The DHSSPS Budget 2011-15 Consultation

Key points

- The DHSSPS allocation for the 2011-15 period is subject to greater reductions than those imposed on the Department of Health in England;
- Planned current expenditure for the 2011-15 period shows no change compared to the previous four-year period when adjusted for inflation;
- The options for dealing with the difficulty with the expenditure profile are limited; and,
- The lack of detail in the papers provided by DHSSPS gives rise to a number of questions that it may be difficult for the Committee to get answers to given the limited time period available.
1. Introduction

The Department for Health, Social Services and Public Safety (DHSSPS) published a consultation document on its draft budget allocation on 13 January 2011. This Briefing Note considers some of the issues raised in the document and by the Minister in evidence to the Committee Health, Social Services and Public Safety (“the Committee”) on the same day.

Given the short period of time available to analyse the paper it has not been possible to produce an in-depth analysis. However, some of the considerations presented in this Briefing Note should be of some assistance to the Committee in formulating its response to the consultation. Also, recommendations are made for further information that could be sought from DHSSPS to inform its scrutiny of the proposals.

2. The scale of the reductions in the DHSSPS budget

The most important question to answer is: what is the scale of the restriction of the budget? This can be looked at in at least two of ways:

- Comparison with funding available in other jurisdictions over the same period; and,
- Comparison of available resources with that previously available over a prior period.

2.1 Comparison with England

In his evidence to the Committee the Minister made a number of references to the allocations made to health in England and argued that it had been treated much more favourably than in Northern Ireland.

Allocations to health in England

The table below shows the cash allocations to health in England:¹

<table>
<thead>
<tr>
<th></th>
<th>£bn</th>
<th>10/11</th>
<th>11/12</th>
<th>cash % change on previous year</th>
<th>12/13</th>
<th>13/14</th>
<th>14/15</th>
<th>10/11 to 14/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>current</td>
<td>103.8</td>
<td>105.9</td>
<td>2.02</td>
<td>108.4</td>
<td>2.36</td>
<td>111.4</td>
<td>2.77</td>
<td>114.4</td>
</tr>
<tr>
<td>capital</td>
<td>5.1</td>
<td>4.4</td>
<td>-13.73</td>
<td>4.4</td>
<td>0.00</td>
<td>4.4</td>
<td>0.00</td>
<td>4.6</td>
</tr>
</tbody>
</table>

Source: Assembly Research calculations based on figures released by the Department of Health

The table shows that total spending on health in England will increase by between 2% and 3% in cash terms in each of the four years.

The table below shows these allocations adjusted for inflation to give real-terms figures (2010/11 prices) using HM Treasury deflators:\(^2\)

### Table 2: real-terms allocations to Department of Health, 2011-15 (2010/11 prices)

<table>
<thead>
<tr>
<th></th>
<th>10/11</th>
<th>11/12</th>
<th>real % change on previous year</th>
<th>12/13</th>
<th>real % change on previous year</th>
<th>13/14</th>
<th>real % change on previous year</th>
<th>14/15</th>
<th>real % change on previous year</th>
<th>real % change 10/11 to 14/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>£bn</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>current</td>
<td>98.7</td>
<td>99.02</td>
<td>0.33</td>
<td>99.28</td>
<td>0.26</td>
<td>99.36</td>
<td>0.09</td>
<td>99.38</td>
<td>0.01</td>
<td>0.69</td>
</tr>
<tr>
<td>capital</td>
<td>5.1</td>
<td>4.29</td>
<td>-15.83</td>
<td>4.20</td>
<td>-2.15</td>
<td>4.09</td>
<td>-2.63</td>
<td>4.16</td>
<td>1.80</td>
<td>-18.37</td>
</tr>
<tr>
<td>total</td>
<td>103.8</td>
<td>103.32</td>
<td>-0.47</td>
<td>103.48</td>
<td>0.16</td>
<td>103.45</td>
<td>-0.02</td>
<td>103.54</td>
<td>0.08</td>
<td>-0.25</td>
</tr>
</tbody>
</table>

Source: Assembly Research calculations based on figures released by the Department of Health

The table shows that in real terms total spending on health will increase year-on-year by between -0.47% and 0.16% in each of the four years.

