The Regulation and Quality Improvement Authority

RQIA ANNUAL REPORT AND ACCOUNTS

2025
2026

Laid before the Northern Ireland Assembly under Article 3(2) and Schedule 1, paragraph 12(5) of The Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 by the Department of Health on **21 July 2026**.

The Regulation and Quality Improvement Authority

This report is also available on RQIA's website at www.rqia.org.uk

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Chair and Members' Foreword

On behalf of the Authority, I am pleased to present the Annual Report and Accounts for the year 1 April 2025 to 31 March 2026. The challenges recorded in last year's Report and Accounts, of financial and resource constraints, compounded by an outdated legislative framework and the increasing demands and complexity of the health and social care sector in Northern Ireland, have continued to impact on our ability to secure and improve the quality and availability of health and social care services.

The Authority's staff, led by the Chief Executive, have continued to work with commitment, skill and creativity to meet the challenges, and the Authority wishes to put on record its appreciation for their effort; I should also like to record the Authority's appreciation for the contribution of Professor Stuart Elborn, who left the Authority on taking up post as Chair of the Belfast Health and Social Care Trust; and to welcome Rodney Morton and Derek Clydesdale as Authority Members.

However, RQIA continues to be unable, within the resources provided to it, to meet the statutory requirements for frequency of inspections of services registered under Part III of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003, as set by the Department of Health in the Fees and Frequencies Regulations of 2005. Instead, the RQIA has continued to undertake a full physical inspection of care homes at least once per year (rather than twice) with additional attention paid to those services that have been the subject of concerns. Based on monitoring of this risk-based approach, RQIA has advised the Department of its view that a reduction in the current statutory frequency of inspection is justified; and has also advised the Department on updating the current fee structure and levels. Full details of RQIA's actions and activity under Part III are given in the body of this report.

Under the strategic leadership of the Authority, during the year RQIA has continued to intensify and reshape its approach to its duties and functions under Part IV of the 2003 Order (Duty of Quality in the statutory sector). The integration of HSCQI, and the transfer into RQIA of Project ECHO have enabled the creation of a dedicated Directorate for Statutory Services and Quality Improvement, aimed at providing better support to the Department and to the Trusts in addressing current challenges, and meeting the ambition of the Reset Programme.

This strategic drive has underpinned the development, through co production, of Northern Ireland's first "Patient Safety Culture" Assessment Framework ("Being Human") published in September 2025, and endorsed across the HSC system. This, and its suite of enabling toolkits, provides a structured, evidence-informed approach to identify and address cultural issues that clearly impact on safety. It provides a key mechanism for 'whole system' learning, assurance, and the delivery of safe, compassionate care. It is complementary to, and supports patient safety and service quality policies such as "Being Open", the revised Serious Adverse Incident procedures, and the People to Partners Initiative. The Authority will continue to build on this important area of its statutory functions.

The Authority's Mental Health Committee has provided a focus for taking forward new approaches to the protection of some of the most vulnerable people in Northern Ireland, enhancing their ability to live the best possible life; with intensified scrutiny of the commissioning arrangements for residential learning disability services. The Authority is conscious of the increasingly diverse range of arrangements for support for people living with mental health and learning disability.

It will work with stakeholders, including residents and families, to better understand these arrangements and develop appropriate responses, including advice on any legislative changes that may be required to enhance safety and assurance of service quality.

The Authority is committed to continuing to use its powers and exercise its functions, efficiently, effectively, and to the greatest possible extent, to achieve its core purpose - to secure and improve the quality and availability of health and social care in Northern Ireland.

Christine Collins MBE
Chair
2 July 2026

SECTION 1:

PERFORMANCE REPORT

Performance Overview

This Performance Report outlines RQIA's purpose, the outcomes we aim to achieve, our strategic objectives, and an overview of performance against those objectives during 2025–26, including how key risks were managed.

About The Regulation and Quality Improvement Authority

The Regulation and Quality Improvement Authority (RQIA) was established as an arm's length body of the Department of Health (DoH) under the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003. In line with Article 3 of, and Schedule 1 to, the 2003 Order and the Department's Framework Document, RQIA's duties are to provide independent information on the availability and quality of health and social care services in Northern Ireland, and to encourage improvements in those services.

RQIA works so that everyone in Northern Ireland experiences better quality health and social care as a result of our actions. We listen carefully to patients, service users and staff, and we work in partnership with providers and other regulators to ensure care is safe, effective, compassionate and well-led.

Core Purpose

RQIA's core purpose is *"to secure and to improve the safety and quality of health and social care services in Northern Ireland."*

Values

As the independent regulator for health and social care, RQIA is guided by core values:

- we put those impacted by the HSC system at the heart of all we do;
- we use evidence as the foundation for our actions;
- we speak and act independently and with integrity; and
- we work in partnership with others.

These values, together with the regional HSC values of *working together, excellence, openness & honesty, and compassion*, underpin all of our decisions and activities.

RQIA's Duties

RQIA's duties as set out in legislation include:

- **Keeping the Department of Health informed** about the provision of health and social care services, particularly regarding their availability and quality;
- **Encouraging improvement** in the quality of those services;
- **Protecting the interests of people** with mental health conditions and those with learning disabilities; and
- **Registering, inspecting and enforcing** standards in those services within our remit, to ensure providers comply with regulations and minimum care standards.

RQIA's Functions

RQIA's functions under the 2003 Order include:

- Registering and inspecting a broad spectrum of services (from care homes and domiciliary agencies to independent clinics and hospitals) against regulations and standards, highlighting good practice and requiring improvements where needed.
- Reviewing and reporting on the quality of services delivered by Health and Social Care (HSC) Trusts, including clinical and social care governance in the statutory sector;
- Providing advice and information to the DoH when requested and;
- Advising the DoH about any changes which the RQIA considers should be made in the DoH standards.

RQIA's Role as the Mental Health Commission

RQIA has a range of duties and functions in relation to mental health conditions, learning disability and others who are covered by the definition of mental disorder under the Mental Health (Northern Ireland) Order 1986. The Health and Social Care (Reform) Act 2009 established RQIA as the Mental Health Commission for Northern Ireland. These functions include a statutory duty under Article 86 of the Mental Health (Northern Ireland) Order 1986 to make inquiry where there is reason to believe that a person with a mental disorder may be experiencing ill-treatment, deficiencies in care or treatment, improper detention or guardianship, or where their property may be at risk of loss or damage. This duty is focused on safeguarding the rights, welfare and interests of individual patients, reflecting the person-centred nature of RQIA's functions under the Mental Health Order. RQIA is also responsible for appointing medical practitioners for the purposes of Part II of the Order (Compulsory Admission to Hospital and Guardianship) and Second Opinion Appointed Doctors (SOADs) for the purposes of Part IV (Consent to Treatment).

RQIA has other responsibilities set out in legislation. These include:

- the monitoring of services under the *Ionising Radiation (Medical Exposure) Regulations (NI) 2018* to protect service users and staff from inappropriate exposure to radiation; and
- as part of the UK's National Preventive Mechanism under OPCAT, we visit places of detention (such as mental health facilities, children's secure accommodation, prisons and police custody suites), to safeguard the rights of those held.

Furthermore, RQIA is a prescribed authority for whistleblowing (under the Public Interest Disclosure legislation), meaning we can receive protected disclosures from staff about service failings relating to the quality, safety and availability of services. Every such disclosure is taken seriously and acted upon with priority, while we endeavour to protect the whistleblower's rights.

Key Sectoral Issues and Risks Affecting the Achievement of RQIA's Objectives

The financial outlook continued to be challenging throughout 2025-26 for all public sector organisations, including RQIA. Taking account of increasing demands and limited resources, RQIA has adopted a risk-based approach to regulated activities. RQIA has committed significant engagement with public inquiries, including the Muckamore Abbey Hospital Inquiry and the Covid-19 Public Inquiry (particularly Module 6) and has responded to requests for information throughout the inquiries.

The Authority, comprising RQIA's Chair and Authority Members, continues to highlight the shortfall in capacity required to meet the specific regulatory requirements setting out RQIA's duties and functions in both registered independent sector services and in statutory services. The Authority has actively engaged with the Department on the need to update RQIA's founding legislation (The 2003 Order) and the supporting Fees and Frequencies Regulations to support a sustainable regulatory service in the future that draws less on public funding to fulfil its duties.

The Authority continues to stress that, while RQIA's risk-based approach to regulation is pragmatic under the current financial circumstances, it does not fully comply with the outdated legislation that sets out a statutory frequency of inspections of registered services, underscoring the need for those regulations to be updated to reflect changes in services provision over the last 25 years and a modernised approach to regulation. Despite this challenging environment, the Authority remains clear that being able to take firm regulatory action when required to safeguard all those in receipt of care is essential for protecting service users and patients.

Risks Which Could Affect the Going Concern Principle

RQIA prepares its annual accounts and financial statements on a going concern basis, on the assumption that it will continue to operate for the foreseeable future. Given the lack of additional resource being available through a fees based approach, this amounts to a real-term reduction in available funding, as demand increases, with resulting impact on the volume of regulatory activities RQIA can deliver. This is managed by prioritising essential statutory functions and continually assessing presenting risks to RQIA's ability to carry out its duties and functions.

With mitigating actions in place, the Authority is satisfied that there is no material risk to RQIA's viability as a going concern for the next year, although it is evident that a sustained flat-budget scenario necessitates doing less with less, and that results in not meeting the statutory minimum number of inspections for some registered services. The Authority continues to make representations to the DoH, regarding a reformed funding model and updated legislative framework to ensure the long-term sustainability of regulation.

Workforce Related Risks

It remains evident to the Authority that RQIA does not have sufficient funding to recruit the required staffing, in number and in certain skills, to meet all of its statutory duties fully. Under existing fee arrangements for Registered services, RQIA recovers around 10% of the costs of carrying out our regulatory functions.

During the year, RQIA has provided guidance to the DoH in relation to recovering the costs of regulation through updated legislation.

Strategic Overview

RQIA's long-term direction is guided by our *Strategic Plan 2022–28*, which came into effect in March 2023, following a public consultation. This plan articulates four strategic objectives for RQIA:

- **Scrutiny** (register, inspect, report, enforce);
- **Improve** (work with others to enhance safety and quality);
- **Build** (partnerships to strengthen safety); and
- **Inform** (use our insight to influence and shape service transformation).

These objectives are underpinned by three enabling priorities:

- Excellence in leadership and governance;

- A confident, competent and supported workforce; and
- Effective management of resources (finance, ICT, accommodation).

Each year, an Annual Management Plan sets out specific priorities and targets to deliver on the Strategic Plan.

For 2025–26, our Management Plan continued to carry forward key actions from the previous year (including those delayed due to resource constraints) and introduced new actions aligned to the 2022–28 strategy. Progress against these priorities is monitored by the Authority and reported quarterly.

Chief Executive's Statement

Briege Donaghy – Chief Executive

The Regulation and Quality Improvement Authority's Annual Report and Accounts provides a summary of RQIA's activities and performance during the period 1 April 2025 to 31 March 2026.

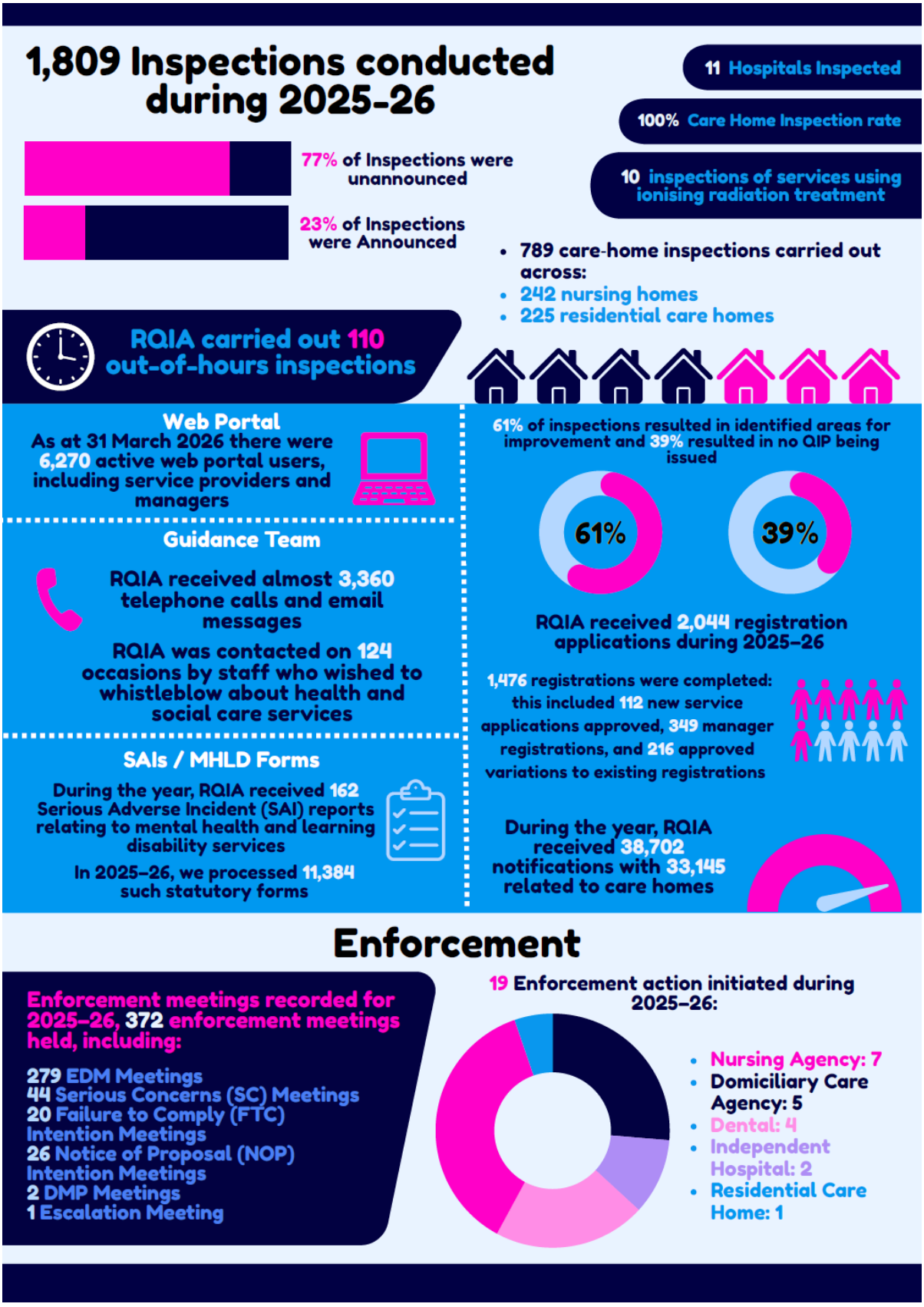
During the year, 1,809 inspections were carried out at a wide range of health and social care services, marking an increase of almost 300 inspections completed, compared to the previous year. These inspection reports were published on RQIA's website. This included inspection reports for Children's services, which to meet legislative requirements, we ensured that the name and address of the service were not published. To protect their privacy, no child or young person was referred to or identifiable in any inspection report.

We also conducted 11 inspections at HSC hospital services and 21 at inpatient Mental Health and Learning Disability wards across the five health and social care trusts. There is growth in the number of services registered with RQIA, particularly in relation to independent hospitals and domiciliary care providers. In total, RQIA received 2,044 registration applications during 2025–26 (including applications for new service registrations, new managers, and requests to vary or cancel registrations).

RQIA's Guidance Team continues to receive a high volume of calls, who provide advice and guidance to service users and their families, as well as service providers. As a prescribed organisation under the Public Interest Disclosure (whistleblowing) legislation we appreciate all those who have come forward to raise their concerns and inform RQIA's work.

Thank you to those using health and social care services, their families and all staff members, who have contributed to the regulatory work of RQIA across the year through their involvement.

The following infographic provides a summary of key activity during the year.



Briege Donaghy
Chief Executive
2 July 2026

Performance Analysis

The following analysis describes RQIA's performance in its main areas of activity: registering and inspecting services; monitoring quality and availability of care; conducting reviews and investigations; engaging the public who brings issues and concerns to us; and working in partnership with other organisations to improve health and social care services.

RQIA comprises four operational directorates, supported by a Corporate Affairs and Business Services division, supporting the Office of the Chair and Chief Executive. The four operational Directorates are:

Adult Care Services Directorate

The Adult Care Services Directorate is responsible for registration and regulation of adult social care services including nursing homes, residential care homes, adult day care centres, domiciliary care agencies (including supported living schemes), nursing agencies and adult placement agencies.

HSC Quality Improvement and Regulation Directorate

RQIA's HSC Quality Improvement and Regulation Directorate oversees RQIA's work in HSC Trust-operated services. This includes hospital services (such as inspections of acute hospital settings) and leading RQIA's programme of thematic reviews and investigations across the health and social care sector.

Mental Health, Learning Disability (MHLD), Children's Services and Prison Healthcare

RQIA's MHLD, Children's and Prison Healthcare Directorate is responsible for the delivery of RQIA's duties under Northern Ireland's Mental Health legislation. It is also responsible for the registration, regulation and oversight of children's services including: children's residential care homes, young adult supported accommodation; and child and adolescent mental health services (CAMHS). It also provides oversight of health care provision in prisons, secure settings and places of detention. This Directorate also leads on RQIA's functions under the Mental Capacity Act and our role in the UK's National Preventive Mechanism (OPCAT) for places of detention.

Independent Healthcare Directorate

The Independent Healthcare Directorate focuses on the registration and regulation of independent sector health care services, such as independent hospitals and hospices, private clinics (including cosmetic laser services), independent medical agencies, and private dental practices. This directorate was formed by separating out independent healthcare from the combined remit it previously held, reflecting the continued growth in the number of independent healthcare services registering with RQIA.

Regulation of Health and Social Care Services

RQIA's regulatory activities under Part III of the 2003 Order (Regulation of Establishments and Agencies - Registered Services) remained a core focus in 2025–26. We continued to register new providers and managers, inspect services against relevant regulations and standards, and take enforcement action where necessary to ensure compliance.

Registration

In total, RQIA received **2,044 registration applications** during 2025–26 (including applications for new service registrations, new managers, and requests to vary or cancel registrations). This reflects an increase of almost 500 applications on the previous year.

During 2025-26, **1,476 registrations** were completed: this included **112** new service applications approved, **349** manager registrations, and **216** approved variations to existing registrations.

Table 1 below provides a summary of the number of services registered with RQIA at 31 March 2026, compared to the previous year, across each service type. Overall, there was a modest net increase in the total number of registered services, indicating growth in some sectors (notably domiciliary care agencies and Independent Hospitals).

Table 1: Services Registered Under Part III of 2003 Order

Service Type	Registered as at 31.03.2026	Change since 31.03.2025
Agencies and Day Care	**552**	**0**
Adult Placement Agency	5	0
Day Care Setting	149	-4
Domiciliary Care Agency	332	+12
Nursing Agency	66	-8
Care Homes	**467**	**-2**
Nursing Home	242	0
Residential Care Home	225	-2
Children's Services	**65**	**+4**
Children's Home	61	+4
Residential Family Centre	1	0
Voluntary Adoption Agency	3	0
Independent Healthcare	**507**	**+4**
Dental Practice	370	-5
Independent Clinic	10	-1
Independent Hospital	116	+8
Independent Medical Agency	11	+2
Total	**1,591**	**+6**

Statutory Duty of Quality: Services delivered or commissioned by HSC Organisations

Under Part IV of The Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 – Quality of Health and Personal Social Services, RQIA provides the DoH with assurance of the quality of care against The Quality Standards for Health and Social Care (2006), in relation to a range of services, which are not required to register with RQIA under legislation (see Table 2 below).

Table 2: Services Subject to Quality Oversight Under Part IV of the 2003 Order

Service Type	Services as at 31 March 2026	Change since 31 March 2025
Hospitals	**29**	**0**
HSC Hospital	29	0
Mental Health and Learning Disability (MHLD)	**52**	**0**
MHLD Ward	52	0
Independent Healthcare	**66**	**+3**
Service using Ionising Radiation Treatment	66	+3
Children's Services	**47**	**0**
Child and Adolescent Mental Health Ward	4	0
School Boarding Department	4	0
Young Adult Supported Accommodation	17	0
Supported Lodging*	5	0
Leaving and Aftercare Service*	17	0
Secure Settings	**14**	**0**
HM Prison	5	0
Police Custody Suite	9	0
Total	**208**	**+3**

Inspections

Frequency of Inspection

Inspections of registered services are undertaken by RQIA under Part III of The Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 (the 2003 Order) and in line with The Regulation and Improvement Authority (Fees and Frequency of Inspections) Regulations (Northern Ireland) 2005 (as amended). These regulations direct RQIA to inspect each nursing home, residential care home and children's home at least twice each year; private dental services once every two years; voluntary adoption agencies once every three years and all other registered services (adult placement agencies; day care settings; domiciliary care agencies; independent health care services; nursing agencies and residential family centres) at least once per year.

The vast majority of RQIA's inspections (77%) are unannounced (see Tables 3 and 4 below), with 97% of the 789 care home inspections conducted by RQIA taking place with no advance notice to the provider.

Table 3: Announced/Unannounced Inspections by Specialism, 2025-26

Specialism	Announced	Unannounced	Grand Total	% Unannounced
Care	398	1144	1542	74%
Estates	8	6	14	43%
Finance	12	2	14	14%
Pharmacy	3	236	239	99%
Grand Total	**421**	**1388**	**1809**	**77%**

Throughout the year, RQIA continued to work on the basis of a frequency based inspection coupled with a risk-based approach to inspection. We have advised the DoH of this approach, due to ongoing funding and capacity issues. This approach focuses RQIA's limited resources on identified areas of risk brought to its attention through information and intelligence received from a range of sources, coupled with regular inspections. While the Authority recognises that this is in breach of the requirements set out in Fees and Frequency regulations for these services, it considers that this approach provides the best protection to the public, using RQIA's resources to best effect. Under this approach, RQIA ensures that all nursing and residential care homes have at least one on premises inspection per year. Those services identified as at greater risk are monitored more closely, and may be subject to more frequent inspection.

Table 4: Inspections Conducted under Part III of the 2003 Order

Service Type	Announced	Unannounced	Total
Agencies and Day Care	**44**	**478 (92%)**	**522**
Adult Placement Agency	1	4 (80%)	5
Day Care Setting	4	134 (97%)	138
Domiciliary Care Agency (Conventional)	8	125 (94%)	133
Domiciliary Care Agency (Supported Living)	4	186 (98%)	190
Nursing Agency	27	29 (52%)	56
Care Homes	**23**	**766 (97%)**	**789**
Nursing Home	12	411 (97%)	423
Residential Care Home	11	355 (97%)	366
Children's Services	**8**	**90 (92%)**	**98**
Children's Home	8	89 (92%)	97
Voluntary Adoption Agency	-	-	-
Residential Family Centre	-	1(100%)	1
Independent Healthcare	**329**	**25 (7%)**	**354**
Dental Practice	214	4 (2%)	218
Independent Clinic	9	- (0%)	9
Independent Hospital	104	21 (17%)	125
Independent Medical Agency	2	- (0%)	2
Total	**404**	**1359 (77%)**	**1763**

RQIA has oversight of and inspects mental health and learning disability services; services using ionising radiation treatments; children's services (other than children's homes); and health care in secure settings including prisons. These activities are governed by Part IV of The Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 and a range of other legislation, standards and guidance.

Table 5: Inspections Conducted under Part IV of the 2003 Order

Service Type	Announced	Unannounced	Total
HSC Hospitals	**3**	**8 (73%)**	**11**
HSC Hospital (Acute)	2	2 (50%)	4
HSC Hospitals (MHLD)	0	5 (100%)	5
HSC Trust-wide System	1	1 (50%)	2
Mental Health and Learning Disability (MHLD)	**-**	**21 (100%)**	**21**
MHLD Wards	-	21 (100%)	21
Independent Healthcare	**10**	**- (0%)**	**10**
Service using Ionising Radiation Treatment	10	- (0%)	10
Children's Services	**2**	**- (0%)**	**2**
Child and Adolescent Mental Health Facility	-	- (0%)	-
School Boarding Department	2	- (0%)	2
Young Adult Supported Accommodation	-	- (0%)	-
Secure Settings	**2**	**- (0%)**	**2**
HM Prison	2	- (0%)	2
Police Custody Suite	-	- (0%)	-
Total	**17**	**29 (63%)**	**46**

Before each inspection, inspectors review the service's regulatory and inspection history, held on RQIA's iConnect information management system. This includes a wide range of intelligence such as: statutory notifications from the service relating to the occurrence of specific categories of incidents; details of serious concerns or RQIA enforcement action; complaints or compliments from service users, their families or advocates; whistleblowing from staff members; information from other statutory organisations such as HSC trusts, the Commissioners for Older People and for Children and Young People, or Patient and Client Council.

During each inspection, RQIA examines the arrangements in place to ensure the delivery of safe, effective and compassionate care, in line with relevant legislation, standards and guidance. Inspectors also consider if the service is well-led, through an assessment of the quality of leadership and management within each service.

RQIA values the information received from a range of sources, providing a well-rounded view of a service. During the course of an inspection, RQIA inspectors can hear about the experiences of those in receipt of care and, where possible, through speaking with relatives, friends and carers about their views on the services they receive.
RQIA carried out **110** out-of-hours inspections at nursing, residential care and children's homes (**11%** of inspections to these services) to examine practice in the evening/overnight period.

