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Gwasanaethau Ambiwllans Cymru  
Welsh Ambulance Services  
NHS Trust

**Welsh Ambulance Services**

**NHS Trust**

# **Annual Report and Accounts 2023/24**

## INTRODUCTION

This Annual Report is part of a suite of documents that provides information about the Welsh Ambulance Services NHS Trust (the Trust). It will provide the reader with information on our services, the care we provide and what we do to plan, deliver, and improve those services. It will provide the reader with detail on the Trust's performance and how we responded to changing demands and challenges in 2023/24.

In accordance with the NHS Wales 2023/24 Manual for Accounts and HM Treasury's Financial Reporting Manual, our Annual Report for 2023/24 includes: -

**Part 1: Performance Report** which details how the Trust performed in the year and how we adapted and responded to the system pressures currently impacting our patients and our people.

**Part 2: Accountability Report** which details the key accountability requirements and our Governance Statement, which provides information about how the Trust manages and controls resources and risks and complies with governance arrangements.

**Part 3 Financial Statements** which detail how the Trust has spent its money and met its obligations. These accounts for the period ended 31 March 2024 have been prepared to comply with International Financial Reporting Standards (IFRS) adopted by the European Union, in accordance with HM Treasury's FReM by the Welsh Ambulances Services NHS Trust under schedule 9 section 178 Para 3 (1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers, with the approval of the Treasury, directed.

For 2023/24, a separate Duty of Quality Report has been prepared and the disclosures required in line with the Duty of Candour reporting will be included in the Annual Putting Things Right Report for 2023/24 (which will be published in late 2024).



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Whilst acronyms are explained in full when they are first used, a glossary is included on page 8 for ease of reference. If you require a version of the Annual Report in printed form, please contact the Director of Corporate Governance / Board Secretary at [Trish.Mills@wales.nhs.uk](mailto:Trish.Mills@wales.nhs.uk). The Welsh Language version of the 2023/24 Annual Report will be available on the Trust's '[Publications](#)' page after the 2024 Annual General Meeting has been held.



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## WELCOME MESSAGE FROM THE CHAIR AND CHIEF EXECUTIVE OFFICER

Welcome to the Welsh Ambulance Services NHS Trust Annual Report for 2023/24. We hope you enjoy reading about our successes and challenges over the last year and find the information helpful.

Every year, a huge amount of effort goes into this document, and it provides an opportunity for us, as Chair and Chief Executive, to reflect on the year just past and the one yet to come. It is always humbling to realise that, despite the very many challenges facing 21<sup>st</sup> century health organisations, there remains a consistency of spirit and commitment from our people, who work so hard to give their very best to our patients.

The challenges we face are well-documented but, while performance, coupled with the experience of our patients and our people, remain some distance from where we would like them to be, the 2023/24 financial year has felt somewhat different.

This has been in no small part down to the work which we have undertaken on our strategy and refreshed clinical model, which we have been working hard to develop in the past 12 months.

This has seen us focus much more on what we can do to help ourselves and play our full part in supporting the wider health and care system in Wales, particularly by revisiting our clinical model to ensure we are using all the opportunities available to us to ensure patients receive the right care, from the right professional, at the right time.

As we move into the 2024/25 financial year, we will be accelerating the delivery of our strategy, which we hope will see more patients receive more appropriate and timely care.

Meanwhile, 2023/24 remained a year where our people continued to do their best, often in trying circumstances, to support patients and deliver the best possible care. As a Board, we continued to keep a close eye on performance, patient, and staff experience, including through our robust committee structures. Our finances are also

the subject of scrutiny, and we were pleased to end the year by being one of the few NHS Wales organisations able to submit a balanced financial plan in support of our 2024-27 Integrated Medium Term Plan (IMTP) to Welsh Government.

We were delighted to end the year with news that our bid to become a University Trust had been approved by the then Minister for Health and Social Services meaning that, from 01 April 2024, we became the Welsh Ambulance Services University NHS Trust. This is a landmark achievement for us and reflects the many years of hard work in research, innovation, teaching and learning that colleagues have pursued to position us as one of the leading ambulance trusts in the UK.

While there remain many areas where we are committed to doing so much better for our people and our patients, it is worth stopping to celebrate the positive achievements that put us in a great position to face the coming year with renewed optimism.

We hope you enjoy the Annual Report. Please consider attending our Annual General Meeting later in the year and keep an eye on social media for updates on this and many other things, to keep abreast of our progress.

With our very best wishes,

**Colin Dennis**

**Chair of the Trust Board**



**Jason Killens**

**Chief Executive Officer**



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## GLOSSARY OF TERMS

Abbreviation	Term
AAA	Alert, Assure, Advise Report
ACA1/2	Ambulance Care Assistant
ADLT	Assistant Directors' Leadership Team
AfC	Agenda for Change
AGM	Annual General Meeting
AMR	Antimicrobial Resistance
APC	Academic Partnership Committee
APPs	Advanced Paramedic Practitioners
AQIs	Ambulance Quality Indicators
ARAC	Audit, Risk and Assurance Committee
BAF	Board Assurance Framework
CAS	Clinical Assessment System
CASC	Chief Ambulance Services Commissioner
CC	Charity Committee
CCC	Clinical Contact Centres
CFRs	Community First Responders
CHARU	Cymru High Acuity Response Unit
CIAT	Clinical Intelligence and Assurance Team
COPI	Control of Patient Information Regulations
COSHH	Control of Substances Hazardous to Health
CPD	Continual Professional Development
CPR	Cardiopulmonary Resuscitation
CRR	Corporate Risk Register
CQGG	Clinical Quality Governance Group
CSD	Clinical Support Desk
DAP	Decarbonisation Action Plan
EASC	Emergency Ambulance Services Committee
EDs	Emergency Departments
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
ELT	Executive Leadership Team
ePCR	Electronic Patient Care Record
EPRR	Emergency Preparedness Resilience and Response
ESR	Electronic Staff Record
HART	Hazardous Area Response Team
HIW	Health Inspectorate Wales
FPC	Finance and Performance Committee



