18,122	65,851	3,077	87,050
(Provisions not required written back)	(8,608)	0	(5,739)	(14,347)
(Provisions utilised in the year)	(8,457)	0	(2,202)	(10,659)
Cost of borrowing (unwinding of discount)	(5,459)	(3,130)	(37)	(8,626)
At 31 March 2025	**68,757**	**100,597**	**10,775**	**180,129**

Comprehensive Net Expenditure Account charges

	2025 £000s	2024 £000s
Arising during the year	87,050	57,029
Reversed unused	(14,347)	(7,377)
Cost of borrowing (unwinding of discount)	(8,626)	(6,609)
Total charge within operating costs	**64,077**	**43,043**

Analysis of expected timing of discounted flows

	Clinical negligence £000s	Holiday Pay £000s	Other £000s	Total £000s
Not later than one year	1,661	0	1,117	2,778
Later than one year and not later than five years	43,169	100,597	3,987	147,753
Later than five years	23,927	0	5,671	29,598
At 31 March 2025	**68,757**	**100,597**	**10,775**	**180,129**

WESTERN HEALTH AND SOCIAL CARE TRUST

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NOTE 16 CAPITAL AND OTHER COMMITMENTS

NOTE 16.1 CAPITAL COMMITMENTS

Contracted capital commitments at 31 March not otherwise included in these financial statements are:

	2026 £000s	2025 £000s
Property, plant & equipment	11,728	2,776
Total	**11,728**	**2,776**

These commitments include £3.5m for Strategic Capital Development projects, such as the Strabane and Lisnaskea Health & Care Centres and Altnagelvin Redevelopment Phase 5.1, equipment of £0.6m and other Trust Estates managed capital schemes of £7.6m, including ventilation upgrade at North West Cancer Centre of £3m.

WESTERN HEALTH AND SOCIAL CARE TRUST

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NOTE 17 COMMITMENTS UNDER LEASES

17.1 Right of use assets

	Buildings £000s	Plant and Machinery £000s	Total £000s
Cost or Valuation			
At 1 April 2025	5,071	1,904	6,975
Additions	739	924	1,663
At 31 March 2026	**5,810**	**2,828**	**8,638**
Depreciation			
At 1 April 2025	1,556	751	2,307
Depreciation charge in year	882	332	1,214
At 31 March 2026	**2,438**	**1,083**	**3,521**
Carrying Amount			
At 31 March 2026	**3,372**	**1,745**	**5,117**
At 31 March 2025	**3,515**	**1,153**	**4,668**

17.2 Lease Liabilities

	2026 £000s	2025 £000s
Buildings		
Not later than 1 year	847	815
Later than 1 year and not later than 5 years	2,393	2,264
Later than 5 years	479	718
	3,719	**3,797**
Less interest element	(203)	(207)
Present value of Obligations	**3,516**	**3,590**
Plant and Machinery		
Not later than 1 year	924	324
Later than 1 year and not later than 5 years	711	705
Later than 5 years	325	298
	1,960	**1,327**
Less interest element	(158)	(134)
Present value of Obligations	**1,802**	**1,193**
Total Present Value of Obligations	**5,318**	**4,783**
Current Portion	**1,655**	**1,041**
Non-current portion	**3,663**	**3,742**

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 17 LEASES (Cont'd)

17.3 Elements in the Statement of Comprehensive Net Expenditure

	2026 £000s	2025 £000s
Other Lease payments not included in Lease liabilities	873	565
Expenses related to short term leases	28	33
Total	**901**	**598**

17.4 Total cash outflow for leases

	2026 £000s	2025 £000s
Total cash outflow for leases	**1,257**	**996**

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 PFI and other service concession arrangement schemes deemed to be off-balance sheet (SoFP)

The Trust had no off balance sheet (SoFP) PFI schemes as at 31 March 2026 or 31 March 2025.

18.2 "Service" element of PFI and other service concession arrangement schemes deemed to be on–balance sheet (SoFP)

There are two PFI buildings operated by the Trust; South West Acute Hospital, Enniskillen and the Laboratories and Pharmacy Building at Altnagelvin Hospital. In relation to these PFI assets, the Trust is committed to make the following payments during the next year.