RQIA inspectors also engage with the management, staff and health and social care personnel, which may include care managers, tissue viability nurses, social workers, general practitioners and allied health professionals to hear their views and experience of the service. Following a successful recruitment exercise in 2024-25, RQIA continued to develop plans to engage Inspection Support Volunteers in a number of inspections, working alongside inspectors to capture the experiences of service users in care homes. A further recruitment exercise was completed in 2025-26, welcoming additional Inspection Support Volunteers. RQIA continues to embed this approach across a range of inspections and service types.

Informing Inspections

Notifications

Services registered with RQIA under Part III of the 2003 Order are required to notify RQIA of certain categories of incidents or events which occur within their service. These include:

- accidents and incidents;
- deaths (expected and unexpected);
- infectious diseases;
- injuries and fractures;
- medication issues;
- misconduct;
- police incidents, theft or burglary.

Table 6: Notifications by Service Type

Service Type	Notifications Received
Agencies and Day Care	**1,878**
Adult Placement Agency	12
Day Care Setting	963
Domiciliary Care Agency	764
Nursing Agency	139
Care Homes	**33,145**
Nursing Home	17,874
Residential Care Home	15,271
Children's Services	**2,595**
Children's Home	2,592
Residential Family Centre	3
Voluntary Adoption Agency	-
Independent Healthcare	**1,084**
Dental Practice	53
Independent Clinic	-
Independent Hospital	1,029
Independent Medical Agency	2
Total	**38,702**

A secure online web portal is used by service providers to communicate with RQIA on matters relating to inspections and for the submission of statutory notifications. As at 31 March 2026, there were **6,270** active web portal users, including service providers and managers.

During the year, 38,702 statutory notifications were submitted to RQIA via this portal. In each case, the inspector for the service assessed the notification to determine whether action was required, or if wider issues were emerging that required further consideration.

Safeguarding

In line with regional safeguarding guidance (the Adult Safeguarding Prevention and Protection in Partnership (DoH, Department of Justice, 2015)), RQIA is required to be advised by HSC Trusts about safeguarding allegations or incidents in services registered under Part III of the 2003 Order. In addition, under the Registered Services Notification system, registered providers are also required to advise RQIA of safeguarding matters and/or staff misconduct incidents.

When RQIA is advised of a safeguarding incident, it is recorded on the iConnect system against the appropriate service. Safeguarding investigations are led by HSC Trusts and/or the Police Service of Northern Ireland depending on the nature of the incident. RQIA participates where required, acting on any regulatory issues identified during an investigation.

For services governed by Part IV of the 2003 Order, while RQIA is not required to be notified of safeguarding allegations or incidents in these services, under Article 41 of the 2003 Order RQIA can request the provision of information necessary for its functions. We exercised this approach in relation to adult safeguarding incidents reported at Muckamore Abbey Hospital.

The table below provides a breakdown of the number of safeguarding notifications from registered service providers, recorded by service type.

Table 7: Safeguarding Notifications by Service Type

Service Type	Number of Notifications 2025-26	Number of Notifications 2024-25
Adult Placement	4	5
Day Care Setting	129	135
Domiciliary Care	94	129
Nursing Agency	28	18
Nursing Home	1,340	1,100
Residential Care Home	701	678
Children's Home	88	91
Independent Hospital	4	3
Dental Practice	-	1
Total	**2,388**	**2,160**

Inspection Outcomes

At the conclusion of each inspection, RQIA's inspectors provide verbal feedback to the management of the service, highlighting areas of good practice and any issues that require immediate attention. Following the inspection, a written inspection report is shared with the

provider, this report is published on RQIA's website at: www.rqia.org.uk (note: reports for children's services are published in an anonymised format, the service name and address are not published). Where an inspection involves care, pharmacy, estates and/or finance inspectors, a single report is produced. Where a service does not meet the regulatory standards required, a quality improvement plan (QIP) is appended to the inspection report, stating the required areas for improvement, along with provider's response detailing the actions it is taking to address these concerns. Where necessary, enforcement action may also take place.

During 2025-26 the outcome of 696 inspections (39%) demonstrated that the service was operating in compliance with the relevant legislation and standards, with no areas for improvement identified by RQIA inspectors. This compares to 35% in 2024-25 and a similar level in the previous year.

Table 8: Inspection Outcome for Services Inspected under Part III of the 2003 Order

Service Type	QIP Issued	No QIP Issued	Total	% of inspections with Areas for Improvement Stated
Agencies and Day Care				
Adult Placement Agency	1	4	5	20%
Day Care Setting	66	72	138	48%
Domiciliary Care Agency	148	175	323	46%
Nursing Agency	22	34	56	39%
Care Homes				
Nursing Home	342	81	423	81%
Residential Care Home	310	56	366	85%
Children's Services				
Children's Home	68	29	97	70%
Voluntary Adoption Agency	0	0	0	0%
Residential Family	0	1	1	0%
Independent				
Dental Practice	62	156	218	28%
Independent Clinic	3	6	9	33%
Independent Hospital	44	81	125	35%
Independent Medical Agency	1	1	2	50%
Total	**1,067**	**696**	**1,763**	**61%**

Table 9: Inspection Outcome for Services Inspected under Part IV of the 2003 Order

Service Type	QIP Issued	No QIP Issued	Total	% of inspections with Areas for Improvement Stated
Hospital				
HSC Hospital	11	0	11	100%
Mental Health and Learning Disability (MHLD)				
MHLD Ward	21	0	21	100%
Independent Healthcare				
Service using Ionising Radiation Treatment	10	0	10	100%
Children's Services				
Child and Adolescent Mental Health Facility	0	0	0	0%
School Boarding Department	0	2	2	0%
Young Adult Supported Accommodation	0	0	0	0%
Secure Settings				
HM Prison	2	0	2	100%
Police Custody Suite	0	0	0	0%
Total	**44**	**2**	**46**	**96%**

Enforcement

In all its activities, RQIA's key priority is the safety and wellbeing of everyone who avails of Northern Ireland's health and social care services. Where RQIA identifies or substantiates a concern about a service, RQIA has a range of legislative options which are considered to determine the appropriate action to address the shortcomings in care or service provision.

The first step is to convene an internal "enforcement decision making" meeting (EDM), where the inspector for the service, senior inspectors and the assistant director discuss the information. Throughout this process, RQIA's decision-making places a clear focus on the safety and wellbeing of those in receipt of the service.

Where the issues do not meet the threshold for formal enforcement action, a "serious concerns" meeting is held with the service provider. Here RQIA details its concerns and sets out actions required by the management of the service to address these issues, within clearly defined timescales. RQIA assesses the service's progress through a follow-up unannounced inspection.

Where more serious concerns have been identified RQIA holds an "intention to take enforcement action" meeting with the management of the service to detail RQIA's concerns and to allow the service provider to advise on its proposed actions. Should the service provider give appropriate assurances, formal enforcement action may not proceed, however, RQIA will continue to monitor the service closely.

Where a registered provider is unable to provide assurances of their ability to address the concerns highlighted, RQIA has power to issue one or more enforcement notices.

These may include:

- improvement notices;
- notices of failure to comply with regulations;
- a notice of proposal to place conditions on the registration of the service which may include deregistering a service or provider;
- immediate action through an urgent Order from a Justice of the Peace.

During 2025-26, RQIA conducted 372 enforcement meetings. These included 279 internal Enforcement Decision Making meetings (EDMs) to determine the actions required to address identified concerns (this compares to 305 during 2024-25). This resulted in 44 “serious concerns” (SC) meetings with providers (33 in 2024-25); and 46 “intention to take enforcement action” meetings (57 in 2024-25). RQIA conducted 20 Failure to Comply (FTC) meetings, 26 Notice of Proposal (NOP) meetings and 2 Decision Making Panels (DMP) were held during the year.

Table 10: Enforcement Meetings

Meeting Type	Number of Enforcement Meetings
EDM Meeting	279
SC Meeting	44
FTC Intention Meeting	20
NOP Intention Meeting	26
DMP Meeting	2
Escalation Meeting	1
Grand Total	**372**

Table 11: Enforcement Meetings with Services Inspected under Part III of the 2003 Order

Service Type	Number of Enforcement Meetings
Agencies and Day Care	**124**
Day Care Setting	31
Domiciliary Care Agency	73
Nursing Agency	20
Care Homes	**134**
Nursing Home	78
Residential Care Home	56
Children’s Services	**50**
Children's Home	50
Independent Healthcare	**38**
Dental Practice	32
Independent Hospital	6
Total	**346**

Table 12: Enforcement Meetings with Services Inspected under Part IV of the 2003 Order

Service Type	Number of Enforcement Meetings
Hospitals	**15**
HSC Hospital	15
Mental Health and Learning Disability (MHLD)	**8**
MHLD Facility	8
Children's Services	**1**
School Boarding Department	1
Secure Settings	**2**
HM Prison	2
Total	**26**

Table 13: Enforcement Meetings by Issue

Issue Type	Number of Enforcement Meetings
Care Issues	255
Pharmacy Issues	19
Finance Issues	3
Estates Issues	14
Other	81
Total	**372**

Table 14: Enforcement Action by Service Category

Service Type	Ongoing at 31 March 2026	Initiated during 2025-26	Total
Domiciliary Care Agency	-	5	5
Independent Hospital	-	2	2
Dental	4	4	8
Nursing Agency	-	7	7
Residential Care Home	-	1	1
Total	**4**	**19**	**23**

Human Rights

RQIA places a strong focus on protecting the human rights of all those using health and social care services across Northern Ireland. In its inspections and reviews, RQIA takes a human rights-based approach, to ensure that the rights of those in receipt of services are central to service provision and there is a clear link between the quality of practice and care and the lived experience and outcomes for individuals. Human Rights training is provided for all staff, to ensure a full understanding of relevant human rights standards, and to support delivery of RQIA's work programme.

In 2009, RQIA was one of 19 organisations across the UK – four in Northern Ireland - designated as a National Preventive Mechanism (NPM) by the UK Government under the United Nations' Optional Protocol to the Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT). There are now 21 organisations across the UK, which through this designation aim to strengthen protections for people deprived of their liberty in a range of settings including mental health hospitals, services for children in secure accommodation, detention suites and prisons. RQIA monitors the treatment of, and conditions for, detainees, through its inspections, making recommendations to support improvements. RQIA is also a member of Northern Ireland's National Preventive Mechanism sub-group, in partnership with Criminal Justice Inspection Northern Ireland, the Independent Monitoring Board and the Custody Visiting Scheme.

RQIA participates in regional groups working to implement The Mental Capacity (Deprivation of Liberty) Regulations (Northern Ireland) 2019 which set out specific arrangements for seeking Deprivation of Liberty approvals for vulnerable individuals. RQIA awaits the DoH's consideration and provision of resources to enable RQIA to fulfil its role under the Mental Capacity Act.

RQIA is also taking forward actions to ensure that we as an employer fulfil equality and human rights legislation. By way of example, in March 2026, RQIA's Equality and Disability Champion, Authority Member, led a workshop for staff in relation to Inclusivity and identifying actions to ensure inclusivity both in the workplace and in the delivery of our duties and functions.

Patient Experience

RQIA places an emphasis on engaging with patients and their family members to hear about their experiences of health and social care services and provision. Obtaining information directly from patients and their families provides RQIA with unique evidence that helps inform our wider inspection and review programmes. We gather the views of patients and/or their relatives during inspections, through face-to-face interviews, telephone engagement and questionnaires. RQIA responds to concerns brought to its attention, and where required these are shared with the relevant HSC Trust for follow-up action to address the issues raised. Where appropriate, information received from patient and/or relatives may be included in inspection reports and may influence the outcomes of an inspection.

Serious Adverse Incident Reports - Mental Health Services

During the year, RQIA received **162** Serious Adverse Incident (SAI) reports relating to mental health and learning disability services, and we reviewed the recommendations from each for any regulatory actions needed.

Mental Health Forms

Under The Mental Health Order, RQIA also has a statutory role in examining certain forms from HSC Trusts about the assessment and detention of patients. In 2025–26, we processed **11,384** such statutory forms (e.g. admissions, detentions, renewals) and managed **650** requests for the provision of a second opinion for detained patients (including **586** medication treatment reviews and **64** relating to ECT treatments).

RQIA appoints experienced consultant psychiatrists as Second Opinion Appointed Doctors (SOADs) to provide a second opinion on a range of proposed treatments, where there may not be the consent of the patient. These oversight activities are vital in upholding patient rights and safety.

Engagement with Public Inquiries

During 2025-26, RQIA has continued to engage with a number of ongoing Public Inquiries, focusing on specific health and social care issues. Details are set out below:

Muckamore Abbey Hospital (MAHI) Public Inquiry
A statement was submitted to the Inquiry on behalf of RQIA's Chief Executive 24 February 2023 and attended the Inquiry as a witness on 3 May 2023. A specific Module (Module 5) was announced by the Inquiry, which focused exclusively on the role of RQIA and the Mental Health Commission (RQIA took on the role of the Mental Health Commission in 2009). RQIA representatives provided evidence to the public inquiry on 19 and 20 June 2024. In January 2026, RQIA provided further information to the Inquiry in response to their request. RQIA acknowledges the publication of the Muckamore Abbey Hospital Inquiry Report on 18 June 2026 and the serious issues it highlights. RQIA is committed to reflecting fully on the report's conclusions and recommendations and to progressing the necessary reforms earnestly and rapidly.

COVID-19 Public Inquiry
Preliminary hearings for the Inquiry's second investigation began on Monday 31 October 2023. RQIA submitted a response to the Inquiry under Rule 9 in February 2023, and again on 30 August 2023 and 21 September 2023. As a Core Participant for Module 6, a statement was provided on behalf of RQIA's Chief Executive on 20 September 2024. RQIA's Chief Executive attended the Public Inquiry on 7 July 2025 as a witness in relation to Module 6. RQIA awaits the publication of Module 6 of the Covid-19 Public Inquiry.

Urology Service Inquiry
RQIA engaged with this Inquiry during 2024. RQIA's Chief Executive gave evidence to the Inquiry hearing on 14 February 2024. At the time of writing, we await the publication of the Inquiry findings.

Quality and Availability of Health and Social Care Services

Under Article 4(1) of the 2003 Order, RQIA has a duty to keep the Department of Health informed about the quality and availability of health and social care services in Northern Ireland. Throughout 2025–26, RQIA fulfilled this duty through its inspection findings, review reports, and formal escalation of concerns where services were failing to meet required standards.

A number of significant issues impacting service quality and availability were identified:

First trimester screening

RQIA wrote to the DoH in September 2025, to inform it of our continued concerns in relation to the impact of the absence of first trimester screening in Northern Ireland as an influencing factor in later presentation of fetal abnormalities. DoH advised that screening policy in Northern Ireland is guided by the recommendations of the Northern Ireland Screening Committee (NISC). Further work in relation to an assessment of the costs and actions required to offer antenatal screening for a range of fetal abnormalities and inherited conditions, was underway. A report is expected in the near future which will then be considered by NISC.

Publication of Southern Health and Social Care Trust (SHSCT) Area System Inspection

Publication of a report following the inspection was completed in January 2024. Two Associates from the Leadership Centre were engaged to undertake this through facilitated conversations, whole systems working within the SHSCT area, with the expectation that findings/recommendations will be applicable across the region. This report was published in late March 2026.

Registration of Labiaplasty +/- Clitoral Hoodplasty

RQIA wrote to the DoH in August 2025, following contact by a Responsible Individual (RI) of an establishment registered with RQIA as an Independent Hospital which is proposing offering Labiaplasty +/- Clitoral Hoodplasty. RQIA advised that this query highlighted the growing range of services and treatments that are being made available in the independent sector and the need for a review of The Independent Health Care Regulations (Northern Ireland) 2005 to ensure the legislation is reflective of the nature of services that are being provided.

Variation Application to provide cardiac catheterisation laboratory (cardiac cath lab) procedures in independent hospital

RQIA wrote to the DoH in August 2025, to advise of receipt of an application from a registered Independent Hospital to vary its current registration. The application proposed a change of use of a theatre; adjoining five daycase pods and a consultation room to formulate a self-contained cardiac catheterisation laboratory with a recovery/discharge lounge, with a proposed operational date of October 2025 - the first independent hospital provider in Northern Ireland to indicate they intend to provide cardiac cath lab services. The fee associated with this type of variation is £25. To progress this variation would require input from care, pharmacy and estates inspectors, as well as clinical expertise from the Medical Exposures Group (MEG). RQIA advised DoH that this variation further highlights the need for a review of Fees and Frequency legislation.

Booking of Non-Emergency Ambulances for Care Home Residents

In September 2025, RQIA wrote to the DoH to advise of an issue with the booking of non-emergency ambulances for care home residents to attend hospital appointments. This function was previously undertaken by General Practitioner (GP) surgery staff, however due to GP Industrial Action, GP surgery staff are no longer offering this service.

Children's Home Breach of Regulations

RQIA wrote to the DoH in October 2025 to highlight significant failings in the way an HSC Trust operated a registered Children's Home, with the Trust operating the home out with compliance with a condition placed on the home's registration with RQIA.

Minimum Standards for the Regulation of Voluntary Adoption Agencies

In December 2025, RQIA wrote to the DoH to highlight the impact the absence of Minimum Standards is having on registered Voluntary Adoption Agencies (VAA). The Voluntary Adoption Agencies Regulations (Northern Ireland) 2010 (the Regulations), which were commenced in October 2010, were not accompanied by a set of Minimum Standards. RQIA met with DoH policy colleagues, who advised that the development of minimum Standards for VAA in their workplan are unlikely to be finalised during 2026/27.

Registration of Faecal Microbiota Transplantation (FMT) treatments

RQIA wrote to the DoH in February 2026 to advise of a contact received by an Individual who is proposing offering Faecal Microbiota Transplantation (FMT) treatments in Northern Ireland to both residents of Northern Ireland and international patients. This proposal included provision of the service to both adults and to paediatric patients. This query highlighted the growing range of services and treatments being made available in the independent sector and the need for a review of The Independent Health Care Regulations (Northern Ireland) 2005 to ensure the legislation is reflective of the nature of services being provided.

Review Programme

RQIA's review programme (mandated under Article 35 of the 2003 Order) examines the quality of health and social care delivered by HSC organisations, typically focusing on specific themes or service areas where improvement is needed. The programme is targeted to examine ongoing issues of concern identified by RQIA; issues that have come to the attention of RQIA through engagement with stakeholders; or where requested to undertake a review on behalf of the DoH.

These thematic reviews provide a mechanism for RQIA to investigate issues in-depth and make system-wide recommendations, beyond the scope of individual inspections. During 2025–26, RQIA conducted and published several important reviews, while also initiating new ones for the coming year.

Key Reviews Completed in 2025–26

A Whole System Approach - A Collaborative Evaluation and Learning

In late 2023, RQIA undertook a review of the Southern Health and Social Care Trust's (SHSCT) system for engaging with the independent residential and domiciliary care sectors. The title of the subsequent report was Working Collaboratively to Reduce Harm, published in January 2024. During 2025, RQIA appointed two independent Associates from the HSC Leadership Centre, to undertake an evaluation of the impact of this report, and the extent to which these recommendations have been adopted. As a result, RQIA made a number of further recommendations to further support whole-system and collaborative working, focusing

on a joined-up approach involving General Practitioner's and Independent Sector care providers. This review report was published on the RQIA website in late March 2026.

Patient Safety Culture Assessment Framework (Being Human)

In response to RQIA's "Legacy Work" commitments following the Neurology Inquiry, RQIA sought to develop a Patient Safety Culture Assessment Framework. This Framework was developed and co-produced with HSC Trusts and a range of health and social care organisations, with input from service users, patients and their families. On World Patient Safety Day (17 September 2025), an event was held, bringing together a range of key stakeholders to launch the framework. This completed Phase 1 of the process and Phase 2 involves moving 'from concept to reality'. Co-production work continued throughout the 2025-26 on Phase 2 of the process, developing practical resources and a robust assessment methodology. Work will continue in 2026-27 towards the availability of these materials, to the health and social care leaders, commissioners and policy leads, to refine and test the tools and resources.

Neurology: Review of Records of Deceased Patients

RQIA continued its work through the Expert Panel Review examining records of deceased patients of neurologist, Michael Watt. Following the publication of the Phase 2 report in November 2022, a further two phases were commissioned by the DoH, these are referred to as Phase 3 Group 1 and Phase 3 Group 2. RQIA again commissioned the Royal College of Physicians (RCP) to undertake a review of these patient records. RCP provided individual case summaries to RQIA in September 2025, and these were shared with families in October and November 2025. RQIA anticipates to receive the individual case summaries for Group 2 for factual accuracy, in summer 2026 and share outcomes during 2026/27.

Other Ongoing and Planned Review Activity

- RQIA Investigation into Commissioning Arrangements for Residential Learning Disability Services in the South Eastern HSC Trust and the Belfast HSC Trust (published in April 2026);
- Muckamore Abbey Hospital (MAH) Patient Resettlement Review;
- Implementation of Learning from Case Management Reviews (CMRs); and
- Review of Social Services and Children's Court Guardian Service practice when reporting to the Courts in cases where domestic abuse and/or violence has occurred or been alleged.

Involvement and Experience

Putting people at the centre of our work is one of RQIA's core values. Throughout 2025–26, we have continued to prioritise the involvement of service users, patients, families, and staff in everything we do, and to learn from their experiences to shape better services.

The Experience of Service Users, Families and Staff

RQIA Guidance Team

On a daily basis, RQIA's Guidance Team responds to calls from families, the public and service providers. During 2025-26, RQIA received 3,360 telephone calls and email messages. Over a quarter of these contacts (26%) were from service users, relatives and members of the public who wished to seek advice or discuss issues about health and social care services. The team also receives contacts from health and social care staff, management and from HSC Trusts seeking advice and guidance.

In each case, RQIA's Guidance Team members listen to callers to establish the particular issues and provide appropriate advice. Where specific concerns are raised, this information is assessed and considered to determine an appropriate response and next steps. These may include following up the issues raised with management of a service; conducting an unannounced inspection to investigate the concerns; or where necessary, considering enforcement action. In each case RQIA updates its iConnect information system, which is a central repository of information and intelligence associated with every service.

Complaints about Health and Social Care Services

Listening to the lived experiences of service users and their loved ones is most important to RQIA in helping to ensure that health and care services address concerns and improve.

Every health and social care service is required to have its own arrangements in place to manage complaints.

Where concerns are received, RQIA takes these very seriously. Each is carefully considered and assessed to determine if there are any issues that require immediate action. RQIA may take a range of actions, from recording the information to provide us with a fuller view of a service; following up concerns with the relevant health and social care trust or organisation; to conducting an inspection of the service to follow up the concerns raised.

RQIA provides advice and guidance on its website to support the public in raising their concerns about health and social care services. While RQIA does not have legal powers to investigate complaints about services, it provides contact details for organisations that can support the public through the health and social care complaints processes, including: the Patient and Client Council (PCC); HSC Trust complaints teams; and where a complainant is dissatisfied with the service's response, the Northern Ireland Public Services Ombudsman (NIPSO).

Whistleblowing

Anyone who works within a health and social care service can make a whistleblowing disclosure to RQIA about a concern or wrongdoing within that service under The Public Interest Disclosure (Northern Ireland) Order 1998, which details the protection for those making such disclosures.

During 2025-26, RQIA was contacted on **124** occasions by staff from both statutory and independent health and social care settings, who wished to 'speak up' about issues in their workplace. Almost **120** of these disclosures were from care home staff, while **4** were from HSC Trust services, including mental health services and HSC hospital staff. **33** of these disclosures related to care issues.

While some staff provided their name and contact details, which allows RQIA to follow up concerns more fully, others wished to remain anonymous. In every case the information was reviewed to determine appropriate action, including unannounced inspections to follow up the issues raised.

During the year, RQIA updated guidance documentation, in line with the regional policy, for those who may wish to make a whistleblowing disclosure to the organisation. This guidance will be published during 2026/27.

Inspection Support Volunteers (ISVs)

Building on the pilot completed last year, RQIA carried out a further recruitment exercise of ISVs during 2025-26, with a view to carrying out inspections during 2026-27 involving ISVs.

Surveys and Consultations

A short life working group was set up with representation across teams in the Adult Care Services Directorate to review and update the Post Inspection Evaluation (PIE) process. Meetings were held between August 2025 and November 2025. RQIA engaged during September 2025 and October 2025 with the following stakeholder groups to seek their views on our PIEs process:

- Nursing agencies (via RCN);
- IHCP (Care Homes and Domiciliary Care providers); and
- Day Care Providers (via NISCC and RQIA selection process).

Through the internal and external engagement, we agreed a revised approach which covered three core areas, which offers a comprehensive overview of the provider's experience of the inspection. This improves on the previous approach, which focused on how the inspector conducted themselves during the inspection.

1. Inspection Process
2. Inspectors approach/support
3. Inspection Feedback and outcome

It is hoped that the new approach will be ready to launch in June 2026.

Partnership Working

Achieving real improvement in health and social care requires effective collaboration. RQIA has continued to work in partnership with a range of stakeholders to enhance information-sharing and co-ordinate efforts to raise standards.