## GLOSSARY OF TERMS

Abbreviation	Term
FReM	Government Financial Reporting Manual
FTE	Full-time Equivalent
HSE	Health and Safety Executive
ICAP	Integrated Commissioning Action Plan
ICO	Information Commissioner's Office
IMTP	Integrated Medium-Term Plan
IPC	Infection Prevention Control
IRP	Incident Response Plan
JCC	Joint Commissioning Committee
JESIP	Joint Emergency Services Interoperability Principles
JIF	Joint Investigations Framework
JOL	Joint Organisational Learning
LCFS	Local Counter Fraud Service
LRF	Local Resilience Forum/Fora
MACA	Military Aid to Civil Authorities
MAI	Manchester Arena Inquiry
MDS	Minimum Data Set
MIQPR	Monthly Integrated Quality and Performance Report
NEPTS	Non-Emergency Patient Transport Service
NHSDW	NHS Direct Wales
NQP	Newly Qualified Paramedic
NRIs	National Reportable Incidents
NWSSP	NHS Wales Shared Services Partnership
PADRs	Performance and Development Reviews
PCC	People and Culture Committee
PECI	Patient Experience and Community Involvement
PPE	Personal Protective Equipment
PSOW	Public Service Ombudsman for Wales
QIA	Quality Impact Assessment
QMG	Quality Management Group
QuEST	Quality, Patient Experience and Safety Committee
Q1, Q2, Q3, Q4	Quarter (of the financial year)
RC	Remuneration Committee
REAP	Resource Escalation Action Plan
RRB	Regional Partnership Boards
RIF	Regional Integration Fund
ROSC	Return of spontaneous circulation from cardiac arrest



## GLOSSARY OF TERMS

Abbreviation	Term
SDECs	Same Day Emergency Care Centres
SI	Statutory Instrument
SORT	Specialist Operational Response Team
STB	Strategic Transformation Board
STEMI	ST segment elevation myocardial infarction
The Trust	Welsh Ambulance Services NHS Trust
TRiM	Trauma and Risk Management
UCS	Urgent Care Service
UTS	University Trust Status
WASPT	Welsh Ambulance Services Partnership Team
WHSCC	Welsh Health Specialised Services Committee
WTEs	Whole-time equivalents



## **PART 1: – PERFORMANCE REPORT**

### **PERFORMANCE OVERVIEW**

#### **1.1. Introduction**

This Performance Overview aims to provide an integrated quality, patient safety, patient experience, and performance narrative on the Welsh Ambulance Services NHS Trust (the Trust) for the period 01 April 2023 to 31 March 2024. The Performance Report is produced in line with the requirements of the NHS Wales 2023/24 Manual for Accounts.

#### **1.2. Statement from the Chief Executive Officer**

2023/24 has been another challenging year for the Trust with continued high pressure across the health and social care system. Whilst the pressure has remained high, there has been some easing and some improvements in performance.

Within the 111 service, improvements were seen during 2023/24 in the call abandonment rate, which was an area of concern the previous year. This saw the abandonment rate fall below the 5% target in 6 of the 12 months during the year, something that was not achieved once during 2022/23. The percentage of calls answered within 60 seconds, although still some way off the 95% target, improved from an average of 36.7% in 2022/23 to 56.9% in 2023/24.

For 999 callers, our headline target is to respond to 65% of Red (immediately life threatening) calls in eight minutes. The Trust did not achieve this target for any month during 2023/24 with the highest percentage rate of 54.6% being achieved in June 2023, however, we did see an improvement in the number of Red calls being reached within 8-minutes with the average monthly rate increasing from 1,966 in 2022/23 to 2,227 in 2023/24. Patients in the Amber category (serious, but not immediately life threatening) also saw an improvement in their waiting times, with the average wait time for the year being 1 hour 19 minutes, compared to 1 hour 39 minutes in 2022/23.



Whilst this highlights some improvement, the waiting times in the community and at hospital are still far too long and the Trust knows that avoidable harm has occurred as a result. The Non-Emergency Patient Transport Service (NEPTS) achieved its headline renal appointments time for every month in 2023/24.

Patient handover lost hours at emergency departments continued to be a major drain on the Trust's resources. Although rates have improved in 2023/24, the Trust lost 260,398 ambulance hours: the Trust could have responded to 40,560 more patients if these hours had not been lost.

Despite these on-going pressures, our people have continued to deliver, taking action to improve services for patients and for staff and volunteers. The Trust increased its Cymru High Acuity Response Unit (CHARU) establishment to almost 100 FTEs, grew the number of Advanced Paramedic Practitioners (APPs) by 15.7 FTEs, saw the EMS abstraction rate fall below the 30% target for the first time since the pandemic and reduced its monthly sickness absence rate to under 8% for the first time in over 2-years.

The Trust is open and transparent in its monthly reporting of patient experience, patient safety, and performance. The Annual Performance Report provides a fair and balanced assessment of how the Trust is doing.