It should be noted that there are difficulties associated with considering these allocations in real terms:

- It is the **cash** limits that departments will have to manage; and,
- Real-terms figures are subject to the uncertainty of the future rate of inflation. For example, at the time of the Spending Review 2010, the rate of inflation for 2011/12 was forecast at 1.9%. In November, this was revised up to 2.5% (the latest deflators have been used in the calculations presented in the tables in this paper). The effect of this to **reduce** the assumed spending power of the Department in future years. Conversely, if the forecast were to be lowered, then assumed spending power would increase.

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\(^2\) Available online at: [http://www.hm-treasury.gov.uk/d/gdp_deflators.xltx](http://www.hm-treasury.gov.uk/d/gdp_deflators.xltx)
Allocations to health in Northern Ireland

The table below shows the cash allocations to the DHSSPS in Northern Ireland.³

Table 3: cash allocations to DHSSPS 2011-15

<table>
<thead>
<tr>
<th>£m</th>
<th>10/11</th>
<th>11/12</th>
<th>cash % change on previous year</th>
<th>12/13</th>
<th>cash % change on previous year</th>
<th>13/14</th>
<th>cash % change on previous year</th>
<th>14/15</th>
<th>cash % change on previous year</th>
<th>10/11 to 14/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>current</td>
<td>4302.9</td>
<td>4348.1</td>
<td>1.05</td>
<td>4427.7</td>
<td>1.83</td>
<td>4543.2</td>
<td>2.61</td>
<td>4629.2</td>
<td>1.89</td>
<td>7.58</td>
</tr>
<tr>
<td>capital</td>
<td>201.7</td>
<td>214.8</td>
<td>6.49</td>
<td>278.8</td>
<td>29.80</td>
<td>184.9</td>
<td>-33.68</td>
<td>163.3</td>
<td>-11.68</td>
<td>-19.04</td>
</tr>
<tr>
<td>total</td>
<td>4504.6</td>
<td>4562.9</td>
<td>3.54</td>
<td>4706.5</td>
<td>3.15</td>
<td>4728.1</td>
<td>0.46</td>
<td>4792.5</td>
<td>1.36</td>
<td>6.39</td>
</tr>
</tbody>
</table>

Source: Assembly Research calculations based on the Executive’s draft Budget 2011-15

The table shows that total spending on health in Northern Ireland will increase by between 0.46% and 3.54% in cash terms in each of the four years.

The table below shows these allocations adjusted for inflation to give real-terms figures (2010/11 prices) using HM Treasury deflators:⁴

Table 4: real-terms allocations to DHSSPS, 2011-15 (2010/11 prices)

<table>
<thead>
<tr>
<th>£m</th>
<th>10/11</th>
<th>11/12</th>
<th>real % change on previous year</th>
<th>12/13</th>
<th>real % change on previous year</th>
<th>13/14</th>
<th>real % change on previous year</th>
<th>14/15</th>
<th>real % change on previous year</th>
<th>10/11 to 14/15</th>
</tr>
</thead>
<tbody>
<tr>
<td>current</td>
<td>4302.9</td>
<td>4242.05</td>
<td>-1.41</td>
<td>4226.72</td>
<td>-0.36</td>
<td>4222.96</td>
<td>-0.09</td>
<td>4189.77</td>
<td>-0.79</td>
<td>-2.63</td>
</tr>
<tr>
<td>capital</td>
<td>201.7</td>
<td>209.56</td>
<td>3.90</td>
<td>266.14</td>
<td>27.00</td>
<td>171.87</td>
<td>-35.42</td>
<td>147.80</td>
<td>-14.00</td>
<td>-26.72</td>
</tr>
<tr>
<td>total</td>
<td>4504.6</td>
<td>4451.61</td>
<td>-1.18</td>
<td>4492.86</td>
<td>0.93</td>
<td>4394.82</td>
<td>-2.18</td>
<td>4337.57</td>
<td>-1.30</td>
<td>-3.71</td>
</tr>
</tbody>
</table>

Source: Assembly Research calculations based on the Executive’s draft Budget 2011-15

It should be noted that there are difficulties associated with considering these allocations in real terms:

- It is the cash limits that departments will have to manage; and,
- Real-terms figures are subject to the uncertainty of the future rate of inflation. For example, at the time of the Spending Review 2010, the rate of inflation for 2011/12 was forecast at 1.9%. In November, this was revised up to 2.5% (the latest deflators have been used in the calculations presented in the tables in this paper). The effect of this to reduce the assumed spending power of the Executive in future years.