System and Regulatory Partnerships

RQIA maintained positive working relationships with the DoH, HSC organisations, and peer regulators throughout 2025–26. For example:

RQIA and DoH have a Partnership Agreement in place since July 2025, which sets out our individual and collective responsibilities and commitment to working together. Over the course of the year, we met to discuss key issues, findings and risks, and DoH will raise issues relating to emerging policy or legislative change. The Partnership Agreement, replaced the previously published Management Statement and Financial Memorandum.

We continue to meet regularly with the Patient and Client Council (PCC), and with other regional arms-length bodies in the health and social care system.

In March 2026, RQIA participated in a Joint Regulators Forum event, which took place in Stormont Building, Belfast. Bringing together a range of professional and system regulators, this event provided an opportunity for regulators to meet and discuss issues of common interest. Invitations were also shared with Members of the Legislative Assembly and Department of Health officials, which allowed for interesting and informative engagement. Minister of Health, Mike Nesbitt MLA, attended the event.

Photo of Health Minister, Mike Nesbitt MLA with RQIA Chief Executive Briege Donaghy and other health and social care regulators.

On 17 September 2025, to mark World Patient Safety Day, RQIA co-ordinated an event attended by colleagues from across health and social care, as well as service users and their families to launch “Being Human: A Framework for Safety Culture within Health and Social Care”. The Framework was developed as an outcome from RQIA’s Legacy Commitments, following from the Review of the Records of Deceased Patients of Michael Watt and other inquiries.

The Framework aims to give the leaders of organisations, at all levels and in all roles, a shared vision of ‘what good looks like’ in terms of patient and of staff safety, and a shared means of assessing and evaluating their individual organisational safety culture. Underpinned by HSC Values, and aligned to best-practice standards, including DoH Quality Standards, 2006, the Framework defined three overarching domains that represent the collective mindset necessary to drive a strong safety culture.

- Domain 1: Commitment to Patient Safety and Staff Wellbeing;
- Domain 2: Compassion, Civility and Respect; and
- Domain 3: Curiosity and Constructive Challenge.

Photo of launch of ‘Being Human’ Framework

Work continued during 2025-26 to develop the tools and guides to understand what a good safety culture looks like for the HSC system, patients and the public; and provide the foundation for assessing safety culture within HSC organisations. It is anticipated that these guides will be launched during 2026-27.

During the year, RQIA continued to support the My Home Life Leadership Support Programme, an internationally recognised educational programme, delivered by Ulster University for care home managers and staff in leadership roles. This programme recognises the important role of care home managers and their staff in supporting people living in Northern Ireland's care homes.

Members of the My Home Life Strategic Advisory Group

During the year, senior inspectors from RQIA's Care Homes Team supported the delivery of this leadership programme through their attendance and participation in a face-to-face meeting with each of the cohorts throughout the year. RQIA will continue this ongoing partnership in the year ahead.

Health and Social Care Quality Improvement (HSCQI)

Health and Social Care Quality Improvement (HSCQI) supports system-wide improvement across health and social care in Northern Ireland, working alongside RQIA's statutory regulation, inspection and review functions. Activity focuses on building improvement capability, enabling collaborative learning and supporting the spread of evidence-based change.

Through the 'Delivering Value' scale and spread programme, HSCQI supported 11 local improvement projects across five HSC Trusts, focusing on adult mental health and services for older people. Work during 2025-26 progressed towards readiness for regional spread, with Enhanced Patient Care and Observation (EPCO) identified as a priority. A regional EPCO Implementation Workshop was held in September 2025, supported by task-and-finish work on definitions, data, training and resources.

HSCQI also disseminated learning from the Timely Access to Safe Care (TASC) programme. A final combined evaluation was completed in June 2025, with learning shared regionally and presented nationally and internationally.

Building Improvement Capability
HSCQI continued to strengthen improvement capability and leadership through regional networks, open learning events and leadership programmes.

- **Scottish Improvement Leaders (ScIL):** Cohort 52 (August 2025–June 2026) supported 34 participants, with 13 of 19 modules delivered by March 2026. Delivery transitioned fully to HSCQI faculty.
- **Scottish Quality and Safety Fellowship:** 7 participants from Northern Ireland joined the October 2025 cohort.

Medication Safety
HSCQI supported regional medication safety improvement through strengthened governance, establishment of an expert advisory group and development of data-enabled approaches to continuous improvement.

Project ECHO

On 1 October 2025, Project ECHO formally transferred into RQIA, strengthening the organisation's ability to 'encourage improvement' alongside its statutory assurance role. This repositioning supports RQIA's strategic direction of integrating practical improvement support with review, investigation, inspection and regulation.

Project ECHO is a structured, virtual learning and improvement model that supports the implementation of best practice across health and social care. Expert-led networks operate as virtual communities of practice, using case-based discussion and peer learning under the "all teach, all learn" ethos. Networks are supported by dedicated IT and administrative infrastructure.

Delivery during 2025–26
Project ECHO activity continued throughout the year alongside organisational transition, demonstrating continuity of delivery. RQIA used the ECHO model to support collaborative learning in response to themes emerging from engagement and regulatory intelligence.

By March 2026, three networks were in pre-launch, including a new Adult Safeguarding network; and activity included:

- 4 applications received for new and returning ECHO Networks; and
- 10 ECHO Networks delivered, each comprising up to 10 sessions *(Cardiology delivered fortnightly and counted as two networks due to increased capacity)*.

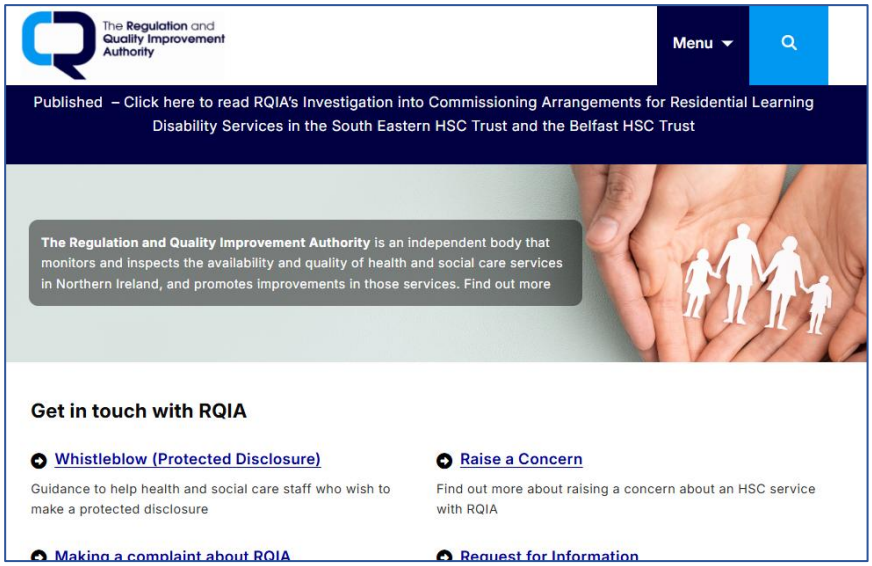
Networks delivered included Cardiology; SWAH *Minding the Gap*; Mental Capacity Act; Care Homes (Southern Trust and Western Trust with Primary Care Support); Public Mental Health; Eating, Drinking and Swallowing; Meaningful Connections in Care Homes; and the Clinical ECHO Network. Evaluation activity progressed alongside delivery, including a mid-way evaluation for SWAH *Minding the Gap*.

Communication and Engagement

Effective communication and engagement are essential to RQIA's role – to be transparent about our activities, to build public confidence, and to ensure that our messages reach the right audiences to drive improvement. In 2025–26, RQIA continued to enhance its communications through multiple platforms and direct stakeholder engagement.

During the year, RQIA suffered the loss of a dear colleague, our Senior Communications Manager, Malachy Finnegan, who was with RQIA for over 19 years. Our Communications Team has worked tremendously hard during this challenging time and in April 2026, we welcomed the new post-holder to the organisation.

Digital Communication (Website and Social Media)



RQIA's website (www.rqia.org.uk) remains a primary tool for sharing information with our stakeholders. During the year, we experienced a period of downtime when our website was the subject of a cyber security incident. Following resolution of the incident, we were able to work in partnership with BSO ITS to develop and build a new fully supported website.

To date, we have published over 1,500 inspection reports on the site, making them accessible to the public. We also uploaded all our review reports, press releases, and public statements. Despite this period of downtime, RQIA website analytics showed there were approximately 175,000 unique visitors, visiting over 580,000 web pages with the most-visited pages being the directory/search for inspection reports, details of RQIA enforcement action and guidance for registered providers.

RQIA continued to use our X account (@RQIANews) to share updates to over 6,000 followers. During the year it was used to announce key report publications, promote involvement opportunities (such consultation events), and share relevant news.

RQIA launched a LinkedIn page this year to connect with health and social care professionals. While initially focused on the advertisement of job opportunities in RQIA, work will continue on using LinkedIn to engage with healthcare professionals and raising awareness of RQIA's role.

Media Relations

RQIA proactively engages with the media to help the public understand significant findings or issues. We continued to publish and issue press releases on high profile reports and reviews. Our Communications Team briefed journalists ahead of some report publications to provide context.

There continues to be media interest in the work of RQIA. Over the year, we responded to 26 media enquiries. These ranged from local press queries about specific services to broader regional level requests.

Political and Public Stakeholder Engagement

RQIA continued to engage with elected representatives and wider stakeholders.
On 8 April 2025, RQIA's Chair and Chief Executive provided an informal briefing to members of the NI Assembly Health Committee, updating them on key issues impacting the organisation.

On 2 October 2025, RQIA's Chair and Chief Executive provided written and oral evidence to the NI Assembly Health Committee. In this session, MLAs heard about the varying roles of RQIA in relation to Part III and Part IV of the 2003 Order; RQIA's role in the oversight of mental health services; and the launch of the Patient Safety Culture Assessment Framework. RQIA provided input to the Department of Health to help inform Ministerial responses to Assembly Questions (AQs) submitted by MLAs.

RQIA Chair and Chief Executive attending NI Assembly Health Committee, 2 October 2025

Internal Communications and Staff Engagement

RQIA continued to hold regular monthly online staff meetings, where staff hear directly about key pieces of work, as well as a range of updates on initiatives such as staff health and wellbeing, staff training and new pieces of work being undertaken across the organisation. A Chief Executive's briefing is also shared with staff on a weekly basis.

Mid-year, as part of our Culture Assessment and Investors in People (IiP) Action Plan, we asked staff about the best method for communicating with them and about our Staff Meetings and the feedback confirmed that staff welcomed a monthly meeting where Directorates and Teams now take the opportunity to present specific pieces of work. We also conducted a Culture Pulse Survey during an RQIA staff development event in March 2026 and got a 91% response rate of those in attendance (119 of 130 staff in attendance). While overall staff engagement was positive, some feedback indicated a need for better cross-team communication. The actions stemming from this survey will be taken forward through RQIA's Culture Assessment and IiP Action Plan.

Corporate Issues

The Authority

Corporate responsibility for ensuring that RQIA fulfils its statutory duties and functions is held by the Authority (RQIA's Chair and Authority Members) which is accountable to the Minister of Health for Northern Ireland for the discharge of these responsibilities. The Authority works to support the aims and objectives set by the DoH, and approved by the Minister; and promotes the efficient, economic and effective use of staff and other resources.

RQIA's Authority Chair is Christine Collins, MBE, and the Authority members are: Professor Stuart Elborn, Deputy Chair (until his resignation on 28 February 2026); Mrs Sarah Wakfer; Deputy Chair (from 1 March 2026); Ms Cheryl Lamont; Dr Nazia Latif; Mr Alphonsus (Alphy) Maginness; Dr Mary McIvor; Mr Derek Clydesdale (appointed on 5 June 2025) and Mr Rodney Morton (appointed on 12 June 2025) . Further details of RQIA's Authority Members are included at Appendix 4.

RQIA Executive Management Team

The Authority has delegated responsibility to Briege Donaghy, Chief Executive, through its Standing Orders, Standing Financial Instructions and Code of Conduct and Practice, August 2025, for the day-to-day operation and management of RQIA. The Chief Executive is accountable to the Authority for the discharge of these responsibilities. The Chief Executive is also designated by the Permanent Secretary of the Department of Health, in his role as Accounting Officer for the Department, as the RQIA Accounting Officer. In this role, the Chief Executive is personally responsible for ensuring propriety and regularity in handling RQIA's annual budget.

During the year, the Chief Executive was supported by four directors, responsible for leading their teams and delivering on RQIA's duties in respect of the following areas:

- Elaine Connolly, Director of Adult Care Services;
- Lynn Long, Director of Mental Health, Learning Disability, Children's Services and Prison Healthcare;
- Jane Kennedy, Director of Independent Healthcare (appointed on an interim basis May 2025); and
- Caroline Lee, Director of HSC Quality Improvement and Regulation (appointed on an interim basis June 2025).

Details of senior employees' remuneration are included within the remuneration report. RQIA does not make any payments in relation to staff benefits.

RQIA Staff

The staff of RQIA are responsible for the achievement of the organisation's corporate objectives and the effective delivery of the work programme. As at 31 March 2026, there were 167 staff in post (132 whole time equivalent including those on temporary contracts), excluding Authority Members, bank and agency staff. The staff composition, by headcount, is 71% female and 29% male. During 2025-26, there was a cumulative staff absence rate of 7.71% against a regional key performance indicator of 6.99% set for RQIA by DoH.

There was a turnover in permanent staff of 17%, with 23 permanent members of staff leaving RQIA through retirement or taking up new opportunities.

During the year RQIA advertised for a range of administration and inspector positions, which attracted a high level of interest. These were advertised on www.jobs.hscni.net, the official website for HSC jobs in Northern Ireland, and promoted on RQIA's 'X' social media account. During the year, RQIA also advertised for two permanent Director posts, for the Independent Healthcare and HSC Quality Improvement and Regulation Directorates.

The RQIA Pilot Hybrid Working Scheme, with staff working part of each week in the office and the remaining time at home continued to operate during the year.

Investing in Staff: Investors in People (IiP) and Culture Assessment

As part the organisation's commitment to making RQIA a great place to work, RQIA developed the Culture Assessment and IiP Action Plan. This plan incorporates the learning from both the Culture Assessment (published in 2025) and IiP reports, bringing together a centralised action plan, with the recommendations being taken forward through various internal committees and groups.

Trade Union Engagement

RQIA continues to engage with Trade Unions, including through its Joint Negotiating Forum, on a regular basis when topics relating to our workforce are discussed, such as: vacancies; active retention and recruitment; organisational development (OD); workforce resources and capacity.

Health, Safety and Wellbeing

During the year, RQIA's Staff Health, Safety and Wellbeing Group met on a regular basis to further develop the RQIA Staff Safety, Health and Wellbeing Programme, to include: Mental Health Wellbeing; Emotional Wellbeing; Physical Wellbeing; and Financial Wellbeing.

Training and Development

RQIA's staff are its most valuable asset, and RQIA is committed to supporting and developing these staff, providing access to training opportunities to support the successful delivery of organisational objectives. RQIA staff have access to an annual training calendar which included training in a range of areas including: human resources; financial management; human rights, safeguarding and Mental Capacity Act; and job-specific training to support staff in their daily work. During the year, all staff were also required to undertake the following mandatory training:

Cyber Security	Display Screen Equipment
Engage and Involve: (PPI)	Fire Safety
Fraud Awareness	Health and Safety
Information Governance	Making a Difference
Manual Handling	Risk Management
Infection Prevention Control-Tier 1	

Complaints About RQIA

Complaints are a valuable source of learning for an organisation, and RQIA welcomes contact from people with concerns about its actions or how it conducts its work.
During 2025-2026 RQIA received 14 complaints. These complaints were in relation to RQIA's oversight of particular health and social care services such as Care Homes, Independent Health, Mental Health and Reviews, staff attitude/handling of enquiries and the registration process. Following review, two complaints received were deemed to fall outside the remit of RQIA's complaints policy. We provided advice as to why these complaints did not meet the criteria for investigation. One complainant was referred to a more appropriate process for addressing their concerns and the other fell outside the timescale for making a complaint.

In each case, following a review of the issues raised, these were managed in line with RQIA's Complaints Policy. RQIA's approach to complaints management is aligned with the regional HSC Complaints Procedure, which states that complaints should be acknowledged within two working days and a response issued within 20-working days.

In line with this direction, 11 complaints were acknowledged within this deadline. Six complaints were responded to within the 20-day timescale. The complexity of some complaints may make it difficult to investigate and to provide a full response within these timescales. Six complaints were resolved outside of the 20-day timescale, however, on each occasion, regular updates were provided to the complainant on the progress of their complaint. One complaint remains ongoing at 31 March 2026 and one complainant who remained dissatisfied has referred their complaint to NIPSO.

In each case, complainants were advised that if they were dissatisfied with RQIA's response, they could take their complaint to NIPSO. Recommendations and learning from complaints are collated in a learning report for recording, action and follow up. These recommendations are also shared with senior management, to provide oversight of the process.

During the year, this policy was updated to reflect the Health and Social Care Model Complaints Handling Procedure (MCHP) published on 1 July 2025 by the Northern Ireland Public Services Ombudsman (NIPSO).

Freedom of Information and Data Protection

As a public body, RQIA is required to respond to Freedom of Information (FOI) and Subject Access Requests (SAR) in line with relevant legislation. During 2025-2026, 74 FOI requests were received and each was acknowledged within two days. These related to a wide range of issues around RQIA's regulatory and review activities. Forty-four requests were responded to within the 20-day statutory timeframe and the remaining requestors were kept informed of progress and the reason for the delay in responding. In addition, 14 SARs were also received.

During 2025-2026, there were no personal data related incidents reported to the Information Commissioner's Office (ICO). RQIA continues to issue information governance learning alerts to all staff and mandatory training, with a focus on data breaches, takes place.

Equality, Disability and Inclusion

Under Section 75 of the Northern Ireland Act (1998), all public bodies are required to have an Equality and Disability Action Plan. RQIA's Equality and Disability Action Plan 2023-28 was published in 2023 following a period of public consultation, and identifies actions RQIA wishes to take to tackle inequalities across all equality categories, and actions to promote positive attitudes towards disabled people and encourage their participation in our work areas.

During the year, RQIA's Equality Forum met on a regular basis to support and progress the mainstreaming of equality, disability and good relations in the work of RQIA.

The Forum supports RQIA in delivering on its statutory obligations and commitments as outlined in RQIA's Equality Scheme, Equality Action Plan and Disability Action Plan and provides a mechanism for sharing information, learning and adoption of best practice across RQIA. It also enables the Executive Management Team to provide the Authority with assurance that RQIA is fulfilling its legal duties in this area.

RQIA submitted its draft Annual Progress Report to the Equality Commission and BSO's Equality Unit in August 2025, providing updates to RQIA's Equality and Disability Action plan 2023-28. This was approved by the Authority in October 2025.

The report provided an overview of RQIA's activities and actions that result in positive outcomes for the Section 75 groups and demonstrated RQIA's commitment to promoting equality of opportunity across all Section 75 groupings.

Authority Member, Dr Nazia Latif, provided a workshop for RQIA's Equality Forum members on 27 March 2026, entitled 'A Focus on Inclusivity'.

Business Continuity Planning

RQIA has a business continuity plan which requires to be tested regularly to ensure continuity of service in an unplanned emergency situation. On a number of occasions during the year, as a result of staffing shortages within the particular directorates and teams, business contingency arrangements were invoked. Emergency arrangements ensured management actions; service prioritisation; communications with the DoH and partners; and arrangements for monitoring and reporting were in place.

Strategic Performance Management

Following public consultation during 2022, RQIA published its Strategic Plan 2022-2028 in June 2023, following approval by the Authority, and endorsement by the DoH.

This Strategic Plan sets out an overview of RQIA's direction for the period 2022-28, and details four strategic objectives:

- Scrutiny: Register, Inspect, Report and Enforce;
- Improve: Safety and Quality;
- Build: Partnerships to strengthen safety; and
- Inform: Service Transformation.

These are underpinned by RQIA's core purpose to secure and improve the safety and quality of health and social care services in Northern Ireland.

Each quarter, RQIA's directorates report organisational performance through an Activity Performance and Outcomes Report, which informs the Authority on performance against the achievement of strategic objectives. This report is presented for discussion and approval through the Authority's Business, Appointments and Remuneration Committee (BARC). A separate Financial Performance Report is also presented to the Authority's Audit and Risk Assurance Committee (ARAC). RQIA's Governance Framework sets out the roles, responsibilities and procedures for the effective and efficient conduct of business. This details the timetable for key governance documentation to be presented to the Authority and its Committees, through the Chief Executive.

On an ongoing basis the Chief Executive holds directorate performance management and accountability meetings, which ensure there is discussion and progress reporting against RQIA's key performance indicators.

Financial Summary

During 2025-26 RQIA received £11,919,690 which comprised £10,625,320 from the Department of Health grant in aid through the Revenue Resource Limit, and £1,294,370 from other income. Staff costs were £9,891,959 and other expenditure costs were £2,003,339 excluding non-cash items. At year-end there was a surplus of £24,392, which confirms that RQIA met its financial target of breakeven. RQIA had £151,308 capital spend in 2025-26.

Public Sector Payment Policy – Measure of Compliance

The Department requires that RQIA pays its non-HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. RQIA's payment policy is consistent with applicable terms and appropriate Government Accounting guidance and its measure of compliance is as follows:

Table 15: Payment Policy – Measure of Compliance

	2025-26 Number	2025-26 Value (£)	2024-25 Number	2024-25 Value (£)
Total bills paid	1,020	4,054,800	**885**	**3,482,877**
Total bills paid within 30 day target	977	3,963,245	858	3,389,126
% of bills paid within 30 day target	**96%**	**98%**	**97%**	**97%**
Total bills paid within 10 day target	771	3,599,293	706	3,091,451
% of bills paid within 10 day target	**76%**	**89%**	80%	89%

Late Payment of Commercial Debts Regulations 2002

There was no interest payable arising from claims made by businesses under this legislation (2024-25: £nil).

Accounts Direction

RQIA accounts have been prepared in a form determined by the Department of Health based on guidance from the His Majesty's Treasury 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.

Accounting Policies

The accounting policies follow International Financial Reporting Standards to the extent that it is meaningful and appropriate to the RQIA. Where a choice of accounting policy is permitted, the accounting policy, which has been judged to be most appropriate to the particular circumstances of RQIA for the purpose of giving a true and fair view has been selected. RQIA's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

Anti-Bribery and Anti-Corruption

RQIA has an Anti-Fraud and Anti-Bribery Policy and associated Response Plan in place, which sets out the position on fraud and bribery and the context for ensuring that all activities are carried out in an honest and ethical environment. RQIA adopts a zero-tolerance approach to bribery and corruption.

Sustainability and the Environment

The health and wellbeing of RQIA's staff is directly affected by the quality of the environment. RQIA encourages a collective approach to ensuring staff can draw benefit and enjoyment from the environment. RQIA aims to ensure its infrastructure is efficient and sustainable and people are encouraged to make environmentally responsible choices, to manage resources efficiently and effectively.

RQIA is committed to promoting sustainability within the framework established by the Northern Ireland Executive's Programme for Government, aligned to the outcome of 'we live and work sustainably – protecting the environment'. Environmental protection and the prevention of pollution are considered in respect of decisions, policies and practices to ensure RQIA's work does not adversely impact upon the environment.

In order to reduce reliance on paper, reduce storage requirements and increase efficiency RQIA has a range of online systems. These include: HSC Human Resources, Payroll, Travel and Subsistence System (HRPTS); Financial (FPM) and Electronic Procurement System (eProc) for human resources, procurement and financial processing; and iConnect, for its regulatory functions and includes electronic capture and management of registration, inspection, notification and reporting documentation; and a provider web portal which manages communication and interaction between RQIA and service providers.

Internal Engagement

Over the past year, we continued to focus on internal communications and involvement to ensure staff are engaged with organisational priorities, feel valued and are recognised and appreciated for the work that they do. The Chief Executive's weekly briefings and monthly all-staff meetings have helped keep everyone informed of key issues, from budget challenges to strategic initiatives and offer opportunity for people from across the organisation to present insights into the work that they are doing.

Procurement and Contracts

RQIA adheres to procurement guidelines and utilises shared services for significant procurements.

Looking Forward

The corporate outlook for RQIA includes continuing to innovate under resource constraints. We have begun a project to implement a new Integrated Information System that will combine various databases (registration, inspection, concerns) –which should greatly enhance our efficiency and data analytics.

We are also aware that the wider financial climate is tough; we aim to be efficient and use allocated resources to best effect. Modernising regulation and the recovery of costs for independent registered providers through appropriate increase in fees, offers a way forward.

Social and Community Matters

In December 2025, RQIA undertook a festive charity appeal in support of the Belfast Homeless Service. Items were collected and wrapped in shoeboxes, to be delivered to those in need over the festive period.

RQIA makes an annual contribution towards the Linen Quarter (LQ) levy which is a fund set up to improve the Linen Quarter area of Belfast. This levy supports initiatives that promotes a safe, clean, healthy and sustainable environment in the area, including the Gasworks site, where RQIA's offices are located. During the year, RQIA staff had an opportunity to participate in a range of LQ events and initiatives.