Finally, I want to thank all of our staff and volunteers, blue light partners, commissioners, the private sector, and the voluntary sector for their continued support.

**Jason Killens**

**Welsh Ambulance Services NHS Trust Chief Executive Officer**

**Date: 12 July 2024**

### 1.3. Areas of Responsibility

The Trust provides health care services for people across the whole of Wales, delivering high quality and patient-led clinical care wherever and whenever needed.

Services include: -

- The blue light emergency ambulance services: including call taking, remote clinical consultation, see and treat and if necessary, conveyance to an appropriate hospital or appropriate treating facility.
- Non-Emergency Patient Transport Service (NEPTS): including call taking, journey planning, service commissioning, taking patients to and from hospital appointments and transferring them between hospitals and treating facilities.
- The 111 service: website and a free-to-call service, acts as a first line gateway to a patient's journey within the health and care system providing them with the right advice or referral.
- The Trust also supports volunteers: Community First Responders (CFRs), Co-Responders and Uniformed Responders to provide additional response resource to emergency calls and a volunteer car service to aid patient transport to planned appointments.

The Trust is a commissioned service for Emergency Medical Service (EMS) and Ambulance Care. In 2023/24 the commissioning was undertaken by the Emergency Ambulance Services Committee (EASC), on behalf of Health Boards, who are also supported by the Chief Ambulance Service Commissioner (CASC). The Trust has engaged constructively with EASC and its governance structures and has received financial support during 2023/24. EASC set out a range of commissioning intentions and desired metrics each year, with good progress made through 2023/24 on delivery.

## 1.4. Our Purpose and Long-Term Strategy

A purpose statement is something that can bind and unite people across the organisation towards a common goal. Following a period of internal engagement with our people across the Trust we are pleased to have formally agreed our organisational purpose statement '**To Support. To Serve. To Save**'.



Our Long-Term Strategic Framework for 2030, '**Delivering Excellence**' was endorsed in 2019, setting out our long-term vision for the organisation. It set out our ambition to move from being a traditional ambulance and transport service to being a trusted provider of out-of-hospital high quality care, ensuring that patients receive the '**right advice and care, in the right place, every time**', with a greater emphasis on providing care closer to home. This not only ensures that patients receive safe and timely care, meeting their individual needs, and reducing unnecessary conveyances to secondary care, it also supports flow across the wider health and care system and contributes to

Health Board strategies and plans.

It is a whole organisational strategy, not only concerned with service models, but also with how we support and enable our **people to be the best that they can be**. We also commit within the strategy to being an organisation that **collaborates** with our partners, stays at the **forefront of innovation and technology**, remains utterly focussed on being **quality driven and clinically led**, and delivers exceptional **value**. We have continued to develop our Integrated Medium Term Plan (IMTP) around this strategy and its **six core strategic objectives**, outlined below.



### 1.5. Integrated Medium-Term Plan (IMTP)

At an organisational level, the IMTP sets out, on a three-year rolling basis, the prioritised actions that the Trust will take to move it towards its strategic objectives. The IMTP considers the national planning guidance issued by Welsh Government, the external environment in which the Trust operates including statutory requirements and commissioning intentions, the risks it is managing, as well as intelligence gathered from patients, staff, and volunteers.

In particular the Trust was required to articulate through the IMTP how it planned to deliver on the priorities set by the Minister for Health and Social Services in Wales and to contribute to the aims of the Six Goals Programme for Urgent and Emergency Care.

The Trust Board approved the IMTP for 2023/24 and submitted it to Welsh Government at the end of March 2023 and it was formally approved in September 2023. The Trust reviews its performance against the commitments within the IMTP both through tracking of actions and deliverables at the Strategic Transformation Board (STB) and analysis of key metrics within the Monthly Integrated Quality and Performance Report (MIQPR).