The total amount charged in the Statement of Comprehensive Net Expenditure in respect of the service element of on-balance sheet (SoFP) PFI or other service concession transactions was £5,598k (2024-25:£5,438k). Total future obligations under on-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods:

	2026 £000s	2025 £000s
Minimum lease payments:		
Due within one year	12,097	12,054
Due later than one year and not later than five years	46,932	48,469
Due later than 5 years	118,641	129,025
Total	**177,670**	**189,548**
Less interest element	(83,917)	(92,481)
Present value	**93,753**	**97,067**
Service elements due in future periods:		
Due within one year	5,770	5,597
Due later than one year and not later than five years	24,823	24,068
Due later than five years	73,811	80,243
Total service elements due in future periods	**104,404**	**109,908**
Total Commitments	**198,157**	**206,975**

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 19 CONTINGENT LIABILITIES

Material contingent liabilities are noted in the table below, where there is a 50% or less probability that a payment will be required to settle possible obligations. The amounts or timing of any outflow will depend on the merits of each case.

	2026 £000s	2025 £000s
Clinical negligence	1,711	1,761
Public liability	18	14
Employer's liability	312	114
Other	58	41
Total	**2,099**	**1,930**

Additional points to note:

19.1 Clinical Excellence Awards

The Clinical Excellence scheme recognised the contribution of consultants who show commitment to achieving the delivery of high quality care to patients and to the continuous improvement of Health and Social Care. There were 12 levels of award; lower awards (steps 1-8) were made by local (employer) committees, and higher awards were recommended by the Northern Ireland Clinical Excellence Awards Committee (NICEAC). Self-nomination was, however, the only method of application within the scheme. After consultations, the Department of Health (DoH) decided that from the 2013/14 awards round and onwards, no new clinical excellence awards (higher or lower) would be made to medical and dental consultants. This decision has been subject to legal challenge. An agreement was reached through mediation for the design and implementation of a future scheme. A public consultation was carried and DoH are currently considering the response. Any scheme will require Ministerial approval. Whilst the current litigation has been paused, it has not been withdrawn, and therefore the legal case has continued to be treated as a contingent liability at 31 March 2026. At this stage, it is not possible to determine the amount and timing of the financial impact, if any.

19.2 Holiday Pay and Sick Pay Liability

The Trust has made provision for the potential liability for claims for shortfalls to staff in holiday pay, and for breach of contract in relation to sick pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outworkings of legal advice, the Supreme Court judgment, the resolution of claims currently lodged with the Industrial Tribunal in Northern Ireland and will be required to be agreed as part of any negotiated settlement with Trade Unions.

19.3 Public Sector Pensions - Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

19.4 Payment of part time staff who work additional hours whilst on annual leave and sick leave

The Trust has identified an issue in relation to the payment of part time staff who work additional hours when on annual leave or sick leave. Initial assessment in the Trust has indicated that not all part time staff who work additional hours are paid in line with Sections 13.9 and 14.4 of the Agenda for Change Handbook. The Trust has resolved the annual leave fix going forward from April 2023 and a fix was also put in place for sick leave from April 2025. HR have completed some scoping in terms of the liability for individual years. The detailed calculations per year of the retrospective liabilities are still to be quantified. Negotiation also needs to take place with the Trade Unions in relation to this liability and a resource needs identified to progress this work. A paper will be brought to Corporate Management Team for consideration and then negotiations will commence with the Trade Unions.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 20 RELATED PARTY TRANSACTIONS

The Trust is an arm's length body of the Department of Health and as such, the Department of Health is a related party from which the Trust has received income during the year of £1,186m consisting of £1,118m RRL (note 22) and £68m other income (note 4). The Trust is required to disclose details of material transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 Related Party Disclosures. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Chief Executive and is available for inspection by members of the public.

Non-Executive Directors

Certain Non-Executive Directors have disclosed interests with organisations from which the Trust purchased services during 2025/26. Set out below are details of the amounts paid to these organisations. In none of the cases listed, did the Non-Executive Directors have any involvement in the decisions to procure the services from the organisations concerned.