On behalf of the RQIA, I approve the Performance Report comprising the following sections:

- Performance Overview
- Performance Analysis

Briege Donaghy
Chief Executive
2 July 2026

SECTION 2:

ACCOUNTABILITY REPORT

Corporate Governance Report

Directors Report

Christine Collins, MBE, was appointed on 18 June 2020 and continued as RQIA's Interim Chair until 30 September 2022. Following a public appointments process, Christine was appointed as substantive Chair from 1 October 2022 for a four-year term.

Following a public appointments process, the following Authority Members were appointed on 1 February 2023, unless otherwise stated. They were:

1. Stuart Elborn CBE; (until his resignation on 28 February 2026);
2. Cheryl Lamont CBE DL;
3. Nazia Latif;
4. Alphonsus Maginness;
5. Mary McIvor;
6. Sarah Wakfer;
7. Derek Clydesdale (appointed on 5 June 2025); and
8. Rodney Morton (appointed on 12 June 2025).

Briege Donaghy continued as RQIA's Chief Executive during 2025-26. She is responsible to the Authority for the day-to-day operations and management of the RQIA, and is supported by the heads of the four operational Directorates and the Head of Corporate Affairs and Business Services. RQIA's EMT now comprises four operational directors:

- Elaine Connolly, Director of Adult Care Services;
- Lynn Long, Director of Mental Health, Learning Disability, Children's Services and Prison Healthcare;
- Jane Kennedy, Director of the new Independent Healthcare Directorate (appointed on an interim basis in May 2025);
- Caroline Lee, Director of the restructured HSC Quality Improvement and Regulation (appointed on an interim basis in June 2025); and
- Jacqui Murphy, Head of Corporate Affairs and Business Services.

RQIA also received support from:

- Seamus O'Reilly, RQIA's Medical Lead and Responsible Officer (senior medical role); and
- Karen Harvey, Professional Advisor Social Work.

During the year there were no personal data related incidents reported to the Information Commissioner's Office (ICO).

RQIA holds a record of Authority Members' Register of Interests on the RQIA website, where Members are required to declare any interest that may conflict with their role and responsibilities.

Register of Interests for Executive Management Team Members are recorded on RQIA's Register of Interests, (copies can be made available on request). There were no significant conflicts of interest for Authority Members or staff during the year.

In 2025-26 the RQIA corporate risk register, ('Principal Risk Document') included eight risks. Each risk added to the Principal Risk Document is assessed to determine the likelihood and impact of the risk occurring and appropriate mitigating actions were agreed with the EMT and Authority.

During 2025-26, the majority of staff continued to avail of the RQIA Pilot Hybrid Working Scheme. RQIA continued to focus on energy reduction, recycling office waste, and use of public transport where this was possible and safe.

Statement of Accounting Officer's Responsibilities

Under the Health and Personal Social Services (Quality, Improvement and Regulation (Northern Ireland) Order 2003, the Department of Health has directed RQIA 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 RQIA, of its income and expenditure, Statement of Financial Position and cash flows for the financial year.
In preparing the financial statements the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- Observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- Prepare the financial statements on the going concern basis; 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 Ms Briege Donaghy of the Regulation and Quality Improvement Authority as the Accounting Officer. 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 RQIA's assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

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

Governance Statement

1. Introduction / Scope of Responsibility

The Authority is accountable for internal control. As Accounting Officer and Chief Executive of RQIA, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's strategic priorities, statutory obligations and business objectives, whilst safeguarding the public funds and assets for which I am responsible, in accordance with the responsibilities assigned to me as Accounting Officer for the RQIA by the Accounting Officer for the Department of Health (DoH).

As Chief Executive, I am accountable to the Authority for the day-to-day operations and management of RQIA and for supporting the Authority in developing the RQIA's strategic direction and corporate strategy, as well as its annual management (business) plan. These must be set in the context of the Department's wider strategic aims, Departmental Requirements and current Public Sector Agreement (PSA) objectives and targets.

As Chief Executive, I provide a formal report to the Authority covering matters of strategic importance, including updates on key targets and business objectives, information on enforcement actions, progress in respect of planned and commissioned reviews, serious incidents, complaints and whistleblowing.

As Chief Executive, I chair a weekly meeting of the Executive Management Team (EMT), which provides strategic oversight of all operational issues impacting on the day-to-day management of the organisation.

RQIA is Northern Ireland's independent regulator of health and social care services and a non-departmental public body. It was established under The Health and Personal Social Services (Quality, Improvement and Regulation) (NI) Order 2003, operational from 2005. The Order defines its roles and functions, including its statutory duties to conduct inspections, investigations and reviews of services, to report its findings to the DoH, and to advise the Department. The Health and Social Care (Reform) Act 2009 abolished the Mental Health Commission and transferred its duties and functions under the Mental Health (NI) Order 1986 to the RQIA, including certain reporting and advisory functions to the Department and other bodies and persons. Additional functions in respect of mental health were placed on the RQIA by the Mental Capacity Act (Northern Ireland) 2016.

RQIA's ongoing work programmes aim to provide independent assurance about the safety, quality and availability of health and social care services through its conduct of its functions of registration, inspection and enforcement under Part III of the 2003 Order and of review, investigation and inspection of statutory services under Part IV of the 2003 Order. Also, its functions under the Mental Health Order and the Mental Capacity Act to the extent possible given available resources. In carrying out its role, RQIA has developed strong and effective partnerships with other health and social care systems regulators, inspectorates, professional regulatory bodies, arms' length bodies (ALBs), HSC Trusts, the Public Health Agency and the Strategic Planning and Performance Group (SPPG) of the DoH. RQIA also encourages improvements in the quality of these services through its regulation and review actions.

The Chair and Chief Executive attend bi-annual accountability reviews with the Permanent Secretary; these occurred in September 2025 and December 2025.

Liaison meetings were held between the Chief Executive, EMT and senior representatives from RQIA's Sponsor Branch on a bi-annual basis in April 2025 and October 2025. Issues relating to regulation and quality improvement across the health and social care system, keeping the Department informed about service provision and particularly about availability and quality of services, as well as RQIA's work programmes are discussed, along with resource issues.

2. Compliance with Corporate Governance in Central Government Departments: Code of Good Practice NI 2025

The Authority applies the principles of good practice in corporate governance and continues to further strengthen its governance arrangements. The Authority does this by undertaking continuous assessment of its compliance with corporate governance best practice by internal and external audits and through the operation of the Audit and Risk Assurance Committee, and its other Authority Committees, with regular reports to the full Authority. The Authority completed its governance self-assessment against the DoH ALBs Board Self-assessment Toolkit in 2025-26 and a Board Effectiveness audit was undertaken by Internal Audit during 2025-26. The Authority is working on an action plan for improvements. Overall, the audit showed that the Authority functions well.

The Audit and Risk Assurance Committee (ARAC), under the oversight of its Chair, completed its self-assessment using the National Audit Office Audit Committee Self-Assessment Checklist in May 2024, with a summary action plan being progressed.

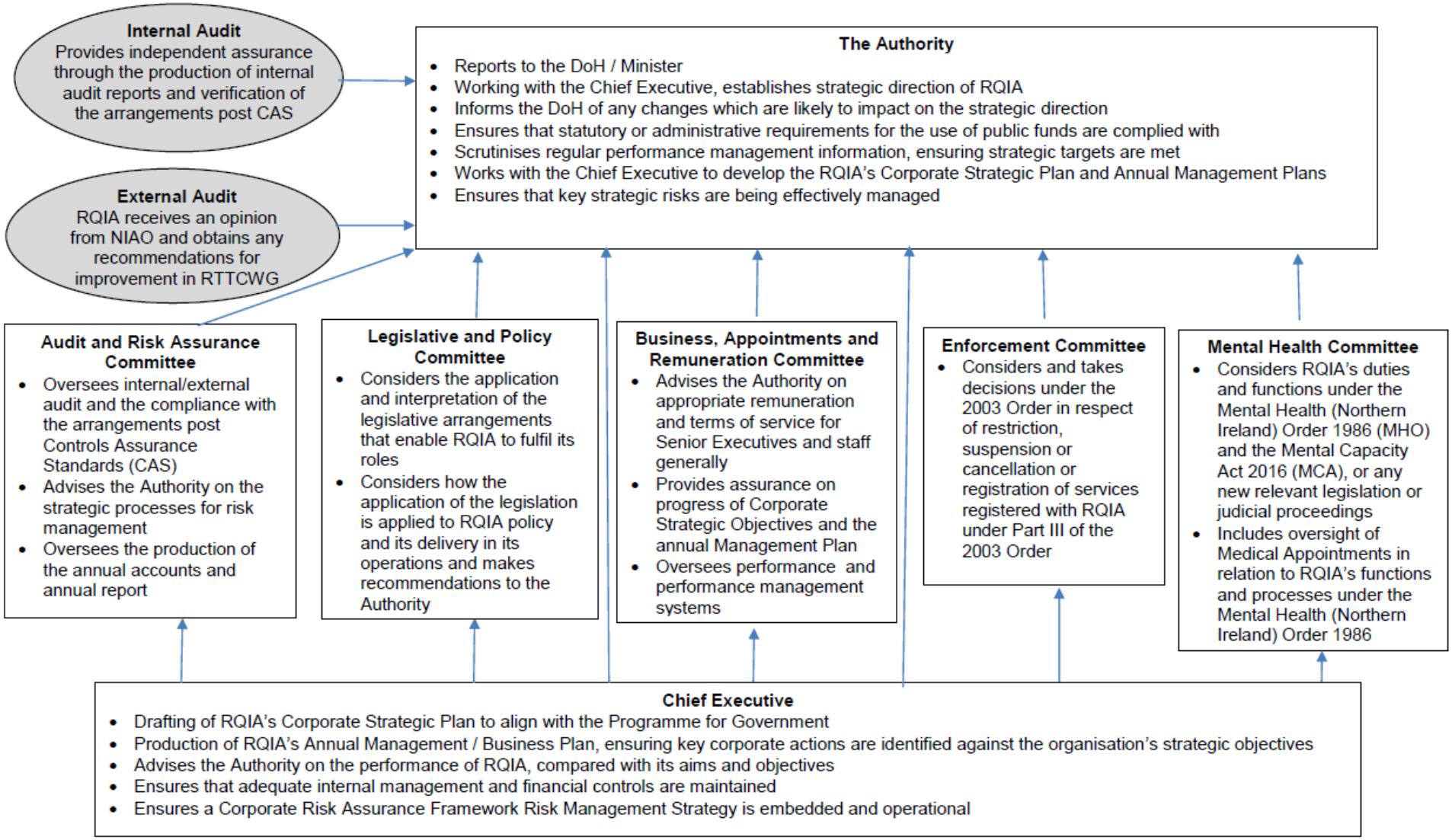
Annual Declaration of Interests by Authority Members and senior staff have been completed and the Register of Interests is publicly available on request. Members will also declare any potential conflict of interest at Authority or Committee meetings and withdraw from the meeting while the item is being discussed and voted on.

The Authority is responsible for ensuring that there are proper and independent assurances on the soundness and effectiveness of the systems and processes in place for meeting the organisation's objectives and delivering appropriate outcomes.

The Authority exercises strategic control over the operation of the organisation through a system of corporate governance, set out in its Standing Orders, which includes:

- A schedule of matters reserved for Authority decisions;
- A scheme of delegation, which delegates decision-making authority, within set parameters, to the Chief Executive;
- The Chief Executive's Scheme of Delegation which controls decision-making by other staff;
- Standing Financial Instructions;
- The establishment and operation of an effective Audit and Risk Assurance Committee; and
- The establishment and operation of other Authority Committees, including: the Business, Appointments and Remuneration Committee (BARC); the Mental Health Committee (MHC), which includes Medical Appointments; the Enforcement Committee; and the Legislative and Policy Committee (LPC).

A robust structure of accountability and responsibility is required as part of a control environment (i.e. governance, risk management and internal control). The respective responsibilities in relation to corporate governance are detailed in the diagram overleaf.


Internal Audit
Provides independent assurance through the production of internal audit reports and verification of the arrangements post CAS
External Audit
RQIA receives an opinion from NIAO and obtains any recommendations for improvement in RTTCWG
The Authority
Reports to the DoH / Minister
Working with the Chief Executive, establishes strategic direction of RQIA
Informs the DoH of any changes which are likely to impact on the strategic direction
Ensures that statutory or administrative requirements for the use of public funds are complied with
Scrutinises regular performance management information, ensuring strategic targets are met
Works with the Chief Executive to develop the RQIA's Corporate Strategic Plan and Annual Management Plans
Ensures that key strategic risks are being effectively managed
Audit and Risk Assurance Committee
Oversees internal/external audit and the compliance with the arrangements post Controls Assurance Standards (CAS)
Advises the Authority on the strategic processes for risk management
Oversees the production of the annual accounts and annual report
Legislative and Policy Committee
Considers the application and interpretation of the legislative arrangements that enable RQIA to fulfil its roles
Considers how the application of the legislation is applied to RQIA policy and its delivery in its operations and makes recommendations to the Authority
Business, Appointments and Remuneration Committee
Advises the Authority on appropriate remuneration and terms of service for Senior Executives and staff generally
Provides assurance on progress of Corporate Strategic Objectives and the annual Management Plan
Oversees performance and performance management systems
Enforcement Committee
Considers and takes decisions under the 2003 Order in respect of restriction, suspension or cancellation or registration of services registered with RQIA under Part III of the 2003 Order
Mental Health Committee
Considers RQIA's duties and functions under the Mental Health (Northern Ireland) Order 1986 (MHO) and the Mental Capacity Act 2016 (MCA), or any new relevant legislation or judicial proceedings
Includes oversight of Medical Appointments in relation to RQIA's functions and processes under the Mental Health (Northern Ireland) Order 1986
Chief Executive
Drafting of RQIA's Corporate Strategic Plan to align with the Programme for Government
Production of RQIA's Annual Management / Business Plan, ensuring key corporate actions are identified against the organisation's strategic objectives
Advises the Authority on the performance of RQIA, compared with its aims and objectives
Ensures that adequate internal management and financial controls are maintained
Ensures a Corporate Risk Assurance Framework Risk Management Strategy is embedded and operational

3. Governance Framework

The key organisational structures which support good governance in RQIA are the Authority and its Committees.

The Authority provides strategic leadership to RQIA and comprises a Chair and eight Authority Members. Members of the Authority represent a wide range of skills and this was further developed during the year with the appointment of Derek Clydesdale on 5 June 2025, with a background in digital transformation, and Rodney Morton on 12 June 2025, who has a background in nursing. There is currently a vacancy with Stuart Elborn leaving the Authority on 28 February 2026 to take up the post of Chair of the Belfast HSC Trust. The Authority Chair, Christine Collins, will also leave the Authority at the end of September 2026, following completion of her tenure with RQIA. A public appointments process is currently underway to fill this vacancy. The Authority's performance is reviewed as part of the Board self-assessment process and the performance appraisal system.

The duties and functions of the Chair and Authority Members are set out in the RQIA's founding legislation; its Standing Orders, and other relevant legislative provision and in the Authority Members' Letters of Appointment. The Authority finalised the Partnership Agreement with the DoH in July 2025 and currently works to this. The Partnership Agreement replaces the Management Statement and Financial Memorandum (MSFM) and sets out the relationship between the Authority and DoH, as required by Managing Public Money Northern Ireland.

The Authority recognises that to deliver its strategic aims, objectives and priorities successfully, it needs sound corporate governance arrangements in place. RQIA's governance framework sets out the roles, responsibilities and procedures for the effective and efficient conduct of its business. The Authority is committed to governance excellence and is accountable to the Minister of Health for its decisions and activities. As an ALB, the Authority's approach to governance is based upon the Seven Principles of Standards in Public Life – the 'Nolan Principles'.

The Authority demonstrates its accountability to DoH through:

- Bi-annual accountability meetings with DoH;
- RQIA's Annual Report which is laid before the Northern Ireland Assembly;
- Annual auditing of RQIA's accounts by the Northern Ireland Audit Office (NIAO);
- Independent scrutiny of RQIA's procedures and processes through the Business Services Organisation (BSO) Internal Audit;
- Publicly reporting performance in respect of its corporate goals and business targets;
- Consulting before introducing major new policies or operational practices;
- Holding Authority meetings open to the public;
- Publishing information regarding the operation of the Authority, and where appropriate, minutes of meetings and reports;
- Quarterly production of RQIA's Principal Risk Document;
- Having a robust and accessible complaints process; and
- Production of an annual Quality Report.

The Governance framework has been operating in full throughout the year. The Authority is ultimately accountable to the Minister for all that RQIA does. In order for RQIA to discharge its responsibilities appropriately and effectively, day-to-day management is delegated to the Chief Executive.

A number of matters, however, remain reserved for the Authority. These include:

- Ensuring that RQIA fulfills its statutory objectives, general functions and duties and appropriately exercises the legal powers vested in it, under the Health and Personal Social Services (Quality, Improvement and Regulation) (NI) Order 2003, the Mental Health Order (Northern Ireland) 1986 and other legislation;
- Determining the overall strategic direction of RQIA within resource limits;
- Employing all the Authority's staff;
- Appointing the Chief Executive (with the approval of the Department);
- Supported by the Chief Executive, developing the corporate Strategic Plan and annual Management Plan;
- Monitoring the performance of the Chief Executive and her team, holding them to account for the exercise of their delegated powers and delivery against plans and budgets;
- Promoting and protecting RQIA's values, integrity, and reputation; and
- Ensuring high standards of governance that command the confidence of all of RQIA's staff and stakeholders.

The Authority has established clear levels of delegated authority within which:

- Some decisions are reserved exclusively for the Authority;
- The Chief Executive is empowered to make decisions and delegate authority to the EMT and staff for the day-to-day operation of RQIA;
- The Chief Executive is required to escalate high risk and/or high impact issues for the timely attention and consideration of the Authority;
- The Authority requires the Chief Executive to report to it on the organisation's use of public funds, recognising the Accounting Officer's personal accountability in this area; and
- The Authority requires the Chief Executive to ensure that the EMT fulfills its responsibilities as outlined under the section 'Chief Executive and EMT Responsibility'.

The Authority has complied fully with its Section 75 Equality and Good Relations duties, including adherence to the arrangements contained in its equality scheme when developing and/or reviewing policies, to include the assessment of its own compliance. The Authority has overseen the completion of RQIA Equality, Good Relations and Disability Duties - Annual Progress Report 2024-25, in compliance with the duties outlined in Section 75 of the Northern Ireland Act 1998 and Section 49A of the Disability Discrimination Order (DDO) 2006 and has also approved RQIA's Equality and Disability Action Plans 2023-28, following an extensive public consultation. The Authority has appointed an Authority Member (Nazia Latif) as RQIA's Equality and Disability Champion; and another Authority Member (Sarah Wakfer) as a Speak Up Champion.

A total of nine Authority meetings were held during 2025-26. In addition, two Authority workshops took place, addressing strategic issues facing the organisation. Details of attendance are set out overleaf.

Attendance at 2025-26 Authority Meetings and Workshops						
	Authority Meetings (Total 9)	**Authority Workshops** (Total 2)	**Audit & Risk Assurance Committee (ARAC) Meetings** (Total 5)	**Business, Appointments & Remuneration Committee (BARC) Meetings** (Total 5)	**Legislative & Policy Committee (LPC) Meetings** (Total 5)	**Mental Health Committee (MHC) Meetings** (Total 3)
Christine Collins *(Authority Chair)*	8	2	2	1	2	
Alphy Maginness~ (LPC)	7	2	5		5	2
Cheryl Lamont~ (BARC)	6	2		4		3
Derek Clydesdale*	7/7	2		3/3	4/4	
Mary McIvor~ (MHC)	7	2	5		2	3
Nazia Latif	9	2		5	5	
Rodney Morton**	5/6	2	2/3			3
Sarah Wakfer~ (ARAC)	8	2	5			2
Stuart Elborn***~ (BARC)	8/8	1		5		

*Appointed from 5 June 2025
**Appointed from 12 June 2025
***Resigned on 28 February 2026
~Chair of Authority Committee

There were also two “In Conversation” events for the Authority Members with the Chief Executive in attendance.

The Authority has five Committees, as follows:

Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee, as a Committee of the Authority, assists the Authority in discharging its responsibilities for issues of risk control and governance. The Audit and Risk Assurance Committee reviews the comprehensiveness of assurances in meeting the Authority and Accounting Officer’s assurance needs, and reviews the reliability and integrity of these assurances. The Audit and Risk Committee consists of four Authority Members. The Terms of Reference of the Audit and Risk Assurance Committee are set out in the Standing Orders.

The Audit and Risk Assurance Committee supports the Authority in its oversight and responsibility for risk control and guidance. On behalf of the Authority, and of the Chief Executive as Accounting Officer, the Audit and Risk Assurance Committee considers and reviews the comprehensiveness, reliability and integrity of audit and governance systems and ensures that RQIA meets required standards of financial and statutory probity.

The Committee met five times during 2025-26 in May, June, August, November 2025 and February 2026, with the Authority Chair, Christine Collins, attending the May and August meetings. The Audit and Risk Assurance Committee completed the Audit Committee Self-Assessment Checklist in May 2024, with a Summary Action Plan being progressed.

Business, Appointments and Remuneration Committee

The Business, Appointments and Remuneration Committee reports to the Authority on the setting and measurement of objectives for the Authority and the terms and conditions of employment for the staff of the Authority.

Its terms of reference are set out in the Standing Orders. The Business, Appointments and Remuneration Committee consists of four Authority Members. The Committee met on five occasions during 2025-26 in May, June, August, November 2025 and February 2026. During 2025-26, the Authority Chair, Christine Collins, also attended the meeting in May 2025.

Legislative and Policy Committee

The Legislative and Policy Committee was established to consider the legislative context that enables RQIA to fulfil its duties and to make recommendations to the Authority in terms of the interpretation, impact and policy aspects of such legislation. It constitutes part of the governance arrangements of the Authority in terms of considering, determining and advising the Authority on legislative and policy issues that are relevant to the role and functions of RQIA, under its founding legislation and other legislation as it applies to the role of RQIA, and as set out in the Department of Health Social Services and Public Safety Framework Document, 2011.

The Legislative and Policy Committee consists of four Authority Members. The Committee met on five occasions during 2025-26 in June, July, September, December 2025 and March 2026. During 2025-26, the Authority Chair, Christine Collins, also attended the June and July meetings.

Mental Health Committee

The Mental Health Committee (formerly the Medical Appointments Panel) was re-established in April 2023, as part of a review of the RQIA's functions and processes under the Mental Health (Northern Ireland) Order 1986. During the year, it met three times during September and November 2025, and March 2026. This Committee of the Authority operates with five Authority Members.

The Committee also provides oversight of Medical Appointments in relation to RQIA's functions and processes under the Mental Health (Northern Ireland) Order 1986.

Enforcement Committee

The Enforcement Committee meets on an ad hoc basis to consider and take decisions under the 2003 Order in respect of restriction, suspension or cancellation of registration of services registered with RQIA under Part III of the 2003 Order. It is a Committee of the whole Authority, with a quorum of two Authority Members; the Chief Executive (or

her designated deputy) is also in attendance and ensures the provision of advice and secretariat services. The Committee met four times during the 2025-26 year.

Chief Executive and EMT Responsibility

The Authority has delegated responsibility to the Chief Executive for the day-to-day management of RQIA. The Chief Executive is responsible for leading the EMT and staff in:

- Fulfilling RQIA's statutory responsibilities including the general functions and duties specified in the MSFM, now the Partnership Agreement;
- Developing plans, programmes and policies for Authority approval, including working with the Authority to develop the corporate Strategic Plan, Annual Management Plan and Review Programme, which covers the Part IV statutory services;
- Delivering RQIA's services in line with targets and performance indicators agreed by the Authority;
- Developing RQIA's relationships with key stakeholders;
- Communicating RQIA's plans and achievements to stakeholders, RQIA's staff, DoH and the general public;
- As RQIA's Accounting Officer, sharing relevant information with the Permanent Secretary of the DoH as Principal Accounting Officer, concerning the organisation's use of public funds and with personal accountability and responsibility for RQIA's:
    - propriety and regularity;
    - prudent and economical administration;
    - avoidance of waste and extravagance;
    - efficient and effective use of available resources;
    - routine scrutiny of significant policy proposals or plans for major projects, assessing that they measure up to the standards set out in 'Managing Public Money NI'; and
    - the organisation, staffing and management of RQIA.
- Ensuring that the EMT:
    - acts within the levels of authority delegated by the Authority, escalating any high risk and/or high impact issues for the timely attention and consideration of the Authority;
    - provides accurate and timely information to enable the Authority to fulfill its governance responsibilities effectively; and
    - supports the Authority in fulfilling its role and responsibilities as set out in this governance statement.

4. Business Planning and Risk Management

Business planning and risk management are at the heart of governance arrangements to ensure that statutory obligations and Executive and Ministerial priorities are properly reflected in the management of business at all levels within RQIA.

RQIA's Performance Management and Accountability Framework brings together the corporate Strategic Plan, annual Management Plan, Risk Management Strategy and the Activity Performance and Outcomes Report.

The RQIA corporate Strategic Plan 2022-2028, which focuses on outcomes, was approved by the Authority in March 2023 and includes four strategic objectives of:

1. Scrutiny: register, inspect, report and enforce;
2. Improve: safety and quality;
3. Build: partnerships to strengthen safety; and
4. Inform: service transformation.

These are underpinned by three enabling priorities, namely:

- Excellence in collective leadership and effective governance;
- Develop a confident, competent, supported and enabled workforce; and
- Ensure effective management of our resources, including Finance, Information Technology and accommodation.