⁴ Available online at: http://www.hm-treasury.gov.uk/d/gdp_deflators.xltx
Having said that the table shows that total spending on health in Northern Ireland will increase year-on-year by **-2.18%** to 0.93%.

So while **total spending on health in England in real terms between 2010/11 and 2014/15 will change by -0.25% in Northern Ireland it will change by -3.71%**.

This would seem to support the Minister’s position that health in England has fared better (or perhaps less badly) than in Northern Ireland.

### 2.2 Comparison with previous budget period

Another way to consider the question of resource constraints is to look at how much DHSSPS will have to spend over the coming period compared with what it had to spend over the previous period.

The table below presents total planned expenditure for DHSSPS over the 2008/09 to 2010/11 budget period and compares it with the 2010/11 to 2014/15 period as contained in the Executive’s Draft Budget 2011-15 document.\(^5\)

In order to make this a fair comparison all the cash figures have been adjusted to 2010/11 prices using HM Treasury deflators.\(^6\) It should be noted that the figures used are those for planned expenditure and therefore do not take account of any in-year adjustments through the monitoring round process.

**Table 5: planned DHSSPS expenditure 07/08 to 10/11 and 11/12 to 14/15 (2010/11 prices)**

<table>
<thead>
<tr>
<th></th>
<th>07/08 to 10/11</th>
<th>11/12 to 14/15</th>
<th>Difference</th>
<th>% change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital</td>
<td>825.04</td>
<td>795.4</td>
<td>-29.64</td>
<td>-3.6</td>
</tr>
<tr>
<td>Current</td>
<td>16885.4</td>
<td>16881.5</td>
<td>-3.94</td>
<td>0.0</td>
</tr>
<tr>
<td>Total</td>
<td>17710.5</td>
<td>17676.9</td>
<td>-33.6</td>
<td>-0.2</td>
</tr>
</tbody>
</table>

Source: Assembly Research calculations based on the Executive’s draft Budget 2011-15 Budget 08-11 and the Review of Spending Plans 2010-11

This table shows that once the effect of past inflation and future forecast inflation has been taken into account, the DHSSPS will have **3.6% less to spend on capital projects** in the forthcoming budget period to 14/15 than it did in the previous period from 07/08 to now. In percentage terms there is **no change in current expenditure** at all (as £3.94m is such a tiny proportion of the overall spend of nearly £18bn in each of the four-year periods).

There are some points that need to borne in mind when considering this analysis:

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\(^6\) Available online at: [http://www.hm-treasury.gov.uk/d/gdp_deflators.xlsx](http://www.hm-treasury.gov.uk/d/gdp_deflators.xlsx)
- The deflators used in the calculations for past years are based on actual measurements of GDP and inflation;
- The deflators used for future years are based on forecasts – and therefore are subject to change; and,
- The analysis takes no account of factors such as changing demographics, levels of taxation or non-pay inflation specific to the health sector. It therefore should be read as ‘all other things remaining equal.’
3. The expenditure profile

In his briefing to the Committee, the Minister referred to a particular problem in year one (2011/12). He argued that the allocated cash increase of £45.2m for that year would “not even cover known or anticipated pay inflation for health service and other staff of £57m.”

The £57m referred to is the total of four ‘inescapable’ bids submitted by the Department to the Department of Finance and Personnel as part of the Budget 2010 process; the titles of the bids are ‘Employees under £21k – bonus of £250’, ‘Pay inflation at 1%’, HSC & DHSSPS Pay – Incremental Progression’ and ‘National Insurance – Increase in contributions’.

The purpose of this section is not to analyse or challenge the robustness or merits of those bids but rather to explain the possible impact of adjusting the draft allocations to increase the DHSSPS share in year one.

Public Expenditure controls

In the Spending Review 2010, Northern Ireland received its allocation of resources for the 2011-15 period. The Northern Ireland Executive receives a Departmental Expenditure Limit (DEL) allocation. HM Treasury’s Statement of Funding Policy explains that:

The Departmental Expenditure Limits set firm, multi-year plans. United Kingdom Government Departments and devolved administrations must live within these plans and absorb unforeseen pressures.