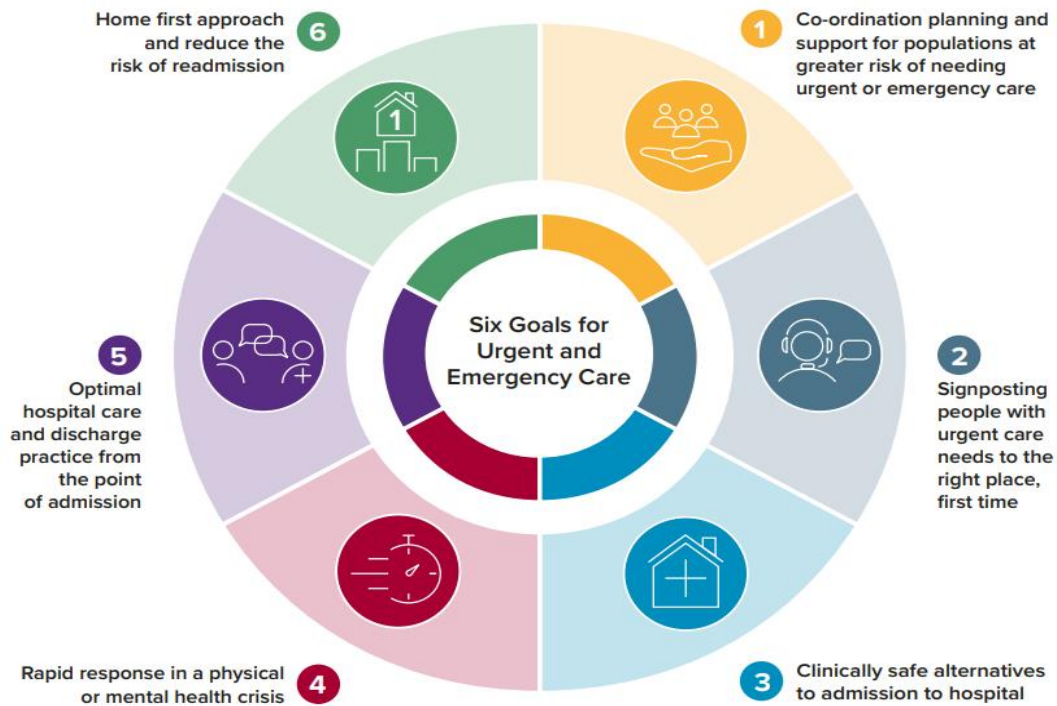
## 1.6. Performance Summary

The Trust has a Quality & Performance Management Framework, approved by its Board. A requirement of the Framework is to look at quality and performance in a balanced and consistent way. The Trust uses four lenses to do so: -

- Our Patients;
- Our People;
- Finance and Value; and
- Partnerships and System Contribution.

These four headings are used in the following sections to review the Trust's performance in 2023/24 and are based on Welsh Government's 'quadruple aims' for health and social care. The Trust Board receives an in-year Monthly Integrated Quality and Performance Report (MIQPR) every two months which provides the latest position on key performance indicators against these four headings. This top-level report is supported by a comprehensive range of more specific reports to each Board Committee and the executive management team.

A subsequent key development has been the publication of the Ministerial Six Goals for Urgent and Emergency Care, which sets out expectations for health, social care, independent and third sector partners for the delivery of the right care, in the right place first time for physical and mental health.

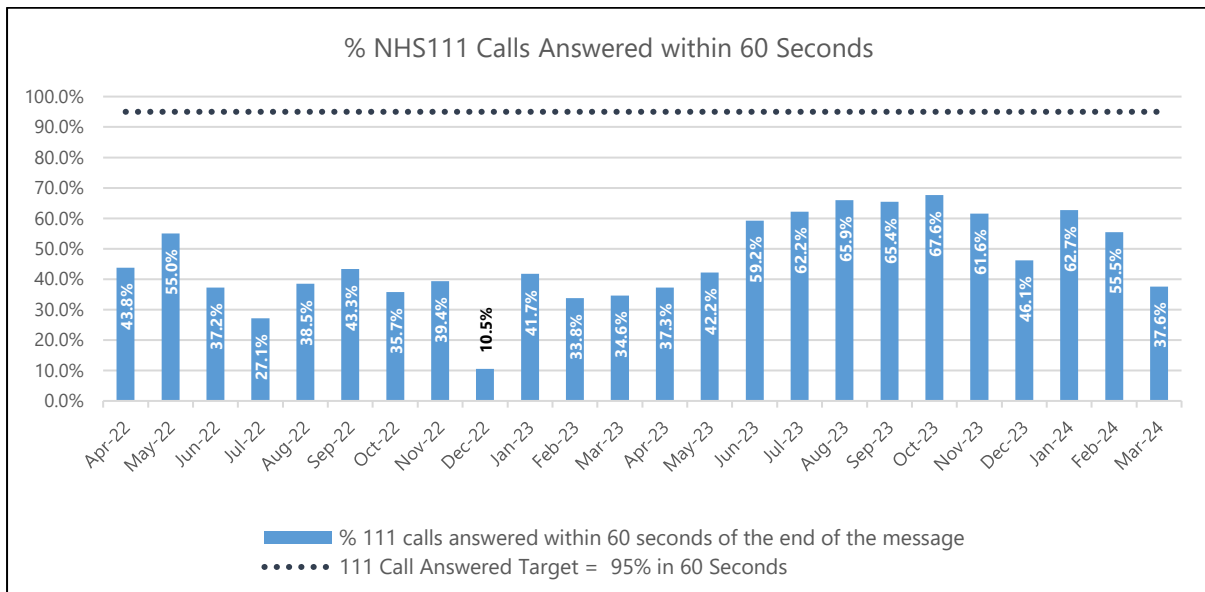


The following sections also denote which quality and performance indicators the Trust considers relevant to the Six Goals, illustrated above.