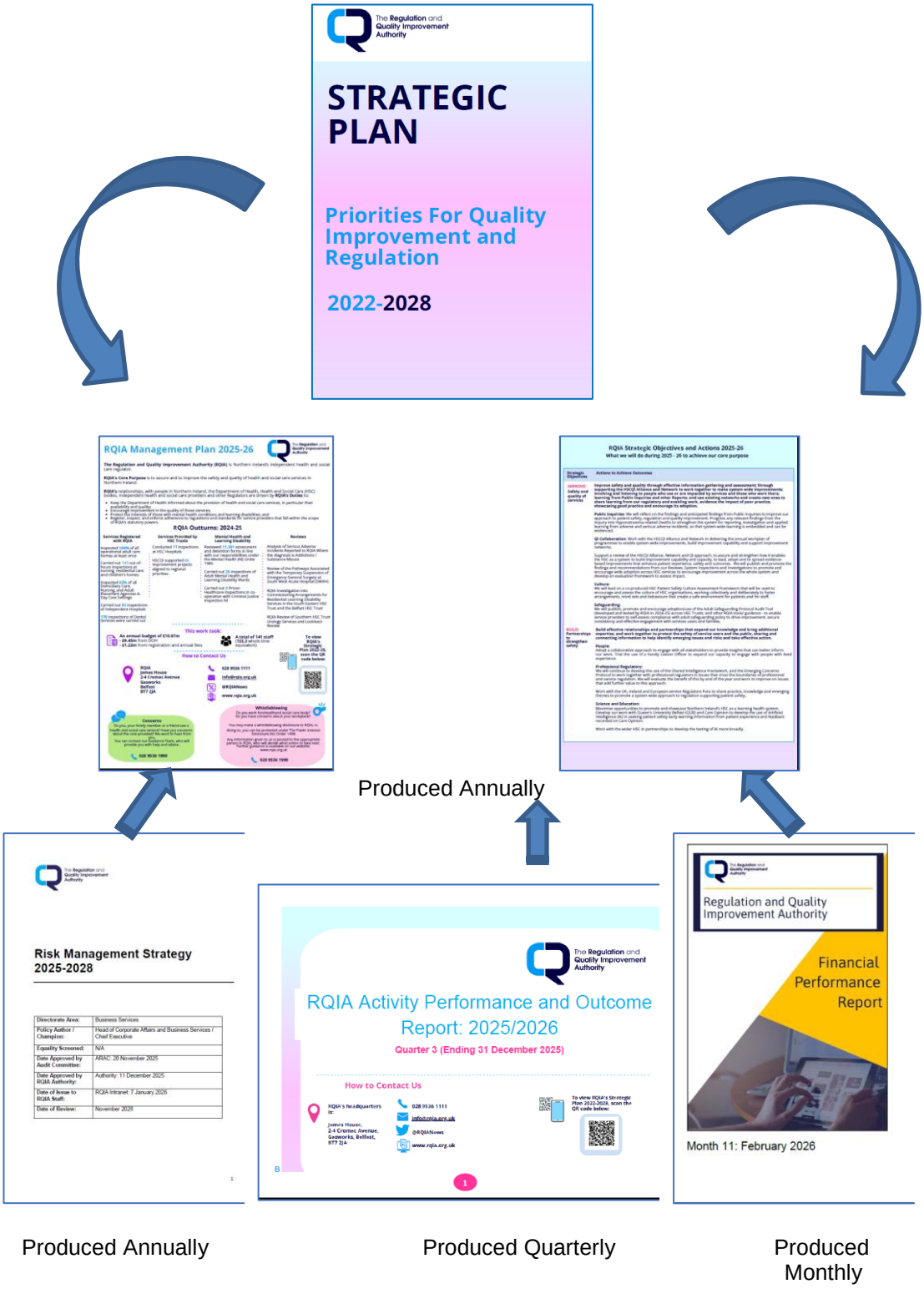
The status of the actions, measures of success and current financial positions are presented quarterly to the Authority for approval in the Activity Performance and Outcomes Report. This Report enables the Authority to assess how RQIA is performing against the achievement of its strategic objectives.

RQIA continues to operate under its Risk Management Strategy, refreshed and approved by the Authority in December 2025. The Strategy outlines an overall approach to risk management that addresses the current risks facing RQIA in pursuing its strategy, which will also facilitate the effective recognition and management of such risks.

The Authority is responsible for setting the risk appetite of the organisation. This informs all RQIA plans which must be consistent with it. RQIA generally has an overall risk appetite of “cautious”. This risk tolerance relates to our statutory obligations and the health and safety of all employees, with higher risk tolerances for our strategic, business and individual project objectives, as assessed against an Appetite Matrix. The Authority held a risk management workshop in August 2025, focusing on the articulation of risk and controls. The Authority also reviewed the risk appetite statement at a further workshop in April 2026, when it undertook a Horizon Scanning Exercise.

The diagram overleaf demonstrates how RQIA’s corporate Strategic Plan will be delivered through its Risk Management Strategy and Management Plan, which sets out how RQIA intends to deliver its strategic objectives through time-bound business actions and also details how it intends to use the resources at its disposal.

RQIA Performance and Accountability Framework



The Authority, Audit and Risk Assurance Committee and EMT provide leadership for risk management.

EMT has developed a Principal Risk Document (Corporate Risk Register), which is reviewed, updated and reported upon quarterly to the Audit and Risk Assurance Committee.

Directorates within RQIA develop and regularly review directorate specific risk registers, which provide a clear linkage between directorate and corporate risks. These are also considered by the Audit and Risk Assurance Committee.

The Authority provides leadership through its governance arrangements, annual reviews, and approval of the Risk Management Strategy and Corporate Risk Assurance Framework, reports with a specific focus on review and challenge of the corporate risks on a quarterly basis, and has oversight of the risk management process through the Audit and Risk Assurance Committee.

In 2025-26 the RQIA corporate risk register, ('Principal Risk Document') included eight risks. Each risk added to the Principal Risk Document is assessed to determine the likelihood and impact of the risk occurring and appropriate mitigating actions were agreed with the EMT and Authority.

The Risk Management Strategy and Risk-On-A-Page procedures are available to all staff to support them with understanding their risk management roles and responsibilities. All staff are trained by completing an online mandatory course every three years, which comprises risk awareness and risk management.

5. Information Risk

Information risk management is an essential part of good governance and good management. As well as being integrated into the risk management processes set out above, there are also a suite of information governance policies and procedures. The Information Governance Policy sets out the overarching information governance framework, supported by a range of more specific policies and procedures dealing with, for example, data protection and confidentiality, Freedom of Information and IT security. These are reviewed every three years, the most recent review in October 2025.

The management and control of the risk of loss of electronic information is safeguarded by the provision of secure remote access to a protected ICT environment. In relation to cyber security arrangements, all electronic systems are hosted by the BSO Information Technology Service (ITS), in its secure infrastructure within the HSC NI virtual environment. Data is contained securely within this network, behind appropriate firewalls. RQIA has arrangements in place, through service level agreements and contracts, which provide assurance that third party suppliers are compliant with information governance requirements. While RQIA experienced a cyber security incident in late Autumn 2025 with its website, this has been resolved with a new website now provided and hosted by BSO ITS in its secure environment; no data was compromised as a result of the incident (see Identification of any new issues in the current year for detail). Cyber Security Awareness training is provided online for staff and is mandatory.

RQIA has a Business Continuity Plan (BCP) which includes actions to be taken in the event of an ICT disaster, including a cyber-security attack. Stage I of this Plan in relation to RQIA's electronic information system, iConnect and its Web Portal, was successfully tested in March 2023, when the system was taken down during a critical software upgrade and a further desk-top exercise was held in February 2024 to examine the BCP in light of a potential cyber security attack on all electronic mechanisms used by RQIA. Stage II of the Plan was also tested in March 2025 in relation to operations and access to the wider electronic applications of email and the electronic network in the event of a cyber security attack.

All data and information is processed and managed as part of RQIA's Information Governance Management Framework which is supported by policies and procedures. There are procedures in place to ensure compliance with the requirements of the General Data Protection Regulation (GDPR), the Data Protection Act (2018), the Freedom of Information (FOI) Act 2000 and Environmental Information Regulations 2004 (EIR). RQIA also achieved substantive compliance with the HSC arrangements post CAS in Information Management and ICT.

The organisation has a nominated Personal Data Guardian (PDG), Senior Information Risk Owner (SIRO), Information Asset Owners and Information Asset Administrators.

All RQIA officers are provided with induction and training in information and ICT policies and procedures and have relevant clauses in their contracts of employment. All staff have access to the information governance policies and procedures through the RQIA intranet. These policies and processes set out the mechanisms to ensure that data used for operational and reporting purposes is managed appropriately by RQIA. All staff are also required to complete the regional HSC information governance eLearning programme, incorporating Freedom of Information, Data Protection, Records Management and IT Security / Cyber security.

RQIA is committed to the principles of the DoH Code of Confidentiality and the Protocol for Information Sharing and is a registered data controller with the Information Commissioners Office (ICO). In 2025-26, RQIA had no data breaches that required to be referred to the Information Commissioners Office (ICO).

Information governance reports are brought by the SIRO and PDG to the Audit and Risk Assurance Committee and reported onwards to the Authority. RQIA receives practical information governance support from the BSO, through the SLA, including the services of the Data Protection Officer. RQIA is represented on the Regional Information Governance Advisory Group by the RQIA PDG and BSO Data Protection Officer, ensuring that RQIA is kept up-to-date and made aware of all key information governance issues and developments.

RQIA has the following reporting and accountability mechanisms in place:

- Reporting to DoH Information and Analysis Unit on statutory processing of DPA and FOI requests;
- Internal Audit; and
- Governance Statement.

6. Fraud

RQIA takes a zero-tolerance approach to fraud in order to protect and support our key public services. We have put in place an Anti-Fraud Policy and Anti-Bribery Policy and Response Plan to outline our approach to tackling fraud, defining staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation.
Our Fraud Liaison Officer co-ordinates investigations in conjunction with the BSO Counter Fraud and Probity Services Team and provides advice to personnel on fraud reporting arrangements.

All staff are provided with mandatory fraud awareness training in support of the Anti-Fraud and Anti-Bribery Policy and Response Plan, which are kept under review and updated as appropriate. A report on fraud incidents is presented to meetings of the Audit and Risk Assurance Committee.

There were no instances of fraud reported in RQIA during the 2025-26 year.

RQIA has a Whistleblowing Policy and arrangements for its staff in place to raise concerns. Staff working in the health and social care service in Northern Ireland can also contact RQIA to make a protected disclosure about a concern or wrongdoing within a service under the under The Public Interest Disclosure (Northern Ireland) Order 1998. An Authority Member, Sarah Wakfer, Chair of the Audit and Risk Assurance Committee, has been appointed as Speak Up Champion.

7. Public Stakeholder Involvement

RQIA engages with a wide range of members of the public and other stakeholders as part of its routine inspection and review programmes. RQIA engages with services users and carers using a variety of methods (as appropriate) including, one-to-one meetings, questionnaires and focus groups. RQIA gathers information from a user / carer / stakeholder perspective for the purpose of making clear and informed judgements when assessing associated risks.

As part of our engagement programme, RQIA has met with a range of stakeholder representative groups to discuss our ongoing work. See section on Partnership Working in the Performance Report.

RQIA held a Round Table Event on 17 September 2025 (World Patient Safety Day) entitled ‘A Framework for Safety Culture within Health and Social Care in Northern Ireland’, which explored the progress made on the development of the Framework. There was strong support for this Framework, which was progressed during 2025-26.

Speaking up, both for patients and families, and for staff, is a vital part of securing patient safety and improving service quality. This event brought together senior leaders from across the health and social care services, from professional regulators, commissioners, professional bodies, people from academia and from

systems regulation across the UK and Ireland, with a strong service user representation.

The Chair and Chief Executive have also continued to meet with the Health Committee and Health Spokespersons of the main political parties to brief them on the work of RQIA and its corporate Strategic Plan and vision for the future, along with specific pieces such as the Review of the Pathways Associated with the Temporary Suspension of Emergency General Surgery at the South West Acute Hospital and the RQIA Investigation into Commissioning Arrangements for Residential Learning Disability Services in the South Eastern and Belfast HSC Trusts. Authority Members also continued to contribute to a range of involvement and engagement events.

The Authority approved the RQIA Communications and Involvement Strategy 2023-2028 in March 2024 and, as part of this Strategy and our Strategic Plan and the Annual Management Plan for 2025-26, we continue to enhance our engagement and involvement work.

8. 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.

9. Assurance

As part of its Governance arrangements, RQIA considers the contents of both its Assurance Framework and Risk Register when identifying possible control issues. The key elements of assurance in relation to the effectiveness of the system of internal control are:

- Senior managers review performance regularly against the actions and measures of success within RQIA's Annual Management Plan;
- Internal Audit in BSO has a key role in providing assurance on the effectiveness of the system of internal control within RQIA. There is continued coverage of the financial systems through RQIA's corporate risk-based and governance audits;

- A Service Level Agreement (SLA) exists with the BSO to provide human resources, organisational development, equality, internal audit, health and safety, facilities, information governance, ICT, finance, procurement and legal services to RQIA, the latter with the exception of legal services to RQIA where sufficient guarantees of conflict prevention, either legally or from a public perception perspective, cannot be provided by DLS within its organisational construct. This includes cases where RQIA is a Core Participant in Public Inquiries. In such cases, RQIA adheres to procurement requirements and selects a provider with the support of BSO Procurement and Logistics Services, through a competitive process. This has been the case for the commissioning of legal services to RQIA in respect of the Muckamore Abbey Hospital Public Inquiry and the COVID-19 Public Inquiry.
- Assurance concerning the operation of these BSO shared services is provided annually by its Chief Executive;
- RQIA relies on the BSO for its financial information; the BSO has provided assurances on a monthly basis on the quality and completeness of this information;
- In relation to the SLA, annual monitoring meetings are held. Meetings are held with the service leads to discuss requirements and feedback about performance provided through the annual customer service questionnaires;
- The Report to those Charged with Governance issued by the external auditor; and
- RQIA's EMT and the Audit and Risk Assurance Committee regularly review an audit action plan charting progress in implementing the agreed recommendations of internal and external audit reports.

The Audit and Risk Assurance Committee and the Business, Appointments and Remuneration Committee also provide oversight on the adequacy and effectiveness of the system of internal control in operation within RQIA and report regularly to the Authority on their work.

RQIA continues to ensure that data quality assurance processes are in place across the range of data coming to the Authority. Information presented to the Authority to support decision-making is initially considered and approved by EMT, as part of the quality assurance process. The Authority was satisfied with the quality of the information received during the year and information presented was sufficient to enable the Authority to fulfil its obligations.

10. Sources of Independent Assurance

External Audit: The Northern Ireland Audit Office

The Northern Ireland Audit Office (NIAO) undertook the financial audit of RQIA. NIAO's approach to the 2025-26 audit is delivered in accordance with the Audit Strategy which was presented to the Audit and Risk Assurance Committee in February 2026.

In her 'Report to Those Charged with Governance' for the year ending 31 March 2026, the Comptroller and Auditor General gave an unqualified audit opinion on the financial statements without modification for RQIA.

Internal Audit – Business Services Organisation (BSO)

BSO Internal Audit's primary objective is to provide an independent and objective opinion to the Accounting Officer, Authority and Audit and Risk Assurance Committee on the adequacy and effectiveness of the risk, control and governance arrangements. The basis of this independent and objective opinion is the completion of the Annual Internal Audit Plan.

In 2025/26 Internal Audit reviewed the following systems:

Audit	Level of Assurance Received
Finance Audits:	
Financial Review (Non-Pay Expenditure; Payments to Staff; Travel and Expenses; Asset Management; and Budgetary Control)	Satisfactory
Corporate Risk Audits:	
Inspections of Independent Healthcare	Satisfactory
Information Technology, including Management of Cyber Security Risk in RQIA	Satisfactory
Governance Audits:	
Authority (Board) Effectiveness	Satisfactory

There were no priority one weaknesses in control identified, or significant findings, in relation to the 2025-26 audit programme.

A review of the implementation of previous priority one and priority two Internal Audit recommendations was carried out at mid-year and again at year-end. At year-end, 28 (90%) of the 31 outstanding recommendations examined are now fully implemented and three (10%) are partially implemented.

Other Assurances

Business Services Organisation (BSO)

The Business Services Organisation (BSO) provides a range of business services to RQIA, as set out in an annually agreed Service Level Agreement, and are monitored through a combination of in-year performance reports and meetings. Additionally, the BSO provides an end-of-year assurance report, confirming that the BSO has the necessary processes and procedures in place to manage the elements of the service for which the BSO is responsible, and providing assurance that the BSO, as an organisation, is compliant with relevant guidance, regulations and legislation. A number of audits (summarised below) have been conducted in BSO Shared Services, as part of the BSO Internal Audit Plan.

The recommendations in these Shared Service audit reports are the responsibility of BSO Management to take forward and the reports have been presented to BSO Governance and Audit Committee. A summary of the reports is presented to the RQIA Audit and Risk Assurance Committee.

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

RQIA was re-accredited with the Investors in People (IiP) Silver Award during 2024-25 and, in its annual accreditation review in February 2026, it was reported by the IiP Assessor that the organisation is building real momentum, with the actions underway helping to strengthen communication, trust, and wellbeing, creating a more supportive culture where people feel valued and able to thrive.

In her annual report, the Head of Internal Audit reported that there is **Satisfactory Assurance** on the adequacy and effectiveness of the organisation's framework of governance, risk management and control, designed to meet the Authority's objectives.

11. Review of 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 RQIA who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Audit and Risk Assurance Committee and a plan, to address weaknesses and ensure continuous improvement to the system, is in place.

12. Significant Internal Control Issues

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

Issue: Health and Social Care Act (Northern Ireland) 2022: Implementation and Consequentials
Since the enactment of the Health and Social Care Act (NI) 2022, with the dissolution of the former HSC Board and the establishment of the SPPG at the , the oversight of those services commissioned directly by the SPPG, including the delivery of primary care services, under Part 4 of the 2003 Order are no longer within the scope of RQIA's regulatory role.

RQIA was previously able to examine these services, which had been subject to the statutory duty of quality because the HSC Board as the commissioning body (now the new SPPG) was an ALB of the DoH, hence the statutory duty of quality applied to the HSC Board and RQIA also had authority to require the provision of information from

the HSC Board. Given SPPG is part of the Department of Health, the statutory duty of quality does not apply to SPPG and RQIA does not have a regulatory role for the services they provide or commission.

Response
RQIA had written to the DoH to better understand the implications of this reduction in RQIA's regulatory scope. Originally, RQIA understood the Department intended to remedy the situation through use of its powers of Direction. RQIA is now aware this is not possible and there is no recourse to recover these powers without primary legislation. RQIA therefore does not undertake a regulatory role in those services commissioned directly by the SPPG, including the delivery of primary care services, including General Practitioner and Pharmacy Services.

As these functions now sit within the DoH, they are exempt both from the duty of quality and from RQIA's oversight, and RQIA cannot require the provision of information from the Department in respect of these services. This reduces protections available for service users through independent regulation of services commissioned by SPPG.

This is being removed from the RQIA Assurance statement hereafter as these services no longer fall within RQIA's remit; the Authority will continue to raise the policy issues around regulatory oversight for the areas concerned, as appropriate.

Issue: COVID-19 Public Inquiry
RQIA has been engaging with the COVID-19 Public Inquiry since its inception in 2022 and has submitted responses to the Inquiry under Rule 9 Statements during subsequent years. These were in relation to Module 2C (Core UK Decision-making and Political Governance), Module 3 (Impact of COVID-19 Pandemic on Healthcare Systems in the 4 Nations of the UK) and Module 6 (Care Sector). RQIA is a Core Participant for Module 6 and attended the Preliminary Hearing in March 2024, as well as the Evidence Hearing in July 2025. RQIA required legal support in respect of this Inquiry.

Response
The RQIA's Sponsor Branch at the DoH continued to be advised of the ongoing resource commitment to support this work to ensure that RQIA could effectively meet its legal obligations under the Inquiries Act. RQIA secured support from the legal firm (DWF) which provided legal support to RQIA in both the MAHI Inquiry and the COVID-19 Inquiry Module 6, RQIA being Core Participants in both. For the 2025-26 period, RQIA was able to utilise the existing contract extended into 2025-26, with PALs procurement support and cover the legal costs from its RRL. The Inquiry completed its evidence sessions and heard the closing statements of Core Participants for Module 6: Care Homes in July 2025. The Inquiry Panel is now preparing its report for this Module.

Update on prior year governance issues, which continue to be considered governance issues:

Issue: Information Technology System: iConnect
The RQIA electronic system, iConnect, completed a software upgrade in March 2023, for which a business case was submitted and approved. This upgrade has ensured compliance with maintenance and cyber security. In undertaking this upgrade, RQIA also refreshed its business continuity plan / disaster recovery plan for ICT incidents. However, iConnect was developed and implemented in 2014 and is now approaching end of life and requires a full functionality upgrade or a total replacement in order to meet the business needs of the organisation. A further complication exists in that the CRM, windows software and servers which the iConnect system utilises, is out of support since early 2026. In relation to this upgrade and continuation of the iConnect CRM, a Business Case has been approved by DHCNI.

Response
To ensure continued support and maintenance of the iConnect System, the contract with the current third party supplier has been extended to 31 August 2026 via a Direct Award Contract (DAC) procurement process, in accordance with the process set out by and overseen by PaLS Compliance Procurement Unit. An Outline Business Case (OBC) is being developed to set out the need for consideration of the procurement of a replacement electronic system. This has been informed to date by a recent market sounding exercise in February / March 2026 and engagement with other UK jurisdictions. Digital Healthcare Northern Ireland (DHCNI) has provided support for project management to assist this, deeming this to be a BSO ITS Commissioned Project. A Statement of Requirements has been developed, utilising funding and support through DHCNI and BSO ITS. The OBC will be submitted during Quarter 1 of 2026/2027. In relation to the upgrade and continuation of the iConnect CRM, a project is in place, with an implementation date of late May 2026, being supported by approved funding from DHCNI; again BSO ITS Programme Management Office staff have been managing this upgrade.

Given the current financial climate across the HSC and RQIA's reliance on this critical system to conduct its registration and regulatory activities, the Chair and Chief Executive will escalate this to the DoH as a critical business risk, should there be any prospect that the funding may not be made available.

Issue: Mental Capacity Act (Northern Ireland) (2016)
In December 2019 the partial implementation of The Mental Capacity Act (Northern Ireland) 2016 (MCA), The Mental Capacity (Deprivation of Liberty) (No2) Regulations 2019 and The Mental Capacity (Money and Valuables) Regulations (Northern Ireland) 2019 came into effect.

The Mental Capacity Act (NI) 2016 is ground-breaking and fundamental legislation that, when fully implemented, will fuse together mental capacity and mental health law for those aged 16 years and over within a single piece of legislation, as recommended by the Bamford Review of Mental Health and Learning Disability. This legislation is amongst the most significant pieces of legislation to be introduced in Northern Ireland in the last 10 years. It confers new responsibilities upon RQIA in exercising specific functions. Depriving a person of their liberty is one of the most serious infringements

on a person's human rights. The development and implementation of this role was delayed by the Covid-19 Pandemic response. RQIA has not been allocated resources to enable fulfilling of what RQIA understands to be its role within the Act; and thus RQIA cannot currently meet its statutory functions in respect of this legislation, potentially putting patients at risk. This represents potential for legal challenge.

Response
A business case was submitted to the DoH in January 2023 establishing the resources RQIA considers are required to fulfil its role under the Mental Capacity Act, as implemented to date.

A response from the DoH, received July 2023, stated that the Department considers that there are no legislative requirements, requiring an action, placed upon RQIA under the MCA legislation. RQIA considers this interpretation is incorrect and has advised the DoH of this. RQIA considers that its primary legislation, (the 2003 Order and the Mental Health Order 1986) require it to act on the receipt of intelligence about the care and treatment of people living with Mental Disorder. The MCA itself established the flow of this intelligence to RQIA, as RQIA already has the authority and duty under its primary legislation to act on this information.

RQIA has responded to the DoH, highlighting the risks of not fulfilling these functions relating to the Deprivation of Liberty (DoLs) and the management and handling of assets of patients of values >£20k. The risk as a result is that vulnerable people could be deprived of their liberty inappropriately or their assets (>£20k) mismanaged. This issue is on the RQIA Principal Risk Register.

Following further discussions with the Director of Mental Health at the DoH and a request to split the submitted Business Case into two parts (DoLs and assets >£20k), RQIA has submitted an updated Business Case to the DoH in July 2024. While there was a discussion in respect of the availability of non-recurrent funding in summer 2025, RQIA continues to emphasise the need for recurrent funding.

The RQIA Authority Chair has also written to the Permanent Secretary, setting out the shortfall of capacity (both in MCA and wider statutory functions) and the associated risks, and discussions have taken place as part of the Accountability meetings. Given the current financial challenges, increased engagement with the DoH will be required.

