



Department of
Health

An Roinn Sláinte

Mánnystrie O Poustie

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<p>Subject Timetable for 2025/26 HSC Pension Scheme Annual Accounts</p>	<p>Circular Reference: HSC(F) 01-2026 CM reference: HE1/26/38972 Date of Issue: 24 February 2026</p>
<p>For Action by: The Director of Finance BSO The Director of Workforce Policy Directorate DoH</p> <p>For Information to: The Director of Finance DoH</p> <p>Summary of Contents: Timetable for production and certification of 2025/26 HSC Pension Scheme annual accounts</p> <p>Enquiries: Any enquiries about the contents of this Circular should be addressed to:</p> <p>Josie Newell HSC Pension Scheme Accountant Department of Health (DoH) Room D3.12 Castle Buildings Stormont BELFAST BT4 3SQ</p> <p>Tel: 028 9037 8626 josie.newell@health-ni.gov.uk</p>	<p>Related documents: HSC(F) 01-2026-Pension Branch 11 Month return HSC(F) 01-2026-Pension Branch 12 Month return</p> <p>Superseded Documents: HSC (F) 04-2025</p> <p>Expiry Date:</p> <p>Status of Contents: Action</p> <p>Implementation: 2025/26</p> <p>Additional Copies: Sean Dorris</p>

TIMESCALES FOR 2025/26 HSC PENSION SCHEME ANNUAL ACCOUNTS

Requirements

1. The purpose of this circular is to confirm the timescales for the preparation, audit and certification of the HSC Pension Scheme annual accounts 2025/26, including the information required by DoH Finance from BSO Pension Service (PS), DoH Policy Branch and the Government Actuary's Department (GAD).
2. The timetable is set to enable HSC Pension Scheme accounts to be laid before the Assembly to meet faster closing. The timetable setting out 11 month and 12 month requirements including deadlines and business areas responsible, together with year-end audit fieldwork plans is shown at **Annex A**. Note that, as was the case in the prior year, it has been agreed that best estimates will be provided by Pension Branch within the 11 month return to facilitate this tighter timeframe. Actuals should continue to be used for the 12 month return.
3. Please review the timetable and ensure you are aware of your area of responsibility and are able to complete the required action by the deadline. If you have any queries on the action you have been allocated, or you have concerns on meeting the deadline, please contact DoH Finance **immediately**.
4. In order to meet faster closing deadlines the 2025/26 timetable is very challenging. It can only be achieved if staff and management are fully committed and action is taken to ensure that all parts of the organisation contribute appropriately and on a timely basis.
5. It is essential that BSO Pension Services manage the process surrounding the production of the information required for the annual accounts effectively, and that this information produced for audit is of a high standard and has been subjected to an evidenced quality review at a senior level in the organisation. The links to the Pension Branch returns are included in the related documents section of the cover sheet of this circular.

Action

6. The BSO Operations Director and DoH Workforce Policy Director are asked to bring this letter and guidance to the attention of staff involved in supplying information for the accounts preparation and ensure responsibility is assumed for provision of information for the allocated areas by the deadlines detailed within Annex A.

Should you have any queries, please contact Josie Newell on (028) 9037 8626 or josie.newell@health-ni.gov.uk

Many thanks for your cooperation.

Josie Newell
Financial Accounting Unit

HSC Pension Scheme 2025/26

Timetable for Resource Accounts and Calculation of Pension Scheme Liability

11 Month Cash Flow

It has been agreed that roll forward information will be supplied by Financial Accounting Unit (FAU) to Government Actuary's Department (GAD) for 11 months to 28/02/26. To enable this:-		Action By	Date required by
1	Pension Branch will complete the annual return, Annex B (Excel format), as at 28/02/26 and send to FAU. Some estimates may be required.	PB	9 March 2026
2	Pension Branch will be sent Analytical Review by FAU week commencing 31/03/2026 for completion and return by 02/04/2026.	PB	2 April 2026
3	Pension Branch to provide the following information: <ul style="list-style-type: none"> Capitalised enhanced retirements information Payroll information for March monthly total and full 12 months ending 31 March 2026. <p><i>Please note that all interfaces concerning membership statistics MUST be up to date. Please inform FAU if this is not the case.</i></p>	PB	3 April 2026
4	Cash flow information for 11 months to 28 February 2026 to be provided to GAD.	FAU	3 April 2026

12 Month Resource Accounts

	Work stage	Action By	Date required by
1.	Assumptions to be proposed for Resource Accounts liabilities.	GAD	26 February 2026
2.	Formal advice on assumptions following consideration of proposed assumptions by DoH and Auditors.	FAU, FMU, Policy, PS & NIAO	End of March 2026
3.	DoH to revert to GAD with decision on proposed assumptions.	FAU	10 April 2026
4.	GAD to produce draft results report 2025/26 report for review.	GAD	24 April 2026
5.	Annual return, Annex C (Excel format), as at 31/03/26 to be submitted to FAU by Pension Scheme	PB	24 April 2026
6.	GAD draft report to be reviewed and comments fed back to GAD.	FAU, FMU, Policy & PB	1 May 2026
7.	Report of Scheme Managers to be submitted to FAU.	PB & Policy	1 May 2026
8.	Pension Branch will be sent Analytical Review by FAU week commencing 04/05/2026 for completion and return by 07/05/2026.	FAU/PB	7 May 2026
9.	Cash flow information for 12 months to 31 March 2026 to be provided to GAD.	FAU	8 May 2026
10.	GAD report to be finalised.	GAD	15 May 2026
11.	AVC reports to be obtained by Pension Branch and submitted to FAU.	PB	22 May 2026
12.	Production and submission of draft HSCPS Resource Accounts for audit.	FAU	1 June 2026

Audit and Final Certification

	Work stage	Action By	Date required by
1.	Interim audit testing commences. Date provided by NIAO.	All	10 March 2026
2.	Final Audit testing commences. Date provided by NIAO.	All	19 May 2026
3.	Draft financial statements provided to NIAO.	FAU	29 May 2026
4.	Draft annual report provided to NIAO.	FAU	5 June 2026
5.	Provisional report to those charged with Governance (RTTCWG) issued for management response.	FAU	12 June 2026
6.	NIAO clearance on draft financial statements.	NIAO	19 June 2026
7.	Final statements approved by DARAC.	FAU	17 June 2026
8.	Financial statements and letter of representation to be signed by Accounting Officer.	FAU	24 June 2026
9.	Signed financial statements and letter of representation provided to C&AG.	FAU	24 June 2026
10.	Financial statements certified by C&AG.	NIAO	By 26 June 2026
11.	Final report to those charged with governance (RTTCWG) issued.	NIAO	By 31 July 2026