### 1.6.1 Our Patients – Quality, Safety and Patient Experience

#### NHS111 Wales Service

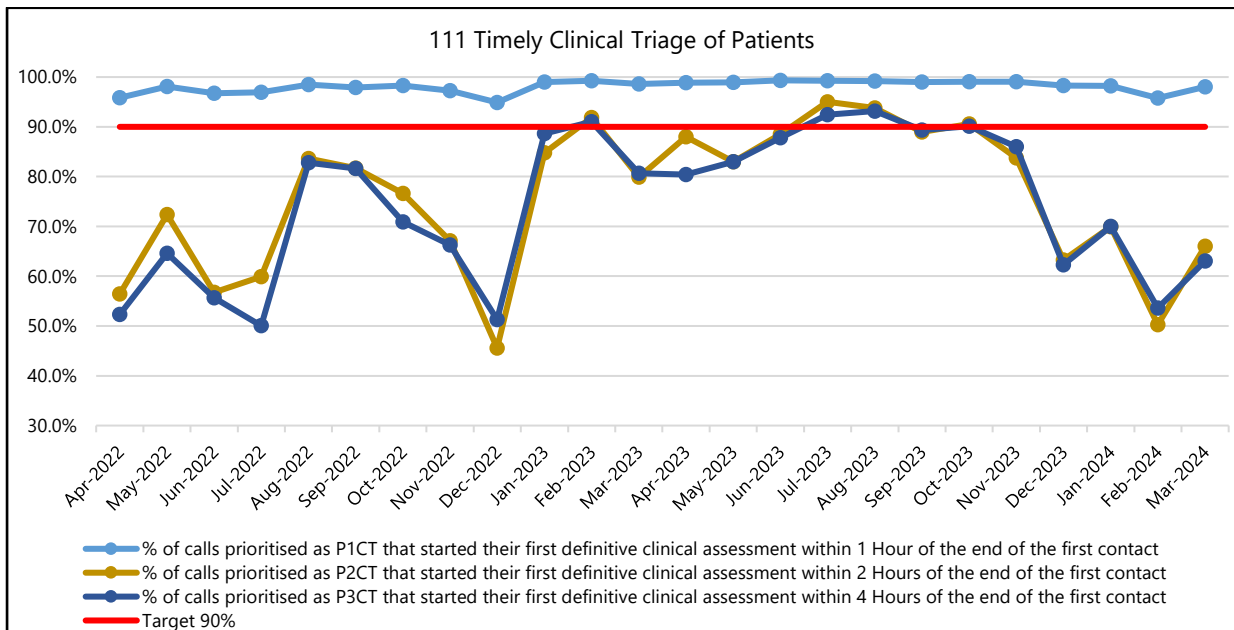
For many of the Trust’s patients, the first point of contact with the Trust is the **111 service**, which has been live across Wales since 2022. The total number of 111 calls offered in 2023/24 was 922,809 which was a slight decrease compared to the 948,674 in 2022/23.



The Trust measures the quality of the service it provides through call answering times and clinical ring back times. Call answering times have improved significantly over the past year compared to 2022/23, but still, on average, only 55.3% of calls were answered within 60 seconds, which remains somewhat below the 95% target.

Although a spike in demand during December 2023 did see performance dip slightly, the service proved to be much more stable and resilient than during the previous winter, assisted by the fact the Trust has been able to achieve good levels of production after almost recruiting up to the 198 Full Time Equivalent (FTE) call handler commissioning control total, and by better aligning capacity to meet demand. However, it should be noted that the Trust is anticipating a reduction in the commissioned level of FTEs during 2024/25, with discussions ongoing with commissioners over the likely impact this will have on overall performance.

The end of 2023/24 has seen a short-term dip in staffing numbers linked to the imminent go live of the new 111 CAS system and this is anticipated to extend into early 2024/25. This will see capacity being taken away for training purposes, while also impacting in the short term on recruitment activities, as focus will be on training of the existing workforce.



In relation to clinical ring back for triage, the Trust consistently achieved the 90% ring back target for the highest priority patients, averaging 98.6%, but response times for lower priority calls, after achieving the 90% target between July and October, deteriorated in the second half of the year, falling to just above 50% in February 2024. This drop in performance was caused by an increase in demand during the corresponding months as well as a high level of clinician sickness absence. The Trust has actions in place aimed at improving this position by focusing on recruiting and retaining clinicians by supporting remote working and by looking at ways to reduce long-term sickness.