Issue: Workforce and Impact upon Inspection Activity
RQIA has been reporting challenges, given its current resources, to achieve the statutory frequency of inspections set out for registered services, that is those identified in Part III of the 2003 Order. This is depicted, for example, in the frequency of inspections of registered care homes, where The Regulation and Improvement Authority (Fees and Frequency of Inspections) Regulations (Northern Ireland) 2005 require two Inspections within the 12-month period of all registered Care Homes (there are circa 470 nursing and residential care homes in Northern Ireland). It has been determined through an analysis led by an independent expert that the workforce capacity needs to expand to be able to carry out the frequency set in the Regulations. A Strategic Outline Case submitted to the DoH in August 2022, set out the evidence for this.

Absent the provision of additional resources and increased workforce capacity, the Authority has adopted an informed, risk-based approach to inspection coupled with a frequency based approach: planned inspections are carried out (at least one in all Care Homes annually– 97% unannounced; this is also the case for registered Childrens Homes) and additional inspections are carried out as a result of an assessment of the risks, based on intelligence RQIA receives from registered Service Providers, through notifications and concerns raised by the public, service users and other sources of intelligence. The Department and the Northern Ireland Assembly Health Committee have been regularly briefed about the situation.

There is a need to ensure sufficient workforce capacity to deliver RQIA's statutory inspection requirement, whilst the legislation as set out remains extant. Currently workforce capacity limitations have a substantial impact on RQIA's ability to deliver the degree of scrutiny and volume of inspections, both as required by the legislation generally, and as specified in Regulations.

Response
RQIA has undertaken a substantial review of the workforce capacity and demand. This has used real-time review of caseloads and time spent on key tasks and has looked to benchmarks in other jurisdictions. As a result, a strategic outline case (SOC) for workforce investment was submitted to the DoH in August 2022.

This has also led to discussion of the need for an update of the current founding legislation (which dates to 2003) and of the 2005 Fees and Frequency Regulations. Fees for initial registration and annual renewal have not been updated since 2005 and do not give RQIA the opportunity to adjust fees to reflect actual costs of registration, inspection and enforcement, nor do they comply with Chapter 6 of Managing Public Money, which requires the **full** cost of regulatory activity to be met by the regulated entity.

RQIA is taking forward the ongoing development of an Intelligence-led / risk-based Regulation Framework. This will bring consistency and transparency to the approach, establishing shared principles underpinning intelligence monitoring and assessment, risk judgement and proportionate regulatory response to ensure a robust and consistent approach. It will also enable use of the available resources to best effect against presenting risks. A dedicated Executive Management Team governance group has been established to take this forward, with a draft Regulation Framework being considered by the Authority (shared with the DoH).

There is a risk of legal challenge as the RQIA cannot meet the frequency of inspections required under the 2005 Regulations within its existing resources.

The RQIA Authority Chair followed up with the DoH by writing to the Permanent Secretary providing further clarity on the gap between capacity and legislative demand. This is further exacerbated by the continuing need to identify further savings. An initial proposal for full cost recovery model was submitted in 2024, for DoH to consider how independent healthcare registered services should cover the cost of their registration and regulation. This would release some existing DoH allocated revenue which RQIA considers could be redirected to enhance regulation

and improvement in HSC statutory services. Further to the submission of the Full Cost Recovery paper in 2024, a follow-on paper, applying a full cost recovery approach to the wider role of RQIA, across all registered services and an accompanying letter was issued to the Deputy Secretary in December 2025. In order to expedite this, RQIA has taken the opportunity to engage a legal expert to re-draft the relevant regulations (updating those from 2007). The redrafted Regulations will, if implemented, have the potential to generate additional revenue for RQIA to assist with meeting the increasing demands of regulatory activity and move towards compliance with Managing Public Money Northern Ireland. These have been shared with the DoH in April 2026 for consideration.

Issue: Changing Strategic Environment for Health and Social Care Provision, with a particular focus on the Registration of Independent Clinics
Since the creation of the RQIA's founding legislation, delivery mechanisms for health and social care services have developed materially. New services and models for delivery have been introduced that were not available in 2003 and which were not considered within the legislation.
The current legislative base (now more than 20 years old) is not well placed to deal with these challenges and RQIA is increasingly facing expectations from the public that protective action can and will be taken, when the legislation does not permit this.

In relation to the regulation of the independent healthcare sector, RQIA's historic approach provides a "de facto" exemption from registration (and therefore from regulation) of Independent Medical Clinics, where the doctors providing the service had an established connection of some kind with HSC bodies - either through contracts of employment with one of the Trusts; or by way of a contract with the HSC Board / SPPG, for example, as a member of the General Practitioners Performers List.

However, recent considerations through RQIA's Legislative and Policy Committee and scrutiny through Public Inquiries indicate this approach may be challenged. In order to protect patient safety, it is likely that remedial action will be required, through a carefully managed programme to bring Independent Medical Clinics and Agencies into compliance with the legislation. RQIA has put forward the need to adopt a full cost recovery model for registration, and ongoing regulation, and a need for amendments to the Fees and Frequency Regulations. However, the draft updated Regulations (referred to earlier) do not replace the need for fundamental review of the primary legislation; and the need for the expansion of the existing legislation to include independent medical clinics.

Response
The RQIA Legislative and Policy Committee is presently considering these issues, which have also been raised by the Chair in Accountability meetings with the DoH and with the Chief Medical Officer. RQIA wrote to the DoH in August 2023, highlighting the implications and scale of this work (referring to Independent Medical Clinics), with a need to move to a different regulatory model incorporating a full cost recovery approach. A number of conversations have been held with the DoH. Further correspondence was submitted to DoH via Sponsor Branch in January 2025 including a copy of independent legal advices obtained by RQIA.

In the absence of DoH ability to take forward the amendments in respect of the regulations to adopt a full cost recovery scheme, RQIA would require to continue be resourced from public funding to cover the cost of regulation, including the regulation of these services provided by independent clinics ('private doctors').

Registration and regulation of independent clinics without implementation of a full cost recovery model would require additional revenue from DoH both in the registration year and recurring, as there is no recurring fee to cover the ongoing cost of inspection and enforcement.

As Accounting Officer, I am mindful of the requirements of Chapter 6 of Managing Public Money NI; and its requirement for Full Cost Recovery (including, in the case of regulators, of the ongoing costs of regulation) for services provided by the public sector to the independent sector. Full Cost Recovery is a long-established policy position, with few exceptions. The Authority Chair and Members are likewise fully seized of these requirements. Therefore, in order to expedite this, RQIA has taken the opportunity to engage a legal expert to re-draft the relevant Regulations to at least bring about a modest increase in fees updating the Regulations of 2007. This was shared with the DoH in April 2026 for consideration. It is important that this is given urgent attention in terms of adoption.

Issue: Operational Policy Review
RQIA'S policies that relate to regulatory work require to be reviewed and updated to ensure they reflect best practice and have taken account of RQIA responsibilities under Equality Legislation, Disability, Human Rights and opportunity to build good relations.

Response
A Programme of work has completed, in scoping all policy documents that require updating and an electronic Policy Library is now live. Arrangements for policy development, approval, adoption and management have been strengthened. However, there still remains the need to review and update a significant volume of operational and regulatory RQIA policies, which is being progressed using a prioritisation approach. RQIA is also preparing to undertake a full Equality Impact Assessment in respect of a number of key policies including inspection and patient enquiry approaches. This is planned to complete in 2026/2027.

Identification of any new issues in the current year, including issues identified in the mid-year assurance statement, and any anticipated future issues.

Issue: Information Technology: RQIA Website
Following an incident in late Autumn 2025 the RQIA website was compromised by a potential cyber security incident via a threat actor. The website was quarantined and a full independent investigation was conducted by Deloitte on both the website itself and on BSO ITS hosting platforms. The investigation report showed content management system (CMS) software and servers which were out of support, along with other technical support arrangements not being fully in place by BSO ITS.

This resulted in the RQIA website being unavailable for some weeks during November/December 2025, when RQIA's Business Continuity arrangements were put in place.

Response
This issue has been resolved.
The potential cyber security incident was resolved quickly, with the RQIA website and website servers closed down and no residual reach into any other RQIA IT systems or to the wider HSC infrastructure. RQIA worked with BSO ITS to design and build a new website on a fully supported CMS and on new supported servers, residing behind appropriate firewalls in the BSO ITS infrastructure, with a resulting new website available to the public.

Business continuity arrangements were stood down appropriately, with the new interim website being agreed in principal to be used as a permanent site, following consideration of the justification for same via a Business Case.

The new website continues to be populated in agreement with the Executive Management Team and publications plans. Notice to the previous supplier has been given to end the modest support and maintenance contract (circa £2k per annum) within the notice period. Learning will be considered from the Deloitte Report for both RQIA and BSO ITS.

While this incident has been resolved, it has highlighted to the Authority the importance of its IT / digital oversight and of the resources dedicated to this aspect of RQIA's business operations. Consideration is being given to how best to enhance resources and improve strategic direction and oversight.

13. Conclusion

RQIA 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 RQIA, I have taken into consideration the overall satisfactory assurance provided by the Head of Internal Audit. I have sought assurance from the Executive Management Team that, where significant findings have identified weaknesses in established controls, appropriate mitigations and action plans are in place to address audit recommendations and improve internal controls. On this basis, I am content with the operation of this system of internal governance during the period 2025-2026.

Briege Donaghy
Chief Executive
2 July 2026

Remuneration Report

Scope of the Report

The Remuneration Report summarises the remuneration policy of RQIA and particularly its application in respect of Senior Executives and Authority Members. The Report, completed in line with circular FD (DFP) 04/10, dated 31 March 2010, also describes how RQIA applies the principles of good corporate governance in relation to Senior Executives' remuneration in accordance with HSS(SM) 3/2001 and subsequent supplements issued by the Department of Health (DoH).

The Business, Appointments and Remuneration Committee

The Authority of RQIA, as set out in its Standing Orders, has delegated certain functions to the Business, Appointments and Remuneration Committee (BARC). During 2025-26, the membership of this committee was as follows:

BARC Members 1 April 2025 to 31 March 2026
Authority Member
Stuart Elborn (Chair) until 4 February 2026
Cheryl Lamont (Chair) from 5 February 2026
Nazia Latif
Derek Clydesdale from 5 June 2025

The RQIA Chief Executive, the Head of Corporate Affairs and Business Services are in attendance at Committee meetings. The Committee met on five occasions during 2025/26 in May, June, August, November 2025 and February 2026. During 2025-26, the Authority Chair, Christine Collins, also attended the meeting in May 2025.

As well as reporting and providing assurance to the Authority on the setting and measurement of strategic objectives and their progress in relation to delivery, the Committee also provides assurance to the Authority on human resource matters, considering the effectiveness of performance and performance management systems, including:

- Oversight of the proper functioning of performance and appraisal systems;
- Agreeing and monitoring a remuneration strategy that reflects national agreements and Departmental policy; and
- Monitoring the application of the remuneration strategy to ensure adherence to all equality legislation.

The Committee also advises the Authority on the appropriate remuneration and terms of service for Senior Executives, to ensure that they are fairly rewarded for their individual contribution to the organisation, ensuring that any directions issued by the DoH on pay are scrupulously observed.

This includes having proper regard to RQIA's circumstances and performance and reviewing these Terms of Reference regularly, making recommendations to the Authority as it considers appropriate.

The Committee considers the remuneration policy as directed by FD (DFP) 04/10 issued by DoH in respect of Senior Executives, which specifies that they be subject to the HSC Individual Performance Review system. Within this system, the Chief Executive will agree her annual objectives with the Chair. At the end of each year, the Chair assesses performance and a performance pay award is recommended on the basis of that performance. This recommendation is submitted to the Business, Appointments and Remuneration Committee for endorsement, and to the Authority for approval.

REMUNERATION REPORT

Senior employees' Remuneration (Audited)

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

Single total figure of remuneration								
	Salary £000s		Benefits in kind (rounded to nearest £100)		Pension Benefits (rounded to nearest £1,000)		Total £000s	
Authority Members	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Christine Collins	20-25	20-25	-	-	-	-	20-25	20-25
Neil Bodger	-	0-5	-	-	-	-	-	0-5
Stuart Elborn*	5-10	5-10	-	-	-	-	5-10	5-10
Dr Mary McIvor	5-10	5-10	-	-	-	-	5-10	5-10
Dr Nazia Latif	5-10	5-10	-	-	-	-	5-10	5-10
Mr Alphonsus Maginness****	5-10	5-10	-	-	-	-	5-10	5-10
Mrs Sarah Wakfer	5-10	5-10	-	-	-	-	5-10	5-10
Ms Cheryl Lamont	5-10	5-10	-	-	-	-	5-10	5-10
Mr Derek Clydesdale**	5-10	-	-	-	-	-	5-10	-
Mr Rodney Morton***	5-10	-	-	-	-	-	5-10	-

Single total figure of remuneration								
	Salary £000s		**Benefits in kind (rounded to nearest £100)**		**Pension Benefits (rounded to nearest £1,000)**		**Total £000s**	
Chief Executive and Directors	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Briege Donaghy (i)	135-140	125-130	-	-	84	25	220-225	150-155
Elaine Connolly (ii)	95-100	90-95	-	-	58	18	155-160	105-110
Lynn Long (iii)	100-105	95-100	-	-	45	18	145-150	115-120
Emer Hopkins (iv)	-	110-115	-	-	3	13	3	120-125

* Stuart Elborn Resigned with effect from 28 February 2026
**Mr Derek Clydesdale began his term as an Authority Member on 5 June 2025
*** Mr Rodney Morton began his term as an Authority Member on 12 June 2025
**** Mr Alphonsus Maginess carried out work for RQIA as an Associate during 2025-26 for which he was paid £1,500

(i) Briege Donaghy, Chief Executive from 1 July 2021
(ii) Elaine Connolly, Director of Adult Care Services from 1 January 2022
(iii) Lynn Long Director of Mental Health, Learning Disability, Children's Services and Prison Healthcare from 1 December 2021
(iv) Emer Hopkins, Director of Hospital Services, Independent Healthcare, Review and Audit Programmes from 1 December 2021 to 31 March 2025
(v) Following the resignation of Emer Hopkins in March 2025, the Directorate of Hospital Services, Independent Healthcare, Review and Audit Programmes was restructured following the transfer of HSCQI in November 2024 on Ministerial Direction to RQIA. The Independent Healthcare Team and its functions were established under a new Directorate of Independent Healthcare, which Jane Kennedy, Secondee from the General Medical Council (GMC) was appointed to as Director on an interim basis from 29 May 2025. Ms Kennedy attended Authority and Committee meetings and was provided with authority to carry out certain administrative functions on behalf of RQIA at a level equivalent to a Director. RQIA paid the GMC £110-115k for 0.80 WTE.
(vi) The other duties, including QI, were taken up by Caroline Lee, Associate from the HSC Leadership Centre, who was appointed as Director on an interim basis from 2 June 2025. Ms Lee attended Authority and Committee meetings and was provided with authority to carry out certain administrative functions on behalf of RQIA at a level equivalent to a Director. RQIA paid the HSC Leadership Centre £85-90k for 0.60 WTE. No pension contributions were paid by RQIA on behalf of Caroline Lee.

2024-25 is reflective of Senior Executive pay settlement accrued for 2023-24 and 2024-25. In 2025-26 accrued payments for RQIA's Senior Executives were released upon settlement payments made in year, see Senior Executive Pay Structure Reform note below.

Senior Executive Pay Structure Reform

With effect from 1 April 2023, the Department of Health introduced revised Senior Executive pay arrangements via a Senior Executive Pay Structure Reform which impacted all Senior Executives in post at 1 April 2023, as set out within DoH circular HSC (SE) 1/2025. An incremental scale has been introduced, initially set out as an 8-point scale, annually reducing by 1 point to achieve a 5-point scale by year 4 of the reform (1 April 2026). All incremental progression on this scale during transition to the revised 5-point scale is automatic however robust performance management processes continue to operate, overseen by RQIA's Business, Appointments and Remuneration Committee applying the standards as set out within the Performance Management Framework. The 2023-24 and 2024-25 Senior Executive Pay Award circular was received from the DoH on 13 May 2025 and the 2025-26 Senior Executive Pay Award circular was received from the DoH on 29 January 2026; all payments to RQIA's Senior Executives were made during 2025-26.

The salary, pension entitlement and the value of any taxable benefits in kind paid to both RQIA's Senior Executives and Authority Members is set out within the Senior Employees Remuneration Table which forms a part of this report. None of the Senior Executives or Authority Members of the RQIA received any bonuses or performance-related pay in 2025-26.

REMUNERATION REPORT

Remuneration Policy

The policy on remuneration of RQIA's Senior Executives for current and future financial years is the application of terms and conditions of employment as provided and determined by DoH.

Performance of senior executives is assessed using a performance management system which comprises individual appraisal and review. Their performance is then considered by the Authority in line with the Departmental contract against the achievement of regional, organisational and personal objectives.

RQIA's Business, Appointments and Remuneration Committee considers and agrees the policy for the remuneration of the Chief Executive and directors for current and future years on an annual basis.

Full details of Authority Members appointments can be found in the Directors' Report.

Contracts

HSC appointments are made on the basis of the merit principle in fair and open competition and in accordance with all relevant legislation and Circular FD (DFP) 04/10. All contracts of Senior Executives in RQIA are permanent.

Authority Members contracts are made on a fixed term basis of up to a period of four years, with the option of a single further extension for a period of up to four years. The current Authority Members were appointed on 1st February 2023, with the exception of the Authority Chair, Christine Collins, who was appointed on 18 June 2020, and both Derek Clydesdale and Rodney Morton, who were appointed in June 2025.

Senior Executives: Dates of Appointment

- Briege Donaghy, Chief Executive was appointed 1 July 2021;
- Lynn Long, Director of Mental Health Learning Disability, Children's Services and Prison Healthcare from 1 December 2021;
- Elaine Connolly appointed Director of Adult Care Services from 1 January 2022;
- Emer Hopkins Director of Hospital Services, Independent Healthcare, Review and Audit from 1 December 2021. Emer Hopkins resigned from this post with effect from 31 March 2025. This post was restructured following the transfer of HSCQI in November 2024 on Ministerial Direction to RQIA. The Independent Healthcare Team and its functions were established under a new Directorate of Independent Healthcare, which Jane Kennedy, Secondee from the General Medical Council was appointed to as Director of Independent Healthcare on an interim basis from 29 May 2025. The other duties, including QI were taken up by Caroline Lee, Associate from the HSC Leadership Centre, who was appointed as the Director of HSC Quality Improvement and Regulation on an interim basis from 2 June 2025.

Notice Periods

The notice period for RQIA's Senior Executives is three months. There are no liabilities in the event of early termination for any of these appointments.

Retirement Age

With effect from 1 October 2006 with the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, employees can ask to work beyond age 65 years. Occupational pensions now have an effective retirement age ranging between 55 years and State Pension Age (up to 68 years).

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Retirement Benefit Costs

RQIA participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both RQIA and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to DoH. RQIA is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for DoH.

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

In respect of Directors, there are no provisions for the cost of early retirement included in the 2025-26 accounts. Further, there were no provisions for the cost of early retirement included in the 2024-25 accounts.

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 for the HSC Pension scheme which reflects current financial conditions (and a change in financial assumption methodology) has been used for 2025-26.

Pension benefits are administered by BSO HSC Pension Service. Two schemes are in operation, HSC Pension Scheme 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. 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. 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.

Employee contributions are determined by the level of pensionable earnings. In accordance with the Scheme regulations, the tiered contribution thresholds for 2023-24 were amended to reflect the AFC uplift in pay. The revised thresholds are displayed Table 1 below.

The amended thresholds, whilst applicable from 1 April 2023 to 31 March 2024 were applied retrospectively for these days and were implemented simultaneously with the 2023-24 pay award paid in June 2024.

Table 1: 1 April 2023 – 31 March 2024

Annual pensionable earnings (full-time equivalent basis)	Contribution rates 2023-24 (before tax relief and based on actual annual pensionable pay)
Up to £13,246	5.1%
£13,247 to £17,673	5.7%
£17,674 to £24,022	6.1%
£24,023 to £25,146	6.8%
£25,147 to £29,635	7.7%
£29,636 to £30,638	8.8%
£30,639 to £45,996	9.8%
£45,997 to £51,708	10.0%
£51,709 to £58,972	11.6%
£58,973 to £75,632	12.5%
£75,633 and above	13.5%

From 1 April 2024 the Employee Tiered Contribution Structure has reduced to 6 tiers which are displayed below in Table 2. The rates applicable from 1 April 2025 are displayed in Table 3.

Table 2: 1 April 2024 – 31 March 2025

Tier	Annual pensionable earnings (full-time equivalent basis)	Contribution rate before tax relief from 1 April 2024
1	Up to £13,259	5.2%
2	£13,260 to £26,831	6.5%
3	£26,832 to £32,691	8.3%
4	£32,692 to £49,078	9.8%
5	£49,079 to £62,924	10.7%
6	£62,295 and above	12.5%

Table 3: 1 April 2025 – 31 March 2026

Tier	Annual pensionable earnings (full-time equivalent basis)	Contribution rate before tax relief from 1 April 2025
1	Up to £13,259	5.2%
2	£13,260 to £27,288	6.7%
3	£27,289 to £33,247	8.5%
4	£33,248 to £49,913	10.0%
5	£49,914 to £63,994	10.9%
6	£63,995 and above	12.7%

Senior Executives Pension Entitlements (Audited)

The pension entitlements of RQIA Directors are as follows:

Name	Accrued pension at pension age as at 31/3/26 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/26 £000	CETV at 31/03/25 £000	Real increase in CETV £000s
Executive Members					
Briege Donaghy	75-80 Plus lump sum 150-155	2.5-5 Plus lump sum of 5-7.5	1,648	1,575	73
Emer Hopkins	20-25 Plus lump sum 55-60	0-2.5 Plus lump sum of 0-2.5	492	481	10
Lynn Long	25-30 Plus lump sum 60-65	2.5-5 Plus lump sum of 2.5-5	596	539	57
Elaine Connolly	35-40 Plus lump sum 95-100	2.5-5 Plus lump sum of 2.5-5	948	882	66

The CETV figures at 31 March 2026 and at 31 March 2025 have been supplied by HSC Pension Branch. Pension figures are not available for any senior executive over the normal retiring age. A cash equivalent transfer value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies.

The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines prescribed by the institute and Faculty of Actuaries.

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

RQIA's Business, Appointments and Remuneration Committee considers and agrees the policy for the remuneration of the Chief Executive and Directors for current and future years on an annual basis.

Fair Pay Statement (Audited):

Fair Pay	2025-26	2024-25
Band of Highest Paid Director's Total Remuneration (£000s):	135-140	125-130
25th Percentile Total Remuneration (£)	30,162	29,115
Median Total Remuneration (£)	49,735	48,526
75th Percentile Total Remuneration (£)	57,111	53,459
Ratio (25th/Median/75th)	4.6/2.8/2.4	4.2/2.5/2.3
Range of Staff Remuneration	£9k-137k	£8k-122k

* 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 banded remuneration of the highest-paid director in RQIA in the financial year 2025-26 was £135-140k (2024-25; £125-130k). This was 4.6 times (2024-25; 4.2) the 25th percentile remuneration of the workforce, which was £30,162 (2024-25; £29,116), 2.8 times (2024-25; 2.5) the median remuneration of the workforce, which was £49,735 (2024-25: £48,526) and 2.4 times (2024-25; 2.3) the 75th percentile remuneration of the workforce, which was £57,111 (2024-25; £53,459). In 2025-26, 0 (2024-25; 0) employees received remuneration in excess of the highest-paid director. Remuneration ranged from £9k to £137k (2024-25: £8k to £122k). Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in kind.

The percentage change in respect of RQIA are shown in the following table:

Percentage change for:	2025-26 Vs 2024-25
Average employee salary and allowances*	3.68%
Highest paid director's salary and allowances	12.24%

*The percentage change has increased in line with decreased employee numbers and associated range of grades.

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

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

Redundancy and other departure costs have been paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (Northern Ireland) Order 1972.

The total exit cost of exit packages agreed and accounted for in 2025-26 and 2024-25. £nil exit costs were paid in 2025-26, the year of departure (2024-25 £nil).

Where the RQIA has agreed early retirements, the additional costs are met by the RQIA and not by the HSC pension scheme. During 2025-26 there were no early retirements (2024-25 there were no early retirements) from RQIA agreed on the grounds of ill-health. The estimated additional pension liabilities of ill-health retirements in 2025-26 was £nil (2024-25 £nil). These costs are borne by the HSC Pension Scheme.

STAFF REPORT

Staff Costs (Audited)	2025-26			2024-25
	Permanently employed staff	Others	Total	Total
Wages and Salaries	7,177,061	224,668	7,401,729	6,589,552
Social Security Costs	961,135	-	961,135	787,998
Other Pension Costs	1,529,095	-	1,529,095	1,414,162
Sub-Total	**9,667,291**	**224,668**	**9,891,959**	**8,791,712**
Capitalised staff costs	-	-	-	-
Total Staff costs reported in Statement of Comprehensive Expenditure				
	9,667,291	**224,668**	**9,891,959**	**8,791,712**
Less Recoveries in respect of outward secondments	255,216	**-**	255,216	244,024
Total Net Costs	**9,412,075**	**224,668**	**9,636,743**	**8,547,688**

Staff costs have been disclosed in Note 3 (page 113).