Name	Organisation	Payment to Related Party 2025/26 £000s	Payment to Related Party 2024/25 £000s	Amount Owed to Related Party £000s	Amount Due from Related Party £000s
Prof. H McKenna (NED)	Royal College of Nursing	0.1	4	0	0
Prof. H McKenna (NED)	Alzheimer's Society UK	383.1	367.8	0	0
Prof. H McKenna (NED)	Ulster University	369.8	403.9	0	48.9
Dr Aideen McGinley (NED)	Aisling Centre Enniskillen	101.0	98.4	0	0
Dr Aideen McGinley (NED)	Fermanagh Trust	26.0	20.4	0	0
Rev Canon J McGaffin (NED)	Extern *	484.9	449.6	0	0
Mr Sean Hegarty (NED)	Clarendon Medical **	0.15	0.1	0	0
Dr Thomas Frawley (Chairman)	Southern HSC Trust **	132.76	98.7	0	1.57
Dr Thomas Frawley (Chairman)	Open University **	29.32	34.1	0	0

* *New interest declared in 2025/26. The 2024/25 figure has been included for comparative purposes.*

*** Interest declared in 2024/25, not declared in 2025/26. The 2025/26 figure has been included for comparative purposes.*

Rev Cannon Judi McGaffin is a Non-Executive Director and is connected through a spouse who is a member of the Audit & Risk Committee of Extern.

Professor Hugh McKenna is a Non-Executive Director and holds a number of external positions including Vice Chair of the Alzheimer's Society UK, Professor at Ulster University and Member of the Royal College of Nursing.

Dr Aideen McGinley is a Non-Executive Director and is a voluntary Board member of Aisling Centre Enniskillen and is a trustee of Fermanagh Trust Enniskillen.

Other Board Members and Senior Managers

During the year, none of the other Trust Board Members or Senior Management staff have disclosed interests in organisations that have undertaken any material transactions with the Trust.

WESTERN HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 21 THIRD PARTY ASSETS

The assets held at the reporting period date to which it was practical to ascribe monetary values comprised £5,420k. These third party assets relate to Patient and Resident monies held by the Trust and are set out in the table below.

	2026 £000s	2025 £000s
Monetary assets such as bank balances and monies on deposit	5,420	4,540
Total	**5,420**	**4,540**

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 22 FINANCIAL PERFORMANCE TARGETS

22.1 Revenue Resource Limit

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

In line with departmental financial circular HSC (F) 37-2023 HSC Break-even and Financial Recovery, DoH bodies are required to achieve break even on an annual basis – this had been defined as containing net expenditure to within 0.25% of the final agreed Revenue Resource Limits or £20,000 whichever is the greater.

The Revenue Resource Limit (RRL) for Western HSC Trust is calculated as follows:

RRL Allocated from:	2026 Total £000s	2025 Total £000s
DoH – Strategy Planning & Performance Group	1,100,663	1,032,650
Public Health Agency	8,609	8,902
Northern Ireland Medical & Dental Training Agency	8,349	7,304
Total RRL Received	**1,117,621**	**1,048,856**
Net RRL position	**1,117,621**	**1,048,856**
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	1,191,813	1,169,623
Adjustments		
Research and Development under ESA 10 (amounts not capitalised)	(1,375)	(899)
Depreciation	(42,751)	(38,020)
Amortisation	(1,954)	(1,895)
Impairments	831	(9,551)
Notional Charges	(136)	(133)
Increase/Decrease in provisions (provisions provided for in year less any release)	(22,865)	(64,077)
PFI and other service concession arrangements/IFRIC 12	(6,253)	(6,520)
Adjustment for Income received re Donations/Government Grant/Lottery funding for non current assets	252	278
Total adjustments	**(74,251)**	**(120,817)**

Net expenditure Funded from RRL	**1,117,562**	**1,048,806**
Surplus against RRL	**59**	**50**
Surplus as a percentage of RRL	**0.005%**	**0.005%**

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 22 FINANCIAL PERFORMANCE TARGETS LESS DEFICIT FUNDING (Cont'd)

22.2 Financial Performance Targets Less Deficit Funding

	2026 £000s	2025 £000s
Revenue Resource Limit (RRL)	1,117,621	1,048,856
Less Deficit Funding received	(15,251)	(31,500)
Sub Total	1,102,370	1,017,356
Net Expenditure Funded from RRL	1,117,562	1,048,806
Deficit against RRL Less Deficit Funding received	**(15,192)**	**(31,450)**