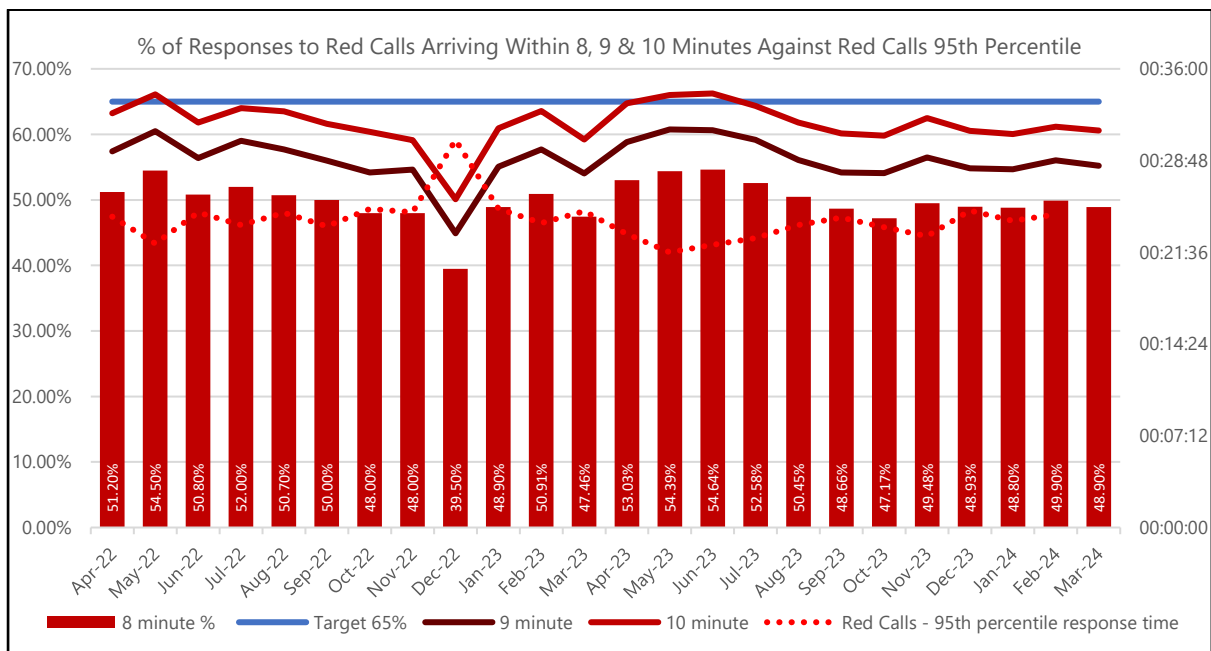
*Note: contribution to Goal 2.*

### Emergency Medical Services (999 calls)

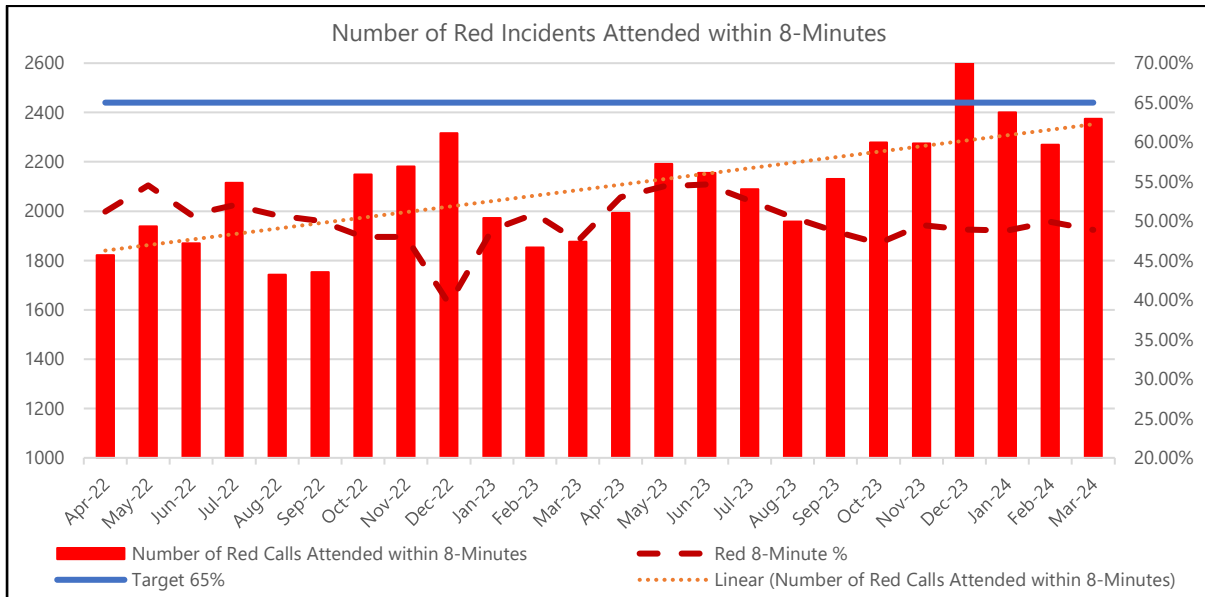
Within the Emergency Medical Service (EMS), despite the actions taken through the year, the ongoing system pressures, in particular, excessive hospital handover delays, have led to continued unacceptably long waiting times for an ambulance which in turn have contributed directly to avoidable patient harm. Call answering times have improved during 2023/24, with the 999 95<sup>th</sup> percentile average reducing to 15 seconds, from 44 seconds in 2022/23.

Harm can occur to patients who have waited too long for a response in the community, to those who are waiting in the back of an ambulance waiting for handover into an emergency department, or to those who we cannot send an ambulance to at times of highest escalation. The Trust Board receives a detailed report at each of its meetings on actions being taken to reduce and mitigate this avoidable harm.

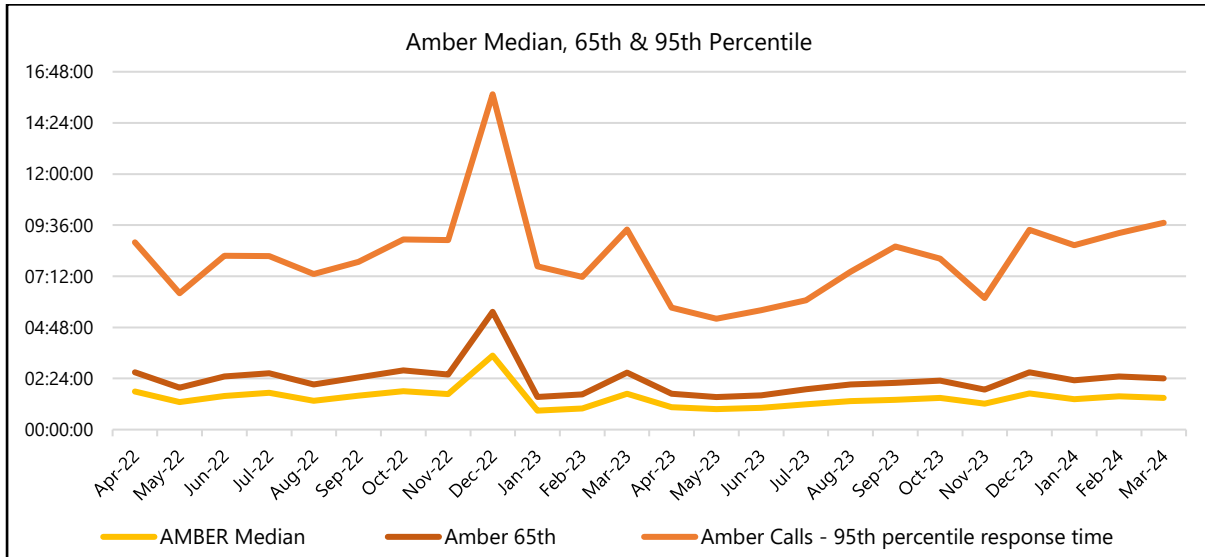
The Welsh Government target is to respond to 65% of immediately life threatening 999 calls (Red calls) within eight minutes. Despite slight seasonal increases in performance, the Trust has seen no clear long term improvement against this target over the past two years, with the highest figure of 54.64% being achieved in June 2023.