Average Number of Whole Time Equivalent Persons Employed (Audited Information)

			2025-26	2024-25
	Permanently employed staff	**Others**	**Total**	**Total**
	No.	**No.**	**No.**	**No.**
Administrative and clerical	141*	6	147	151
Total average number of persons employed	-	-	-	-
Less average staff number relating to capitalised staff costs	-	-	-	-
Less average staff number in respect of outward secondments	(1)	-	(1)	(1)
Total net average number of persons employed	140	6	146	150

The staff numbers disclosed as Others in 2025-26 relate to temporary members of staff.

*Staff numbers exclude Non Executive Members and the Chairperson.

As at 31 March 2026, there were 167 staff in post (132 whole time equivalent including those on temporary contracts), excluding Authority Members, bank and agency staff. The staff composition, by headcount, is as follows:

	Number of Staff (Headcount)	Male		Female	
		No.	%	No.	%
Directors and CEO	3	0	0%	3	100%
Employees	164	47	29%	117	71%

Staff Turnover

During 2025-26, there was a turnover of permanent staff of 17%, with 23 members of staff leaving RQIA through retirement or taking up new opportunities.

Sickness Absence

During 2025-26, there was an average staff absence rate of 7.71% against a regional key performance indicator of 6.99%, set for RQIA by DoH. Whilst the regional indicator has not been met, this has been impacted by a small number of staff on long-term sickness absence.

Staff Policies

RQIA has a range of policies to support both the organisation and its staff in conducting their work. These include HR, ICT and information governance policies, which are reviewed and updated on a regular basis.

Training and Development

RQIA values its staff and is committed to enhancing their skills and improving their contribution to the organisation's goals. Individuals are encouraged to complete a Personal Development Plan (PDP) as part of the appraisal process. Overall, needs are focused on service delivery with outcomes that relate to performance against business / action plan goals and the organisation's objectives. Every staff member receives a formal induction to RQIA upon commencing employment. The induction provides the new start with a comprehensive introduction to the organisation, including governance and management structure, RQIA's objectives, values and principles as well as the strategic objectives for the future.

Disability

RQIA has a Disability Action Plan setting out its commitment to promoting positive attitudes towards disabled people and encouraging participation by disabled people in public life. Following a public consultation from April to July 2023, in September 2023 RQIA published its Disability Action Plan for the period 2023 to 2028.

Consultancy

RQIA has not engaged any external consultants during the financial year.

Off Payroll Engagements

There were no off-payroll engagements during the financial year.

ACCOUNTABILITY AND AUDIT REPORT

i. Losses and Special Payments (Audited)

Losses Statement

Losses statement	2025-26		2024-25
	Number of Cases	£000	£000
Total number of losses	-	[redacted]	6
Total value of losses	[redacted]	-	0.5

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

Special payments	2025-26		2024-25
	Number of Cases	£000	£000
Total number of special payments	-	[redacted]	-
Total value of special payments	[redacted]	-	-

Special Payments over £300,000		2025-26		2024-25
		Number of Cases	£	£
Compensation payments		-	-	-
	- Clinical Negligence	-	-	-
	- Public Liability	-	-	-
	- Employers Liability	-	-	-

	- Other	-	-	-
Ex-gratia payments		-	-	-
Extra contractual		-	-	-
Special severance payments		-	-	-
Total special payments		-	-	-

Other Payments

There were no other special payments or gifts made during the year

ii Fees and Charges

There were no other fees and charges during the year.

iii Remote Contingent Liabilities

In addition to liabilities reported within the meaning of IAS37, RQIA also reports liabilities for which the likelihood of transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. RQIA had no remote contingent liabilities.

Briege Donaghy
Chief Executive
2 July 2026

Certificate and Report of The Comptroller and Auditor General

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 Regulation and Quality Improvement Authority for the year ended 31 March 2026 under the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003. The financial statements comprise: 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 Regulation and Quality Improvement Authority's as at 31 March 2026 and of the Regulation and Quality Improvement Authority's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003, and Department of Health directions issued thereunder.

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

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

My staff and I are independent of the Regulation and Quality Improvement Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe

that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern
In auditing the financial statements, I have concluded that the Regulation and Quality Improvement Authority'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 Regulation and Quality Improvement Authority's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Regulation and Quality Improvement Authority 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 Authority 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 Authority 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 (Quality, Improvement and Regulation) (Northern Ireland) Order 2003.

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 (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 ; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception
In the light of the knowledge and understanding of the Regulation and Quality Improvement Authority 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 Authority and Accounting Officer for the financial statements
As explained more fully in the Statement of Accounting Officer Responsibilities, the Authority 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 the Regulation and Quality Improvement Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Regulation and Quality Improvement Authority 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 (Quality, Improvement and Regulation) (Northern Ireland) Order 2003.

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 Regulation and Quality Improvement Authority 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 (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 and Department of Health directions issued thereunder;
- making enquiries of management and those charged with governance on the Regulation and Quality Improvement Authority's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Regulation and Quality Improvement Authority's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud.
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- 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; and
- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

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

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

Report
I have no observations to make on these financial statements.

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

SECTION 3:

ANNUAL ACCOUNTS for the Year Ended 31 March 2026

THE REGULATION AND QUALITY IMPROVEMENT AUTHORITY

DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

Contents

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THE REGULATION AND QUALITY IMPROVEMENT AUTHORITY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

FOREWORD

The accounts for the year ended 31 March 2026 have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance Financial Reporting manual (FReM) and in accordance with the requirements of the Health and Social Care (Reform) Act (Northern Ireland) 2009.

THE REGULATION AND QUALITY IMPROVEMENT AUTHORITY

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

CERTIFICATE OF THE CHAIRMAN AND CHIEF EXECUTIVE

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 101-134) which I am required to prepare on behalf of the Regulation and Quality Improvement Authority have been compiled from and are in accordance with the accounts and financial records maintained by the Regulation and Quality Improvement Authority and with the accounting standards and policies for HSC bodies approved by the DoH.

_____ Chief Executive

2 July 2026

_____Date

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 101 to 134) as prepared in accordance with the above requirements have been submitted to and duly approved by the Board.

_____Chair

2 July 2026

_____Date

STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2026

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

	NOTE	2026 £	2025 £
Income			
Income from activities	4.1	-	-
Other Income (Excluding interest)	4.2	1,294,370	1,222,233
Deferred income	4.3	-	-
Total operating income		**1,294,370**	**1,222,233**
Expenditure			
Staff costs	3	(9,891,959)	(8,791,712)
Purchase of goods and services	3	(1,355,942)	(1,299,725)
Depreciation, amortisation and impairment charges	3	(198,467)	(226,535)
Provision expense	3	(10,038)	(76,205)
Other expenditure	3	(676,397)	(597,726)
Total operating expenditure		**(12,132,803)**	**(10,991,903)**
Net Expenditure		**(10,838,433)**	**(9,769,670)**
Finance income	4	-	-
Finance expense	3	-	-
Net expenditure for the year		**(10,838,433)**	**(9,769,670)**
Adjustment to net expenditure for non cash items	22.1	237,505	330,240
Net expenditure funded from RRL		(10,600,928)	(9,439,430)
Revenue Resource Limit	22.1	10,625,320	9,448,081
Surplus/(Deficit) against RRL		**24,392**	**8,651**

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2026 £	2025 £
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of property, plant & equipment	5.1/9/5.2/9	-	-
Net gain/(loss) on revaluation of intangibles	6.1/9/6.2/9	-	-
Net gain/(loss) on revaluation of financial instruments	7/9	-	-
Items that may be reclassified to net operating costs:			
Net gain/(loss) on revaluation of investments		-	-
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2026		**(10,838,433)**	**(9,769,670)**

The notes on pages 101-134 form part of these accounts.

STATEMENT of FINANCIAL POSITION as at 31 March 2026

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

		2026		2025	
	NOTE	£	£	£	£
Non Current Assets					
Property, plant and equipment	5.1/5.2	101,982		71,620	
Right-of-use assets	17.1	230,308		346,257	
Intangible assets	6.1/6.2	90,674		52,246	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
Total Non Current Assets			**422,964**		**470,123**
Current Assets					
Assets classified as held for sale	10	-		-	
Inventories	11	-		-	
Trade and other receivables	13	92,615		67,610	
Other current assets	13	56,670		55,407	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	36,295		25,518	
Total Current Assets			185,580		148,535
Total Assets			**608,544**		**618,658**
Current Liabilities					
Trade and other payables	14	(1,176,897)		(1,394,935)	
Other liabilities	14	-		-	
Intangible current liabilities	14	-		-	
Financial liabilities	7	-		-	
Provisions	15	(70,713)		(70,713)	
Total Current Liabilities			(1,247,610)		(1,465,648)
Total assets less current liabilities			**(639,066)**		**(846,990)**
Non Current Liabilities					
Provisions	15	(202,749)		(192,711)	
Other payables > 1 yr	14	-		-	
Financial liabilities	7	-		-	
Total Non Current Liabilities			(202,749)		(192,711)
Total assets less total liabilities			**(841,815)**		**(1,039,701)**
Taxpayers' Equity and other reserves					
Revaluation reserve		7,987		7,987	
SoCNE Reserve		(849,802)		(1,047,688)	
Total equity			**(841,815)**		**(1,039,701)**

The financial statements on pages 97 to 100 were approved by the Authority Board on 2 July 2026 and were signed on its behalf by:

Briege Donaghy

Christine Collins

Briege Donaghy, Chief Executive

Christine Collins, MBE, Chair

The notes on pages 101-134 form part of these accounts.

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 RQIA during the reporting period. The statement shows how RQIA 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 RQIA. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to RQIA's future public service delivery.

	NOTE	2026 £	2025 £
Cash flows from operating activities			
Net surplus after interest/Net operating expenditure		(10,838,433)	(9,769,670)
Adjustments for non cash costs	**3**	237,505	330,240
Decrease/(increase) in trade and other receivables		(26,268)	(11,950)
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant & equipment		-	-
Movements in receivables relating to the sale of intangibles		-	-
Movements in receivables relating to finance leases		-	-
Movements in receivables relating to PFI and other service concession arrangement contracts		-	-
(Increase)/decrease in inventories		-	-
Increase/(decrease) in trade payables		(218,038)	(232,288)
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant & equipment	5/14	(66,852)	-
Movements in payables relating to the purchase of intangibles	6/14	(84,456)	
Movements in payables relating to finance leases		-	-
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	-	(73,053)
Net cash inflow/(outflow) from operating activities		**(10,996,542)**	**(9,756,721)**
Cash flows from investing activities			
(Purchase of property, plant & equipment)	5	-	-
(Purchase of intangible assets)	6	-	-
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
Net cash inflow/(outflow) from investing activities		**-**	**-**
Cash flows from financing activities			
Grant in aid		11,007,319	9,729,206
Capital element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
Net financing		**11,007,319**	**9,729,206**
Net increase (decrease) in cash & cash equivalents in the period		10,777	(27,515)
Cash & cash equivalents at the beginning of the period	12	25,518	53,033
Cash & cash equivalents at the end of the period	12	**36,295**	**25,518**

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 RQIA, analysed into 'Statement of Comprehensive Net Expenditure Reserve' (i.e. those reserves that reflect 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 RQIA, to the extent that the total is not represented by other reserves and financing items.

	NOTE	SoCNE Reserve £	Revaluation Reserve £	Total £
Balance at 31 March 2024		**(1,034,724)**	**6,893**	**(1,027,831)**
Changes in Taxpayers Equity 2024-25				
Grant from DoH		9,729,206	-	9,729,206
(Comprehensive expenditure for the year)		(9,769,670)	-	(9,769,670)
Transfer of asset ownership		-	1,094	1,094
Non cash charges - auditors remuneration		27,500	-	27,500
Balance at 31 March 2025		**(1,047,688)**	**7,987**	**(1,039,701)**
Changes in Taxpayers Equity 2025-26				
Grant from DoH		11,007,319	-	11,007,319
Other reserves movements including transfers		-	-	-
(Comprehensive expenditure for the year)		(10,838,433)	-	(10,838,433)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	29,000	-	29,000
Balance at 31 March 2026		**(849,802)**	**7,987**	**(841,815)**

The notes on pages 101-134 form part of these accounts

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

STATEMENT OF ACCOUNTING POLICIES

1. Authority

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

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

In line with the FReM, sponsored entities such as the RQIA which show total net liabilities, should prepare financial statements on a going concern basis. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

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 Plant & Machinery (Equipment), Right-of-use assets, Information Technology, Furniture and Fittings, and Assets under Construction. This includes donated assets.

Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the entity;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has 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 of Land and Buildings

RQIA's land and buildings, right-of-use assets relate to office space at James House, Belfast held under licence agreement with the Department of Finance.

The latest valuation date for the right of use asset held is 31 January 2025 and was carried out by Land and Property Services (LPS) in accordance with IFRS16 requirements.

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 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

Revaluation Reserve

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

1.3 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 RQIA 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	2 – 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 RQIA'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 include any of the following held - software, licences trademarks, websites, development expenditure, Patents, Goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible 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 RQIA'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, RQIA; 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

RQIA does not hold any non-current assets for sale.

1.7 Inventories

RQIA does not hold any inventories.

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 5 essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of RQIA 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.

In accordance with FReM adaptation of IAS20, Government grant income is in relation to notional rent in respect to the licence for office premises at James House, Belfast capitalised under IFRS16.

1.9 Grant in aid

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

1.10 Investments

RQIA does not have any investments.

1.11 Research and Development expenditure

RQIA does not have any research and development expenditure.

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 RQIA has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below the Department's threshold limit which is currently £5,000.

Short term leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Lease agreements which contain a purchase option cannot qualify as short-term. Examples of short term leases are software leases, specialised equipment, hire cars and some property leases.

Low value assets

An asset is considered "low value" if its value, when new, is less than the capitalisation threshold. The application of the exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new. Examples of low value assets are, tablet and personal computers, small items of office furniture and telephones.

Separating lease and service components

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

RQIA 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 ALB's surplus/deficit.

The difference between the carrying amount and the lease liability 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.

Peppercorn leases
Peppercorn leases are defined as leases for which the consideration paid is nil or nominal and are within scope of IFRS16 if they meet the definition of a lease in all aspects apart from containing consideration. Peppercorn leases are recognised as right of use assets measured in accordance with IFRS16 as interpreted by the FReM. In accordance with IFRS16 requirements, the right of use asset is held at latest valuation, the latest valuation date for the right of use asset held is 31 January 2025 and was carried out by Land and Property Services (LPS). Government grant income equal to the valuation has been recognised in full in the year of inception in accordance with IAS20 as interpreted by the FReM.

RQIA as lessor
RQIA does not act as a lessor.

1.14 Private Finance Initiative (PFI) transactions
The RQIA has had no PFI transactions during the year.

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.

RQIA 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 RQIA becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the RQIA'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 RQIA 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 RQIA is not exposed to the degree of financial risk faced by business entities.

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

Currency risk

RQIA 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

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

Credit risk

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

Liquidity risk

Since RQIA 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 RQIA 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

RQIA had no contingent liabilities or assets at either 31 March 2026 or 31 March 2025.

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 determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2026. It is not anticipated that the level of untaken leave will vary significantly from year to year. Untaken flexi leave is estimated to be immaterial to RQIA and has not been included.

Retirement benefit costs

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

RQIA participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the ALB and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. RQIA 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 RQIA and charged to the Statement of Comprehensive Net Expenditure at the time the RQIA commits itself to the retirement.

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

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation is used in the 2025-26 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions were updated to reflect an analysis of experience that was carried out as part of the 2020 valuation.

The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements, which are assumed to be in line with the 2022-based population projections for the United Kingdom published by the Office for National Statistics (ONS) on 28 January 2025. Financial assumptions are updated to reflect recent financial conditions. The 2024 valuation is underway but not sufficiently progressed to be used in the 2025-26 accounts.

1.19 Value Added Tax

RQIA, as a non-departmental public body, cannot recover VAT incurred through the central VAT agreement.

VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

1.20 Third party assets

RQIA does not hold material assets belonging to third parties.

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

1.23 Charitable Trust Account Consolidation

RQIA held no charitable trust accounts at 31 March 2026 or 31 March 2025.

1.24 Accounting Standards that have been issued but have not yet been adopted

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

IFRS 18 Presentation and Disclosure in Financial Statements:

IFRS 18 Presentation and Disclosure in Financial Statements was issued in April 2024, replaced IAS 1 Presentation of Financial Statements, and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

1.25 New Accounting Standards adopted in 2025-26

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

IFRS 17 Insurance Contracts:

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4 has been implemented and is effected for accounting periods beginning on or after 1 April 2025. This standard has been reviewed and considered as part of the preparation of the financial statements. RQIA has concluded that IFRS 17 is not applicable to its activities and therefore it has no impact on the recognition, measurement, or disclosure of transactions or balances within these financial statements.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

The core business and strategic purpose of RQIA is to monitor the availability, quality and standards to health and social care services in Northern Ireland and act as a driving force in promoting improvements in the quality of these services. RQIA's Authority acts as the chief operating decision maker, receives financial information on RQIA as a whole, and makes decisions on that basis. RQIA therefore reports on a single operational segment basis.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 3 EXPENDITURE

	2026	2025
Operating expenses are as follows:-	**£**	**£**
Staff costs:[1]		
Wages and Salaries	7,401,729	6,589,552
Social security costs	961,135	787,998
Other pension costs	1,529,095	1,414,162
Supplies and services – general	7,580	20,554
Establishment	145,759	141,813
Premises	175,726	98,480
Bad debts	-	540
Miscellaneous expenditure	225,590	228,550
BSO Services	701,593	661,398
Training	100,322	100,843
ICT Maintenance	101,402	150,435
ICT Hardware and Software	24,564	20,668
Staff Substitution	520,803	446,670
Total Operating Expenses	11,895,298	10,661,663
Non cash items		
Depreciation	152,439	165,467
Amortisation	46,028	61,068
Loss on disposal Information Technology (IT)	-	-
Increase/Decrease in provisions (provisions provided for in year less any release)	10,038	76,205
Cost of borrowing of provisions (unwinding of discount on provisions)	-	-
Auditors Remuneration	29,000	27,500
Total non cash items	237,505	330,240
Total	**12,132,803**	**10,991,903**

[1] Further detailed analysis of staff costs is located in the Staff Report on page 82 within the Accountability Report.

During the year the RQIA incurred £nil for National Fraud Initiative from its external auditor (NIAO) (2024-25: £1,382)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 4 INCOME

4.1 Income from Activities

The RQIA did not receive income from activities in 2025-26 and 2024-25.

4.2 Other Operating Income

	2026	2025
	£	£
Other income from non-patient services	14,007	54,126
Other income from fees levied on registered bodies	1,025,147	924,083
Seconded staff	255,216	244,024
TOTAL INCOME	**1,294,370**	**1,222,233**

4.3 Deferred income

The RQIA had no income released from conditional grants in 2025-26 and 2024-25.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.1 Property, plant and equipment - year ended 31 March 2026

	Buildings (excluding dwellings) £	Plant and Machinery (Equipment) £	Information Technology (IT) £	Furniture and Fittings £	Total £
Cost or Valuation					
At 1 April 2025	579,743	-	220,736	-	800,479
Indexation	-	-	-	-	-
Additions	-	-	66,852	-	66,852
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2026	**579,743**	**-**	**287,588**	**-**	**867,331**
Depreciation					
At 1 April 2025	233,486	-	149,116	-	382,602
Indexation	-	-	-	-	-
Transfers	-	-	-	-	-
Disposals	-	-	-	-	-
Provided during the year	115,949	-	36,490	-	152,439
At 31 March 2026	**349,435**	**-**	**185,606**	**-**	**535,041**

Carrying Amount	Buildings (excluding dwellings) £	Plant and Machinery (Equipment) £	Information Technology (IT)	Furniture and Fittings £	Total £
At 31 March 2026	**230,308**	**-**	**101,982**	**-**	**332,290**
At 31 March 2025	346,257	-	71,620	-	417,877
Asset financing					
Owned	-	-	101,982	-	101,982
Right-of-use	230,308	-	-	-	230,308
On B/S (SoFP) PFI and other service concession arrangement contracts	-	-	-	-	-
Carrying Amount At 31 March 2026	**230,308**	**-**	**101,982**	**-**	**332,290**

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of right-of-use assets held under leases and hire purchase contracts is £115,949 (2024-25: £115,949).

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

All of RQIA assets are funded through a capital allocation from DoH.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.2 Property, plant and equipment - year ended 31 March 2025

	Buildings (excluding dwellings) £	Plant and Machinery (Equipment) £	Information Technology (IT) £	Furniture and Fittings £	Total £
Cost or Valuation					
At 1 April 2024	579,743	-	213,674	-	793,417
Indexation	-	-	-	-	-
Additions	-	-	-	-	-
Transfers	-	-	7,350	-	7,350
Disposals	-	-	(288)	-	(288)
At 31 March 2025	**579,743**	**-**	**220,736**	**-**	**800,479**
Depreciation					
At 1 April 2024	117,537	-	93,630	-	211,167
Indexation	-	-	-	-	-
Transfers	-	-	6,256	-	6,256
Disposals	-	-	(288)	-	(288)
Provided during the year	115,949	-	49,518	-	165,467
At 31 March 2025	**233,486**	**-**	**149,116**	**-**	**382,602**

Carrying Amount	Buildings (excluding dwellings) £	Plant and Machinery (Equipment) £	Information Technology (IT) £	Furniture and Fittings £	Total £
At 31 March 2025	**346,257**	**-**	**71,620**	**-**	**417,877**
At 31 March 2024	462,206	-	120,044	-	582,250
Asset financing					
Owned	-	-	71,620	-	71,620
Right-of-use	346,257	-	-	-	346,257
On B/S (SoFP) PFI and other service concession arrangement contracts	-	-	-	-	-
Carrying Amount At 31 March 2025	**346,257**	**-**	**71,620**	**-**	**417,877**

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under leases and hire purchase contracts is £115,949 (2023-24: £115,949).

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

All of RQIA assets are funded through a capital allocation from DoH.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.1 Intangible assets - year ended 31 March 2026

	Software Licenses £	Information Technology £	Asset under Construction £	Total £
Cost or Valuation				
At 1 April 2025	453,375	622,520	-	1,075,895
Additions	-	84,456	-	84,456
Reclassification	-	-	-	-
Transfers	-	-	-	-
Disposals	-	-	-	-
At 31 March 2026	**453,375**	**706,976**	**-**	**1,160,351**
Amortisation				
At 1 April 2025	444,690	578,959	-	1,023,649
Disposals	-	-	-	-
Provided during the year	2,467	43,561	-	46,028
At 31 March 2026	**447,157**	**622,520**	**-**	**1,069,677**

Carrying Amount	Software Licenses £	Information Technology £	Asset under Construction £	Total £
At 31 March 2026	**6,218**	**84,456**	**-**	**90,674**
At 31 March 2025	8,685	43,561	-	52,246
Asset Financing				
Owned	6,218	84,456	-	90,674
Carrying Amount At 31 March 2026	**6,218**	**84,456**	**-**	**90,674**

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

In terms of asset financing, RQIA owns all assets carried. None of the RQIA's assets were purchased through finance lease, PFI or other service concession arrangements.

All of RQIA assets are funded through a capital allocation from DoH.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.2 Intangible assets - year ended 31 March 2025

	Software Licenses £	Information Technology £	Assets under Construction £	Total £
Cost or Valuation				
At 1 April 2024	458,085	622,520	-	1,080,605
Additions	-	-	-	-
Reclassification	-	-	-	-
Transfers	-	-	-	-
Disposals	(4,710)	-	-	(4,710)
At 31 March 2025	**453,375**	**622,520**	**-**	**1,075,895**
Amortisation				
At 1 April 2024	446,933	520,358	-	967,291
Disposals	(4,710)	-	-	(4,710)
Provided during the year	2,467	58,601	-	61,068
At 31 March 2025	**444,690**	**578,959**	**-**	**1,023,649**

Carrying Amount	Software Licenses £	Information Technology £	Assets under Construction £	Total £
At 31 March 2025	**8,685**	**43,561**	-	**52,246**
At 31 March 2024	11,152	102,162	-	113,314
Asset Financing				
Owned	8,685	43,561	-	52,246
Carrying Amount At 31 March 2025	**8,685**	**43,561**	-	**52,246**

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

In terms of asset financing, RQIA owns all assets carried. None of the RQIA's assets were purchased through finance lease, PFI or other service concession arrangements.

All of RQIA assets are funded through a capital allocation from DoH.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 7 FINANCIAL INSTRUMENTS

As the cash requirements of RQIA 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 RQIA's expected purchase and usage requirements and RQIA is therefore exposed to little credit, liquidity or market risk.

NOTE 8 INVESTMENTS AND LOANS

RQIA had no investments or loans at either 31 March 2026 or 31 March 2025.

NOTE 9 IMPAIRMENTS

RQIA had no impairments in 2025-26 or 2024-25.

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

RQIA did not hold any assets classified as held for sale at either 31 March 2026 or 31 March 2025.

NOTE 11 INVENTORIES

RQIA did not hold any inventories for resale at either 31 March 2026 or 31 March 2025.