In other words the DEL allocation is divided up between years and it is not possible for the Northern Ireland Executive to anticipate expenditure from, say, 2012/13 and bring it forward to 2011/12, for example. The effect of this is to prohibit overspending in one year to be made up in another future year:

Breaches in DELs which materialise at the end of the year would be viewed by the United Kingdom Government as serious mismanagement on the part of the devolved administration and the presumption would be that the following year’s DEL and grant to the devolved administration would be reduced by an amount equivalent to the breach.

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7 Source: written briefing provided by the Department to the Committee for 13 January 2011 ‘Assessment of the Draft executive Budget 2011/12 to 2014/15’
It follows that the problem with the profile of the draft allocation in year one to the DHSSPS can only be managed within the existing total Northern Ireland Executive DEL for that year. If the Executive were to seek to meet the Minister’s claim for more funding for the year one, it could do so by reducing the allocation to other departments.

DFP officials have also confirmed that there is an opportunity to reverse some of the funding that it has been proposed in the draft Budget 2011-15 to switch from current expenditure to capital. This approach, of course, would increase the pressures on the capital budget in year one and therefore may not be a viable solution.

It is recommended that the Committee asks the Minister if he has assessed the option of reversing some of the switch from Resource DEL to Capital DEL.

In-year monitoring rounds

The in-year monitoring process allows for budget allocations to be switched between departments to address pressures as they arise. The important point in relation to the identified DHSSPS problem in year one is that funds can only be reallocated if they have been surrendered by other departments as surplus to requirements. In the context of public expenditure restraint there is an increased likelihood that less will be surrendered by departments at monitoring rounds than has previously been the case.

Over the previous budget period the Health Minister was given a ‘first call on available resources’ which meant that DHSSPS monitoring bids were prioritised and the first £20m available for reallocation would go to it if needed. There is no mention of this facility in the draft Budget 2011-15 document.

DFP officials have confirmed however that the Minister will retain the flexibility to reallocate resources within his Department without having to go through a process of seeking formal Executive approval – this is the practice for other Ministers. It should also be noted that this flexibility to reallocate does not extend to shifting resources across spending categories – so it is not possible for the Health Minister to move capital money into resource (or vice versa) in this manner.

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10 Source: communication with DFP official
11 Source: communication with DFP official
4. Other issues relating to the draft DHSSPS allocation

In the bid documentation submitted to the Department of Finance and Personnel as part of the Budget 2010 process there are a number of issues raised on which it is difficult to comment without further more detailed information. These are highlighted in this section.

Efficiency Measures

In the DHSSPS ‘inescapable’ bid for ‘National Insurance – Increase in contributions’ the following statement is made:

*Maximum efficiencies have already been reached in the Health and Social Care Service. There is simply no more scope to free up funds to meet the National Insurance increases without cutting services.*

This statement is presented as fact without supporting evidence. Indeed, the papers provided to the Committee by Professors Ciaran O’Neill (National University of Ireland, Galway) and Charles Normand (Trinity College, Dublin) both raise the question of efficiency improvements.

Professor Normand stated:

*Without detailed analysis the extent to which efficiency gains (with no adverse effects) are achievable is difficult, but experience suggests that well managed organisations can achieve 5-8% improvements quite quickly when budgets are suddenly tighter. Although this type of approach has been taken in some recent changes in health services in Northern Ireland, experience suggests that further scope for such gains is constantly developing, so it is not unreasonable to look over time for some additional savings.*

Professor O’Neill stated:

*The implicit assumption that there do not exist significant potential efficiencies in use of existing resources warrants scrutiny, if it can be demonstrated that such opportunities do not exist it would give further credence to asserted potential impact of the budget.*

12 Source: Committee for HSSPS papers
13 Source: briefing notes provided to Committee for HSSPS January 2011
14 Source: briefing notes provided to Committee for HSSPS January 2011
The difficulty facing the Committee is that due to the compressed timetable for consultation on the draft Budget\textsuperscript{15} little time exists for independent scrutiny of the Department’s assertions in relation to potential efficiency gains.