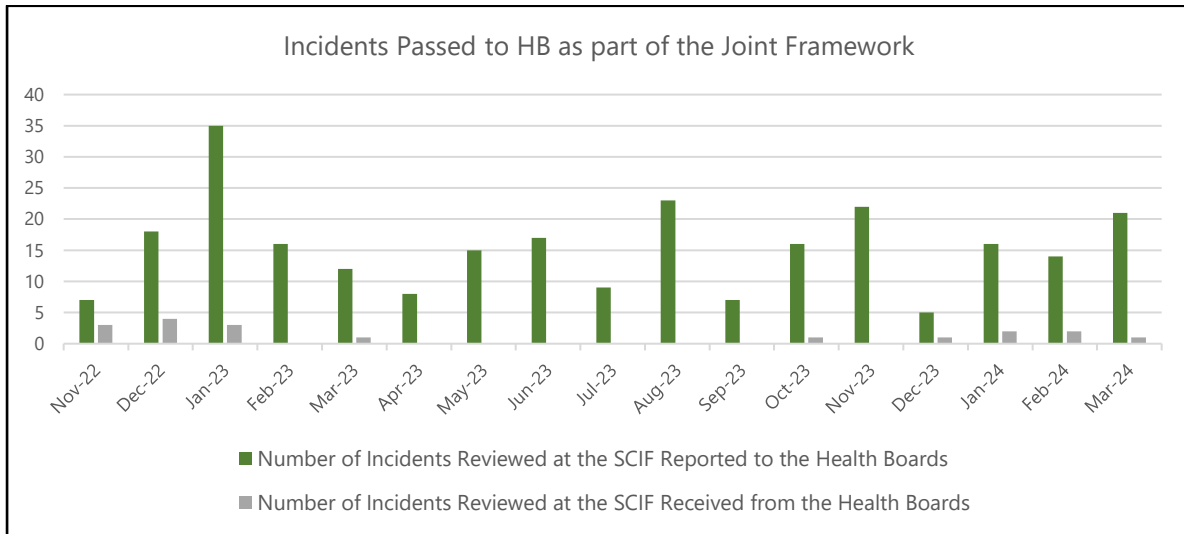
However, there has been a clear increase in the volume of red incidents attended within 8-minutes, as can be seen in the graph below, although this has not been replicated in the percentage due to a rise in the number of red incidents during the year. In 2022/23 the Trust was attending an average of 1,966 red incidents per month, but during 2023/24 this figure has increased to 2,227.



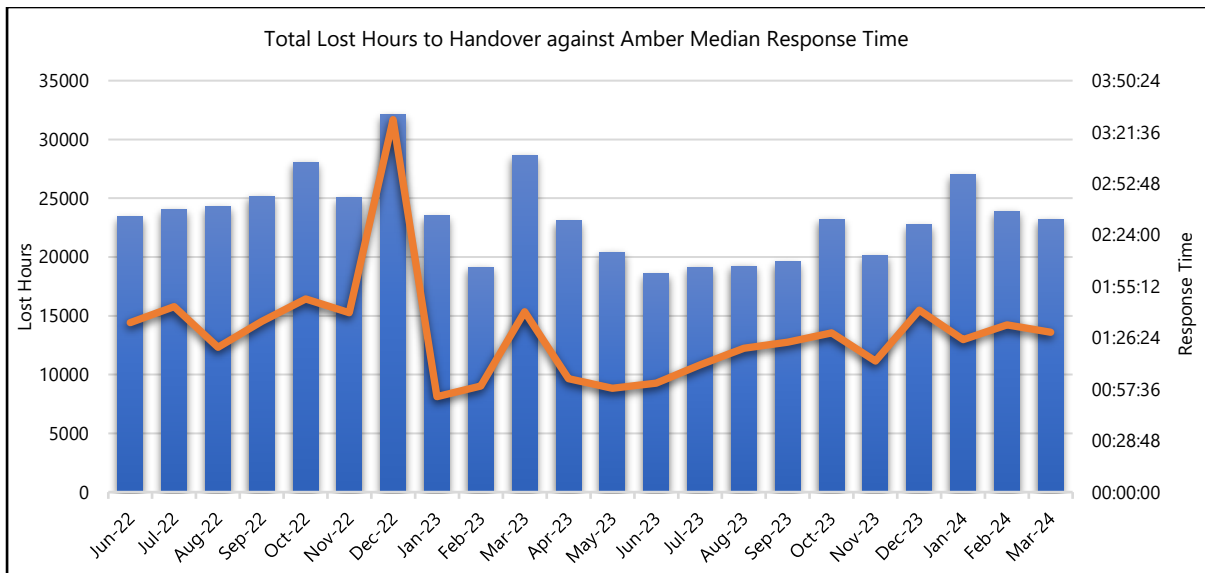
For patients in our Amber 1 category (serious but not immediately life threatening), there is no specific target set for response times, but with calls including those for stroke and cardiac arrest, the Trust would ideally want to respond on average within 18-minutes.



The response times through this year have been far longer than this, as the graph above shows, with some patients waiting many hours and this directly impacts on patient outcomes. The best Amber 1 median performance throughout the year was recorded in June 2023, when response times averaged 54 minutes.