22.3 Capital Resource Limit

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

	2026 Total £000s	2025 Total £000s
CRL Allocated from:		
Department of Health – Investment Directorate	54,129	42,076
Public Health Agency	0	0
Total CRL Received	54,129	42,076
Total CRL Issued	0	0
Net CRL Position	54,129	42,076
Capital Resource Limit Expenditure:		
Capital expenditure per additions in Asset notes	57,784	42,396
Charitable Trust fund capital expenditure	(252)	(277)
PFI and other service concession arrangements	(4,774)	(936)
Receipts from sales of fixed assets up to Net book value	(31)	(7)
Adjustment to add items not capitalised in accounts		
Research and Development under ESA 10 (amounts not capitalised)	1,375	899
Net Expenditure Funded from CRL	54,102	42,075
Surplus (Deficit) against CRL	**27**	**1**

WESTERN HEALTH AND SOCIAL CARE TRUST

ANNUAL ACCOUNTS 31 MARCH 2026

NOTE 23 EVENTS AFTER THE REPORTING PERIOD

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

NOTE 24 DATES AUTHORISED FOR ISSUE

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

Western Health and Social Care Trust

WESTERN HEALTH AND SOCIAL CARE TRUST

PATIENTS'/RESIDENTS' MONIES ACCOUNTS

YEAR ENDED 31 MARCH 2026

STATEMENT OF TRUST'S RESPONSIBILITIES IN RELATION TO PATIENTS' / RESIDENTS' MONIES

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

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

WESTERN HEALTH AND SOCIAL CARE TRUST – PATIENTS' AND RESIDENTS' MONIES

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

Opinion on account

I certify that I have audited Western Health and Social Care Trust's account of monies held on behalf of patients and residents for the year ended 31 March 2026] under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion the account:

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of Western Health and Social Care Trust for the year ended 31 March 2026 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the financial transactions recorded in the account statements conform to the authorities which govern them.

Basis for opinions

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

My staff and I are independent of Western Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Revised Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Western Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Trust for the account

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

- maintaining proper accounting records;
- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the Western Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust anticipates that the services provided by Western Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the account

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Western Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and

regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;

- making enquires of management and those charged with governance on Western Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Western Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the 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 financial transactions recorded in the account conform to the authorities which govern them.

Report

I have no observations to make on this account.

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

1 July 2026

WESTERN HEALTH AND SOCIAL CARE TRUST
YEAR ENDED 31 MARCH 2026
ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS

Previous Year £	Receipts	£	£
	Balance at 1 April 2025		
3,552,554	1. Investment (at cost)	4,348,281	
300,946	2. Cash at Bank	174,943	
16,800	3. Cash in Hand	16,300	4,539,524
2,858,070	Amounts received in the year		2,904,007
150,726	Interest Received		153,625
6,879,096	**Total**		**7,597,156**
	Payments		
2,339,572	Amounts paid to or on behalf of patients / Residents		2,176,933
	Balance at 31 March 2026		
4,348,281	1. Investments (at cost)	5,121,906	
174,943	2. Cash in Bank	283,017	
16,300	3. Cash in Hand	15,300	5,420,223
6,879,096	**Total**		**7,597,156**

Cost Price £	Schedule of investments held at 31 March 2026	Nominal Value £	Cost Price £
4,348,281	Bank of Ireland	5,121,906	5,121,906

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

Director of Finance: Eileen McCauley

Date: 25 June 2026

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

Chief Executive: Morgan

Date: 25 June 2026

Glossary

ACU	Ambulatory Care Unit
ADHD	Adult Attention Deficit Hyperactivity Disorder
AFC	Agenda for change
AHP's	Allied Health Professions
AHRO	Access to Health Records Order
AIPB	Area Integrated Partnership Board
AMHD	Adult Mental Health & Disability Services
AMR	Automatic Meter Reading
AMU	Acute Medical Unit
ANPR	Automatic number plate recognition
APR	Annual Progress Report
ARAC	Audit & Risk Assurance Committee
ARBI	Alcohol Related Brain Injury
ARSAC	Nuclear Medicine Licences
ASD	Autism Spectrum Disorder
ASW	Approved Social Worker
AUC	Assets Under Construction
BHSCT	Belfast Health & Social Care Trust
BSO	Business Services Organisation
C&AG	Comptroller and Auditor General
CAMHS	Child and Adolescent Mental Health Service
CARE	Career Average Revalued Earnings
CDI	Clostridioides Difficile
CETV	Cash Equivalent Transfer Value
CHC	Continuing Healthcare