\textbf{It is recommended that the Committee seeks evidence from DHSSPS to support the claim.}

\textbf{Demographic Pressures}

The DHSSPS bid for demographic pressures states that by 2014/15 an additional £230m will be required to meet the demands, primarily, of an ageing population. Both Professor Normand and Professor O’Neill appeared to be of the view in their evidence on 18 January 2011 that there were elements of this bid that were not necessarily as significant as stated – particularly in relation to the impact of ageing rather than proximity to death as an important cost driver.\textsuperscript{16}

It is worth noting however that the DHSSPS bid for demographic pressures is based upon population projections. As with any projection, there is likely to be a level of uncertainty surrounding the accuracy of the projection.

The NI Statistics and Research Agency’s (NISRA) latest projections for population (based on 2008 data) show the following increases for the 2010-15 period:\textsuperscript{17}

\begin{table}[h]
\centering
\begin{tabular}{|c|c|c|c|c|}
\hline
Age & 2010 & 2015 & Increase & \% increase \\
\hline
0-64 & 1541545 & 1566838 & 25293 & 1.6 \\
65-84 & 230399 & 257962 & 27563 & 12.0 \\
85+ & 30266 & 37429 & 7163 & 23.7 \\
65+ & 260665 & 295391 & 34726 & 13.3 \\
All ages & 1802170 & 1862229 & 60059 & 3.3 \\
\hline
\end{tabular}
\end{table}

\textbf{Table 6: population projections 2010-15 (2008-based)}

\textbf{Source: NISRA}

In the ‘Demographic Pressures’ bid document it states that:

\textit{The NI population is projected to increase from 2010 to 2015 by 50,000 (a 2.7% rise). However it is the rise of the over 65 population that is going to cause an above average demand for health and social care resources. This age group are set to increase by 28,000 in the same period (a 10.7% rise).}\textsuperscript{18}

\textsuperscript{15} The issue of the consultation period was discussed in Assembly Research Briefing Note 04/11 available online at: http://www.niassembly.gov.uk/researchandlibrary/2011/0411.pdf (see pages 3-5)
\textsuperscript{16} Source: evidence session with Committee for HSSPS 18 January 2011 – no Official Report available at time of writing.
\textsuperscript{17} Available online at: http://www.nisra.gov.uk/demography/default.asp20.htm (accessed 18 January 2011)
\textsuperscript{18} Source: Committee for HSSPS papers
It is immediately apparent that the DHSSPS bid for demographic pressures is based upon a lower projection than could have been used. For example, in the table the projected growth for over 65s from 2010-15 is 13.3% rather than the 10.7% figure used in the bid. If a higher projection had been used, the estimated resource requirements for meeting these pressures would have been even higher.

This might be explained by the fact that population projections can be generated in different ways using differing underlying assumptions: population projections by age and sex are produced for the UK and constituent countries every two years, the current set being 2008-based. Population projections are calculated following a review of the underlying assumptions regarding fertility, mortality and migration. In addition to the principal (main) projections, variant projections are also available, based on alternative assumptions of future fertility, mortality and migration.\(^\text{19}\)

It may be that the DHSSPS has used one of these variant projections, which would explain the difference in the figures used. **It is recommended that the Committee seeks clarification from the Department as the resource implications are significant.**

An analysis of the population projections shows that the number of people aged 85+ is growing at a faster rate than in the other parts of the UK (see Appendix).

**Public Sector Pay Restraint**

A very significant proportion of the DHSSPS budget relates to staff pay (over 50% of all HSC Trusts’ expenditure in 2009/10 for example). It follows that constraining pay will help contain the Department’s spending pressures.