NOTE 12 CASH AND CASH EQUIVALENTS

	2026	2025
	£	£
Balance at 1 April	25,518	53,033
Net change in cash and cash equivalents	10,777	(27,515)
	-	-
Balance at 31 March	**36,295**	**25,518**

The following balances at 31 March were held at	**2026**	**2025**
	£	£
Commercial Banks and cash in hand	36,295	25,518
	-	-
Balance at 31 March	**36,295**	**25,518**

The bank account is operated by Business Services Organisation (BSO) on behalf of RQIA.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2026 £	2025 £
Amounts falling due within one year		
Trade receivables	26,510	38,101
Other receivables – VAT receivable	-	-
Other receivables	66,105	29,509
TOTAL TRADE AND OTHER RECEIVABLES	**92,615**	**67,610**
Prepayments	56,670	55,407
Accrued income	-	-
TOTAL OTHER CURRENT ASSETS	**56,670**	**55,407**
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**149,285**	**123,017**

The balances are net of a provision for bad debts of £Nil (2024-25: £Nil).

NOTE 14 TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

	2026 £	2025 £
Amounts falling due within one year		
Other taxation and social security	403,119	621,702
Trade capital payables – property, plant and equipment and intangibles	-	-
Trade revenue payables	56,183	242,942
Payroll payables	9,846	101,418
BSO payables	99,069	65,649
Other payables	-	-
Accruals	457,372	363,224
Accruals and deferred income - relating to property, plant and equipment	66,852	-
Accruals and deferred income - relating to intangibles	84,456	-
Trade and other payables	**1,176,897**	**1,394,935**
Total payables falling due within one year	**1,176,897**	**1,394,935**
Amounts falling due after more than one year	-	-
Total non-current other payables	-	-
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**1,176,897**	**1,394,935**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES 2025-26

	Pensions relating to former directors	Pensions relating to other staff	Clinical negligence	CSR restructuring	Other	2026
	£	£	£	£	£	£
Balance at 1 April 2025	-	-	-	-	263,424	263,424
Provided in year	-	-	-	-	10,038	10,038
(Provisions not required written back)	-	-	-	-	-	-
(Provisions utilised in the year)	-	-	-	-	-	-
Cost of borrowing (unwinding of discount)	-	-	-	-	-	-
At 31 March 2026	**-**	**-**	**-**	**-**	**273,462**	**273,462**

Amounts included in other relate to a provision made for the potential liability of senior executive pay award of £70,713 (2024-25 £70,713) see Senior Executive Pay Structure Reform note within Remuneration and Staff report (provisions have only been retained for staff pre 1 April 2023), and a Holiday Pay provision of £202,749 (2024-25 £192,711). The total of provisions is estimated as £273,462 for RQIA (2024-25 £263,424).

Holiday and Sick Pay Liability

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

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

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

With effect from 1 April 2025, HSC employers have implemented an interim arrangement for the calculation of holiday pay to ensure employees are paid appropriately for periods of annual leave. This interim solution also covers periods of sick leave. This interim arrangement has been agreed with trade unions pending the introduction of the new HR and payroll system in 2026/27. However a provision in respect of the retrospective payment for holiday pay is still required for the period 1998/99 to 2024/25. RQIA's provision at 31 March 2026 reflects this retrospective time frame. In calculating the provision, RQIA 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 2013/14. 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 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	
	£	%
WTD rate – increase 1%	14,808	7%
WTD rate – decrease 1%	(14,809)	(7%)
NIC rate – increase 1%	1,853	1%
NIC rate – decrease 1%	(1,855)	(1%)
Compound Interest rate – increase 1%	31,798	15%
Compound Interest rate – decrease 1%	(26,774)	(12%)
Uptake based on minimum 6 Claims per annum	(137,421)	(64%)
Uptake based on minimum 4 Claims per annum	(79,447)	(37%)

The overall value of the provision included in 2025-26 is £202,749 (2024-25: £192,711).

Comprehensive Net Expenditure Account charges	2025-26 £	2024-25 £
Arising during the year	10,038	179,885
Reversed unused	-	(103,680)
Cost of borrowing (unwinding of discount)	-	-
Total charge within Operating expenses	**10,038**	**76,205**

Analysis of expected timing of discounted flows

	Pensions relating to former directors	Pensions relating to other staff	Clinical negligence	CSR restructuring	Other	2026
	£	£	£	£	£	£
Not later than one year	-	-	-	-	70,713	70,713
Later than one year and not later than five years	-	-	-	-	202,749	202,749
Later than five years	-	-	-	-	-	-
At 31 March 2026	**-**	**-**	**-**	**-**	**273,462**	**273,462**

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES – 2024-25

	Pensions relating to former directors	Pensions relating to other staff	Clinical negligence	CSR restructuring	Other	2025
	£	£	£	£	£	£
Balance at 1 April 2024	-	-	41,840	-	218,432	260,272
Provided in year	-	-	111,250	-	68,635	179,885
(Provisions not required written back)	-	-	(80,037)	-	(23,643)	(103,680)
(Provisions utilised in the year)	-	-	(73,053)	-	-	(73,053)
Cost of borrowing (unwinding of discount)	-	-	-	-	-	-
At 31 March 2025	**-**	**-**	**-**	**-**	**263,424**	**263,424**

Comprehensive Net Expenditure Account charges

	2024-25 £	2023-24 £
Arising during the year	179,885	156,700
Reversed unused	(103,680)	-
Cost of borrowing (unwinding of discount)	-	-
Total charge within Operating expenses	**76,205**	**156,700**

Analysis of expected timing of discounted flows

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical negligence £	CSR restructuring £	Other £	2025 £
Not later than one year	-	-	-	-	70,713	70,713
Later than one year and not later than five years	-	-	-	-	192,711	192,711
Later than five years	-	-	-	-	-	-
At 31 March 2025	**-**	**-**	**-**	**-**	**263,424**	**263,424**

NOTE 16 CAPITAL COMMITMENTS

RQIA had no capital commitments at either 31 March 2026 or 31 March 2025.

NOTE 17 COMMITMENTS UNDER LEASES

17.1 Quantitative disclosures around right of use assets

	Land and Buildings £	Other £	Total £
Cost or valuation			
At 1 April 2025	579,743	-	579,743
Additions	-	-	-
Impairments	-	-	-
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
Remeasurement	-	-	-
At 31 March 2026	**579,743**	-	**579,743**
Depreciation expense			
At 1 April 2025	233,486	-	233,486
Recognition	-	-	-
Charged in year	115,949	-	115,949
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
At 31 March 2026	**349,435**	**-**	**349,435**
Carrying amount at 31 March 2026	**230,308**	**-**	**230,308**
Interest charged on IFRS 16 leases	-	-	-

17.2 Quantitative disclosures around lease liabilities

Under the terms of the licence for James House, Belfast capitalised as an asset under IFRS16, no lease liability exists as no rent is payable under the license. Licence terms are consideration of £1 per annum if demanded. No consideration has been paid in 2025-26 (2024-25 £nil), therefore James House has been excluded from the below amounts.

Maturity analysis

	31 March 2026	31 March 2025
	£	£
Buildings		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
	-	-
Less interest element	-	-
Present value of obligations	-	-
Other		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
	-	-
Less interest element	-	-
Present value of obligations	-	-
Total present value of obligations	**-**	**-**
Current portion	**-**	**-**
Non-current portion	**-**	**-**

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

	31 March 2026	31 March 2025
	£	£
Variable lease payments not included in lease liabilities	-	-
Sub-leasing income	-	-
Expense related to short-term leases	-	-
Expense related to low-value asset leases (excluding short-term leases)	-	-

17.4 Quantitative disclosures around cash outflow for leases

	31 March 2026	31 March 2025
	£	£
Total cash outflow for lease	-	-

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 18 COMMITMENTS UNDER PFI CONTRACTS AND OTHER SERVICE CONCESSION ARRANGEMENTS

18.1 Off balance sheet PFI contracts and other service concession arrangements.

RQIA had no commitments under PFI and other concession arrangement contracts at 31 March 2026 or 31 March 2025.

18.2 On balance sheet (SoFP) PFI Schemes

RQIA had no on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2026 or 31 March 2025.

NOTE 19 CONTINGENT LIABILITIES

Quantifiable Contingent Liabilities

The RQIA did not have any quantifiable contingent liabilities at 31 March 2026 or 31 March 2025.

Unquantifiable Contingent Liabilities

Public Sector Pensions - Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

Holiday Pay and Sick Pay Liability

RQIA has made provision of the potential liability, back to 1998, for claims for shortfalls to staff in holiday pay, and for breach of contract in relation to sick pay. However, the extent to which the liability may exceed this amount remains uncertain as the calculation will rely on the outworkings of the Supreme Court judgment, and will have to be agreed as part of any negotiated settlement with Trade Unions.

19.1 Financial guarantees, indemnities and letters of comfort

RQIA did not have any financial guarantees, indemnities or letters of comfort at either 31 March 2026 or 31 March 2025.

NOTE 20 RELATED PARTY TRANSACTIONS

RQIA is an arm's length body of the Department of Health and as such the Department is a related party.

During 2025-26 RQIA has had various material transactions with the DoH and with other entities for which the DoH is regarded as the parent department, particularly with the Business Services Organisation (BSO) which provides financial, human resources, procurement, legal, IT and corporate services to RQIA through Service Level Agreements.

During the year, members of the key management staff or other related parties have undertaken any material transactions with RQIA.

During the year one Authority member completed work for RQIA details of the payment made to the Authority member are included in the table below.

	Payments to Related Party £	Income from Related Party £	Amounts owed to Related Party £	Amounts due from Related Party £
Mr Alphonsus Maginness	1,500*	-	-	-

*Excludes Authority member salary payment

NOTE 21 THIRD PARTY ASSETS

RQIA held no assets at either 31 March 2026 or 31 March 2025 belonging to third parties.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 22 FINANCIAL PERFORMANCE TARGETS

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

The resource limits for a body may be a combination of agreed funding allocated by commissioners, the Department of Health, other Departmental bodies or other departments. Bodies are required to report on any variation from the limit as set which is a financial target to be achieved and not part of the accounting systems.

Following the implementation of review of Financial Process, the format of Financial Performance Targets has changed as the Department has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. In 2025-26 RQIA has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

22.1 Revenue Resource Limit

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

The Revenue Resource Limit (RRL) for RQIA is calculated as follows:

	2026	2025
	£	£
Revenue Resource Limit (RRL)		
RRL Allocated From:	-	-
DoH (SPPG)	10,625,320	9,448,081
DoH (Other)	-	-
PHA	-	-
Other		
Total	**10,625,320**	**9,448,081**
Less RRL Issued To:		
RRL Issued	-	-
RRL to be Accounted For	**10,625,320**	**9,448,081**
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	(10,838,433)	(9,769,670)
Adjustments		
Capital Grants	-	-
Research and Development under ESA10	-	-
Depreciation/Amortisation	198,467	226,535
Impairments	-	-
Notional Charges	29,000	27,500
Movements in Provisions	10,038	76,205
PPE Stock Adjustment	-	-
PFI and other service concession arrangements/ IFRIC	-	-
Profit/(loss) on disposal of fixed asset	-	-
Other (Specify)	-	-
Net Expenditure Funded from RRL	(10,600,928)	(9,439,430)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Surplus/(Deficit) against RRL	24,392	8,651
Break Even cumulative position (opening)	92,746	84,095
Break Even cumulative position (closing)	117,138	92,746

Materiality Test:

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

	2026 %	2025 %
Break Even in year position as % of RRL	0.23%	0.09%
Break Even cumulative position as % of RRL	1.10%	0.98%

22.2 Capital Resource Limit

The RQIA is given a Capital Resource Limit (CRL) which it is not permitted to overspend.
The Capital Resource Limit for RQIA is calculated as follows:

	2026	2025
Capital Resource Limit (CRL)	**£**	**£**
CRL Allocated From:		
PHA	-	-
Department of Health - Other	151,308	-
Total CRL received	**151,308**	**-**
Less CRL Issued To:		
	-	-
Total CRL issued	**-**	**-**
Net CRL position	**151,308**	**-**
Capital Resource Limit Expenditure		
Capital expenditure per additions in asset notes	151,308	-
Adjustments to remove items not funded via CRL		
Charitable trust fund capital expenditure	**-**	**-**
PFI and other service concession arrangements	-	-
Net book value of disposals	-	-
Adjustments to add items not capitalised in accounts but funded via CRL		
Adjustment for R&D under ESA10	-	-
Capital grants for R&D	**-**	**-**
Capital grants for GP scheme	-	-
Net Expenditure Funded from CRL	**151,308**	**-**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 23 EVENTS AFTER THE REPORTING PERIOD

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

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 9 July 2026.

SECTION 4:

APPENDICES

Appendix 1: Performance Activity Data 2025–26

Detailed statistical tables complementing the Performance Report. These include the number of inspections conducted by service type (with breakdowns of announced vs unannounced inspections), enforcement activity statistics (e.g. numbers of enforcement meetings and notices, by type, volumes of regulatory activity such as registration applications and notifications, and other key performance indicators. This appendix provides a quantitative summary of RQIA's regulatory outputs during the year.

RQIA reports on its activity and performance through its quarterly Performance Activity Report (PAR), which forms a key component of RQIA's Performance Framework. Key Performance Indicators (KPIs) and performance against these targets are detailed in the table below:

Activity Area	KPI	Performance
Inspection	100% of inspections completed in year in respect of care homes	100% of operational homes inspected once 50% received statutory minimum of two or more inspections
Inspection	Care Home inspection reports should be published on RQIA website no later than 64 days after completion of inspection	84% of care home reports were uploaded within 64 days
Inspection	100% of inspections completed in-year in respect of Agencies and Day Care	90% of operational services received statutory minimum of one or more inspections
Inspection	Agencies and Day Care inspection reports should be published on RQIA website no later than 64 days after completion of inspection	77% of agencies and day care reports were uploaded within 64 days
Inspection	100% of inspections completed in year in respect of children's homes	100% of children's homes were inspected at least once.
Inspection	Children's inspection reports should be published on RQIA website no later than 64 days after completion of inspection	37% of children's services reports were uploaded within 64 days
Inspection	50% of inspections completed in-year in respect of MHLD wards (target for 1 inspection every 2 years)	47% of active MHLD wards inspected
Inspection	HSC trust services (under Part IV of the 2003 Order) inspection reports should be published on RQIA website no later than 64 days after completion of inspection	0% of HSC trust services reports were uploaded within 64 days

Activity Area	KPI	Performance
Inspection	Up to 10 of all active IR(ME)R services are identified for inspection each year	10 services inspected
Inspection	IR(ME)R services inspection reports should be published on RQIA website no later than 64 days after completion of inspection	25% of IR(ME)R services reports were uploaded within 64 days
Inspection	50% of inspections completed in-year in respect of Dental Practices (requirement for 1 inspection every 2 years)	54% of registered dental practices were inspected
Inspection	Dental Practice inspection reports should be published on RQIA website no later than 64 days after completion of inspection	75% of dental reports were uploaded within 64 days
Inspection	100% of inspections completed in year in respect of independent healthcare services.	86% of Independent Healthcare Services inspected
Inspection	Independent clinics, independent hospitals, independent medical agencies inspection reports should be published on RQIA website no later than 64 days after completion of inspection	42% of independent healthcare reports were uploaded within 64 days
Inspection	10% of onsite inspections completed to care homes and children's homes to be conducted partially or entirely out of hours	12% inspections out of hours
Inspection	100% of inspection reports should be issued to the service provider no later than 28 days after completion of the inspection	86% of Adult Care Services directorate reports, 76% of Independent Healthcare, 57% of HSCQI & Regulation directorate and 14% of MHLD & Children's Services directorate reports issued within the 28 day target
Mental Health	100% of Serious Adverse Incident (SAI) reports screened within 7 days of receipt	95% reviewed within 7 days
Mental Health	100% of patient detention forms (form 10s) to be assessed by an inspector within 28 days of receipt	100% reviewed within 28 days
Mental Health	90% of required second opinions completed within 6 weeks	97% reviewed within 6 weeks

Activity Area	KPI	Performance
Complaints against RQIA	90% of complaints acknowledged in writing within 2 working days of complaint received 90% of complaints completed response within 20 working days of receipt, or updates provided to complainant at least every 20 working days thereafter	79% acknowledged within 2 days 36% completed within target, or provided with updates every 20 working days
Media Requests	90% of media requests responded to within deadline agreed with requestor	100% responded to within KPI target
Freedom of Information/ Subject Access Requests	100% of requests responded to within the statutory timeframe of 20 working days from the point of a valid request being received	60% of FOIs responded to within KPI target 36% of SARs responded to within KPI target (Requests ongoing at 31 March 2026 not included in these figures)
Mandatory Training	95% of Mandatory Training Courses to be completed by RQIA Staff	An average of 98% RQIA Staff have completed their mandatory training courses
Employee Absence	Employee Absence due to Sickness: Regional key performance indicator target set for RQIA by DoH: 7.50%	7.71% sickness absence rate

Appendix 2: RQIA Enforcement Activity 2025–26

A listing of enforcement actions taken during the year under our regulatory powers. This includes, for example, any Improvement Notices, Failure to Comply Notices, conditions imposed on registrations, or cancellations of registration, along with the service type and a brief reason for the action. (No confidential details are included – the appendix provides summarised outcomes and references to published enforcement notices where applicable.)

Adult Services Registered under Part III of 2003 Order

Name of Service and category	Date of Issue	Issues	Date of compliance
Admiral Care Services	3 March 2025	Managerial oversight and governance systems	21 August 2025*
AHNI Limited	8 September 2025	Non-operational service	13 October 2025*
Bionical Health Ltd	9 April 2025	Non-operational service	25 April 2025*
Breffni Residential Home	19 September 2025	Refurbishment works on premises	1 February 2026
Epic Dental	18 July 2025	Governance arrangements	21 August 2025*
First Aid Healthcare	24 September 2025	Non-operational service	29 October 2025*
Gransha Dental	31 March 2025	Governance arrangements	22 July 2025*
Harley Jai Care Ltd	29 August 2025	Non-operational service	6 October 2025*
HG Health Limted	10 November 2025	Non-operational service	15 December 2025*
Holywood Care Home	8 January 2025	Managerial oversight, governance arrangements and the environment.	8 January 2026*
ID Medical Nursing	24 December 2025	Non-operational service	30 December 2025*
M Care Ltd	16 May 2024	Cancellation of registration	18 July 2024**
Newcross Healthcare Solutions	10 March 2025	Non-operational service	15 April 2025*
Oakridge Care Home	3 September 2025	Managerial oversight, governance arrangements and the environment.	9 March 2026
Parkview Care Home	5 November 2024	Managerial oversight, governance arrangements and the environment.	17 April 2025*
Parkview Care Home	5 November 2025	Staffing and patient records.	17 April 2025*
Riada Dental Care	30 May 2025	Governance arrangements	2 July 2025
River House	28 March 2025	Staff to patient ratios	8 May 2025*
Rose NI Ltd	7 January 2026	Non-operational service	6 February 2026*

Name of Service and category	Date of Issue	Issues	Date of compliance
SD Microblading	12 July 2022	Cancellation of registration	18 August 2025**
Sir Henry Care Ltd	25 November 2025	Non-operational service	29 December 2025*
SOS Medical	26 September 2025	Non-operational service	29 October 2025*
Springfield Dental Surgery	12 June 2025	Health and welfare of patients.	24 July 2025*
Temporary Staffing Agency	10 June 2025	Non-operational service	16 July 2025*
The Mews Supported Living Service	11 February 2025	Staff to patient ratios	28 March 2025*

*Conditions placed on registration of service ** Date of cancellation of registration

Children's Services Registered under Part III of 2003 Order

Name of Service and category	Date of Issue	Issues	Date of compliance
Children's home within the South Eastern Health and Social Care Trust	10 March 2025	Managerial oversight, governance arrangements and the environment.	14 May 2025*
Children's home within the Western Health and Social Care Trust	29 January 2026	Managerial oversight and Recruitment procedure	5 February 2026
Children's home within the South Eastern Health and Social Care Trust	15 October 2025	Non-operational service	13 March 2026*
Children's home within the Southern Health and Social Care Trust	29 April 2025	Number of registered places	3 February 2026*

*Conditions placed on registration of service.

Adult Services Inspected under Part IV of 2003 Order

Name of Service and category	Date of Issue	Issues	Date of compliance
Acute Mental Health Inpatient Centre (AMHIC), Belfast HSC Trust	16 August 2024	Management of risk, and the prevention and learning from adverse incident	Ongoing at 31 March 2026

Full details of RQIA enforcement action in respect of adult services published on RQIA's website.

Appendix 3: Authority Members' Profiles

Brief biographies of the Chair and Authority Members serving during 2025–26, including their background, appointment date, and term duration, as well as any other public appointments or roles they hold. This provides transparency regarding the governance of RQIA and the expertise of our board members. (It also notes any changes in membership during the year.)

Dates of Appointment and Committee Membership

Ms Christine Collins MBE was appointed as interim Chair of the RQIA in June 2020. She was appointed as Chair of RQIA on 1 October 2022 for a four-year term.

Mr Derek Clydesdale was appointed as a Member of the Authority from 5 June 2025 for a four-year term. Mr Clydesdale is a member of RQIA's Business, Appointments and Remuneration Committee (BARC) and its Legislative and Policy Committee (LPC).

Professor Stuart Elborn was appointed to the Interim Authority on 30 October 2020. He was appointed as a Member of the Authority from 1 February 2023 for a four-year term. Professor Elborn was deputy Chair of the Authority until his resignation, and chaired the Authority's Business, Appointments and Remuneration Committee (BARC) until 4 February 2026. Professor Elborn tendered his resignation from the Authority on 28 February 2026.

Ms Cheryl Lamont, CBE DL was appointed as a Member of the Authority from 1 February 2023 for a four-year term. Ms Lamont took over the role as Chair of RQIA's BARC on 5 February 2026 and is a member of its Mental Health Committee (MHC).

Dr Nazia Latif was appointed as a Member of the Authority on 1 February 2023 for a four-year term. Dr Latif is RQIA's Equality and Disability Champion, and is a member of RQIA's BARC and its Legislative and Policy Committee (LPC).

Mr Alphonsus (Alphy) Maginness was appointed as a Member of the Authority on 1 February 2023 for a four-year term. Mr Maginness chairs RQIA's LPC, and is a member of RQIA's Audit & Risk Assurance Committee (ARAC) and its MHC.

Dr Mary McIvor was appointed as a Member of the Authority on 1 February 2023 for a four-year term. Dr McIvor chairs RQIA's MHC and is a member of its ARAC and LPC.

Mr Rodney Morton was appointed as a Member of the Authority on 12 June 2025 for a four-year term and is a member of RQIA's ARAC and MHC.

Mrs Sarah Wakfer was appointed as a Member of the Authority on 1 February 2023 for a four-year term. Mrs Wakfer is RQIA's Speak Up Champion, chairs RQIA's ARAC and is a member of its MHC. Ms Wakfer took over as Deputy Chair of the Authority following Professor Elborn's resignation on 28 February 2026.

Profiles of each member are published on RQIA's website.

Appendix 4: Glossary of Terms

Definitions of abbreviations and technical terms used in this Annual Report for ease of reference. For example, this includes explanations of terms like HSCQI, CAMHS, IR(ME)R, OPCAT, QIP, ScIL, etc., as well as general regulatory and healthcare terms to aid readers who may not be familiar with all jargon.

ALB	Arms' Length Body
ARAC	RQIA Audit, Risk and Assurance Committee
AUC	Assets Under Construction
BARC	RQIA Business, Appointments and Remuneration Committee
BSO	Business Services Organisation
CETV	Cash Equivalent Transfer Value
COPNI	Commissioner for Older People Northern Ireland
CRL	Capital Resource Limit
DoH	Department of Health
DPA	Data Protection Act
ECHO	Extension for Community Healthcare Outcomes
EDM	Enforcement Decision Making Meeting
EIR	Environmental Information Regulations
EMT	RQIA Executive Management Team
eProc	Electronic Procurement System
FOI	Freedom of Information
FPM	Finance Process Manager
FTC	Notice of Failure to Comply with Regulations
FReM	Financial Reporting Manual
GDPR	General Data Protection Regulations
GP	General Practitioner
HRPTS	Human Resources, Payroll, Travel and Subsistence System
HSCQI	Health and Social Care Quality Improvement
ICO	Information Commissioner's Office
iConnect	RQIA's internal electronic data management system
ICT	Information Communication Technology
IFRS	International Financial Reporting Standards
IHCP	Independent Home and Care Providers
IiP	Investors in People
IR(ME)R	Ionising Radiation (Medical Exposure) Regulations
ITS	BSO Information Technology Service
MHLD	Mental Health and Learning Disability
MPMNI	Managing Public Money Northern Ireland
NIAO	Northern Ireland Audit Office
NICCY	Northern Ireland Commissioner for Children and Young People
NIPSO	Northern Ireland Public Service Ombudsman
NOD	Notice of Decision to place conditions of registration
NOP	Notice of Proposal to place conditions of registration
OD	Organisational Development
OPCAT	United Nations Optional Protocol for the Convention Against Torture
PAMP	Property Asset Management Plan
PDG	Personal Data Guardian
PFI	Private Finance Initiative
PPE	Personal Protective Equipment
PSA	Public Sector Agreement
QIP	Inspection report Quality Improvement Plan
RQIA	Regulation and Quality Improvement Authority
SAI	Serious Adverse Incident
SC	Serious Concerns meeting
SLA	Service Level Agreement
SOAD	Second Opinion Appointed Doctor
SoFP	Statement of Financial Position

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