CHKS	Comparative Health Knowledge System
CISM	Critical Incident Stress Management
CMT	Corporate Management Team
CPD	Commissioning Plan Direction
CRL	Capital Resource Limit
CSCG	Clinical and Social Care Governance
CYP	Children and Young People
DAC	Direct Award Contracts
DoF	Department of Finance
DoH	Department of Health
DoLS	Deprivation of Liberty Safeguards
DVMB	Delivering Value Management Board
ECNI	Equality Commission for Northern Ireland
ED	Emergency Department
EOSC	Elective Overnight Stay Centre
ERST	Employee Resourcing Support Team
ESA10	European System of Accounts
EWTS	Emotional Wellbeing Teams in Schools
FOI	Freedom of Information
FReM	Financial Reporting Manual
FYT	Foundation training year
GEMS	Graduate Entry Medical School
GMC	General Medical Council
H&SC	Health & Social Care
HCAI	Health Care Acquired Infection
HSCPS	HSC Pension Scheme
HSDU	Hospital Sterilisation Decontamination Unit

HVO	Hydrotreated Vegetable Oil
ICO	Information Commissioners Office
ICS	Integrated Care Systems
IEAP	Integrated Elective Access Protocol
IFIT	Intelligent file inventory tracking
IFRS	International Financial Reporting Standards
IGSG	Information Governance Steering Group
IPC	Infection Prevention & Control
ITI	Improvement through Involvement
JE	Job Evaluation
LAC	Looked After Children
LEPs	Local Education Providers
LMF	Leader and Manager Framework
LPS	Land and Property Services
M&M	Morbidty and Mortality
MCA	Mental Capacity Act
MDEC	Multi-Disciplinary Education Centre
MDT	Multi-Disciplinary Team
MHRA	Medicines and Healthcare products Regulatory Agency
MIU	Minor Injury unit
MLA	Medical Licencing Assessment
MORE	Medicines Optimisation Regional Efficiency Programme
MPMNI	Managing Public Money Northern Ireland
MRSA	Methicillin-resistant staphylococcus aureus
MRU	Mobile Research Clinic
MTI	Medical Training Initiative
N2NI	New to Northern Ireland

NBO	Nurse Bank Office
NED's	Non-Executive Directors'
NHSCT	Northern Health & Social Care Trust
NIAIC	The Northern Ireland Adverse Incident Centre
NIAS	Northern Ireland Ambulance Service
NICEAC	Northern Ireland Clinical Excellence Awards Committee
NICS	Northern Ireland Civil Service
NIME	National Innovation in Medical Education
NIPSO	Northern Ireland Public Services Ombudsman
NIS	Network & Information Systems
NSTEMI	Non-ST segment elevation myocardial infarction
NTS	National Training Survey
NWCNR	North West Centre for Neuro-Rehabilitation
OHPCC	Omagh Hospital and Primary Care Complex
OHW	Occupational Health & Wellbeing
ONS	Office of National Statistics
OWD	Organisation and Workforce Development
PA	Physician Associate Programme
PACU	Post Anaesthetic Care Unit
PCC	Patient Client Council
PFI	Private Finance Initiative
PHA	Public Health Agency
PPO	Periodic Payment Order
R&D	Research & Development
RCC	Regional Coordination Centre
RCOP	Royal College of Paediatrics
RCPCH	Royal College of Paediatrics and Child Health

READY DOCS	Readiness Enhancement and Development for new Doctors via Simulation
RESWS	Regional Emergency Social Work Service
ROU	Right-of-use
RQIA	Regulation and Quality Improvement Authority
RRG	Rapid Review Group
RRL	Revenue Resource Limit
RRP	Recruitment and Retention Premium
SAI	Serious Adverse Incident
SAR	Subject access request
SDP	Service Delivery Plan
SDT	Self Development Time
SEF	Strategic Engagement Forum
SEHSCT	South Eastern Health & Social Care Trust
SGEQMENI	Strategic Group for the Enhancement of the Quality of Medical Education in Northern Ireland
SIF	Support Intervention Framework
SOF	Strategic Outcomes Framework
SoM	School of Medicine
SOMs	Systems Oversight measures
SPCPs	Specialist Palliative Care Team
SQMS	Safety Quality Management System
STDA	Short Term Detention Authorisation
SWAH	South West Acute Hospital
TTT	Teach the Teacher
TZS	Towards Zero Suicide
UKAS	Clinical Pathology Accreditation Services

UU	Ulster University
WLI	Waiting List Initiative
YJA	Youth Justice Agency