In evidence to the Committee for Finance and Personnel on 3 November 2010, Professor David Heald (Aberdeen University) made this point in relation to the ability of the Northern Ireland Executive to meet the challenges of the Spending Review 2010:

> If pay does not go up and there are no pay rises in the public sector, one will absorb a lot of that real-terms reduction. Therefore, one has to communicate to people that there will be a very clear trade-off in the devolved Administrations between jobs and pay rises.\(^\text{20}\)

A similar point was made on 17 November 2010 by Neil Gibson (Oxford Economics) also to the Committee for Finance and Personnel:

> There are difficulties, complications and challenges around fixed pay settlements and increments. However, in the private sector, the deal has

\(^{19}\) See [http://www.statistics.gov.uk/pdfdir/pproj1009.pdf](http://www.statistics.gov.uk/pdfdir/pproj1009.pdf) for more detail

often had to be put to businesses and staff: do we lose 15% of people or do we accept pay cuts?21

It is not clear that the DHSSPS (or indeed the Executive as a whole) has addressed this possible trade-off beyond seeking legal advice on whether incremental pay progression is a contractual entitlement. The DHSSPS bid for ‘Incremental Progression’ states:

The Departmental Solicitors Office has provided advice that employees are contractually entitled to receive incremental progression and that any industrial tribunal would expect this to be implemented.22

In evidence to the Committee on 18 January 2011, Professor Ciaran O’Neill (National University of Ireland, Galway) made the point that it is possible that the advice might have been different if the request had been framed in different terms.23

It is recommended that the Committee seeks clarification from the Department on the precise legal advice sought and given as the resource implications are significant.

Residual Demand

In economic terms ‘residual demand’ is “that portion of market demand that is not supplied by other firms in the market.”24 In the context of the DHSSPS budget bid, it seems to mean ‘the portion of future demand that would not be met by services as currently provided’. This captures the notion that future demand for services will be higher because people’s expectations of what can and/or should be provided to them are rising.

This issue was discussed extensively by the Committee on 18 January 2011 and this Note does not seek to contribute significantly to that debate. One point that may be of interest, however, arises from the DHSSPS bid document for ‘Residual Demand’. The document states:

Prescriptions dispensed rose 7% between 2008 and 2009. In 10/11 they are expected to rise to 36 million items. Prescriptions are an on demand service and therefore nearly impossible to manage. The Department’s efficiency programme details a number of proactive steps that will be taken to control volume rises.

22 Source: Committee for HSSPS papers
23 Source: evidence session with Committee for HSSPS 18 January 2011 – no Official Report available at time of writing
24 http://www.blackwellreference.com/public/tocnode?id=g9780631233176_chunk_g978140510066321 ss1-7
Maintaining prescription volume increases will be in the context of free prescriptions and an ageing population. Morbidity rates are higher in Northern Ireland than the rest of the UK for a range of diseases.\textsuperscript{25}

The reference to controlling volume rises is interesting because intuitively it would seem that the most effective lever available for controlling prescription demand would be to reintroduce charging. There is no mention of this in any of the budget documentation. But in plain economic terms, individuals are more likely to consume a product or service if it is free than if they have to pay for it.

\textbf{It is recommended that the Committee requests an analysis from the Department of prescription demand before and after the abolition of charges and the impact that the reintroduction of charging might have on mitigating part of the residual demand pressure.}

\section*{Good practice on legislative budgeting}

In its \textit{Review of Northern Ireland Executive Budget 2008-11 Process}, the Department of Finance and Personnel recommended that:

\begin{quote}
…in responding to the draft Budget, any proposal to increase spending on a particular service by a Committee should be accompanied by an equally detailed proposal as to how this could be funded.\textsuperscript{26}
\end{quote}

The International Monetary Fund (IMF) has published good practice guidance on legislative budgeting which notes that:

\begin{quote}
Restrictions on amendment powers can aim at preventing the legislature from increasing the proposed budget balance (surplus or deficit). Deficit-neutral amendment powers require the legislature to act responsibly by not transferring the tax burden of today’s spending to future generations. However, if parliament uses its powers to increase or reallocate spending, it can result in less efficient spending, especially if the changes introduced by the legislature are to meet concerns of constituents.\textsuperscript{27}
\end{quote}

This notion of deficit-neutral amendment powers would imply that if the Committee wished to support the Minister’s claim for extra resources, particularly in year one, it should also consider the possibility of identifying which budgets should be cut in order to increase the DHSSPS allocation. This is the practice of subject committees in the Scottish Parliament, for example.

\textsuperscript{25} Source: Committee for HSSPS papers
Appendix

Population projections (all ages)

Population projections (Aged 0-64)

Population projections (65-84 years)
Population projections (aged 85+)

% increase from 2010 projection

Year

UK
Wales
Scotland
England
Northern Ireland