In relation to the most serious incidents, the Trust reported 51 patient National Reportable Incidents (NRIs) in 2023/24 compared with 77 in 2022/23. Most, but not all, of these NRIs relate to the Trust’s 999 service. Serious Incidents referred to Health Boards through the new Joint Investigation Framework decreased slightly over the past year. These are often due to long waits in the community caused by handover delays at hospitals.



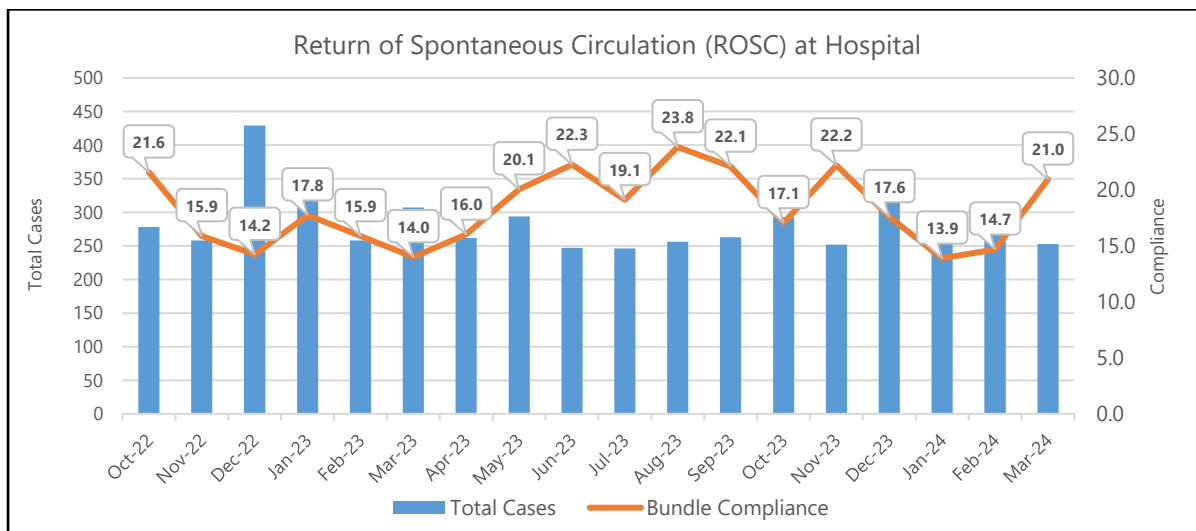
There are many reasons for longer response times, which include increases in Red call demand and overall acuity, as well as a loss of capacity through above benchmark abstractions (achieving benchmark by end of year) and extreme hospital handover delays. There is a clear correlation between the latter of these factors and higher response times, particularly when considering Amber incident responses, as can be seen in the graph above.

Over the past year the Trust has undertaken a number of initiatives to positively impact upon response times and the quality of the service it provides. These include:

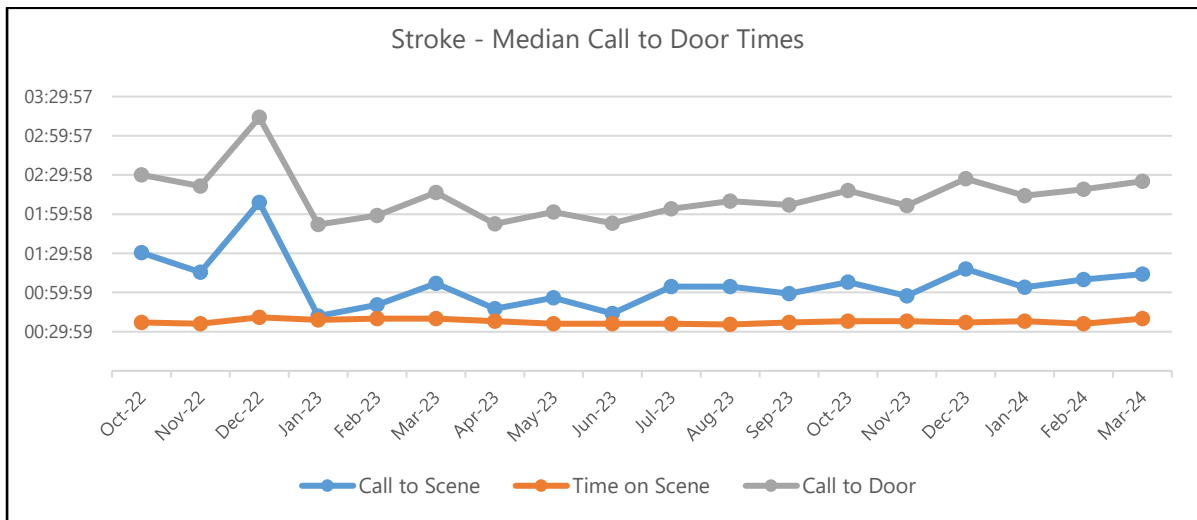
- Recruitment: with 95% of commissioned front-line posts now in place.
- The continued implementation of the Cymru High Acuity Response Unit (CHARUs), with the aim to fully populate the roster keys (153 FTEs) during 2024, with 127 already in post.
- The Managing Attendance Programme continues to be delivered through the ten-point plan, with a reduction in overall sickness levels during the middle part of 2023. Work is on-going with the aim to reduce to 6%.
- A more efficient response logic, which went live in June 2023, is reducing the number of multiple attendances to certain categories of red calls, releasing resource to respond to other incidents.
- The rapid review of all red calls by a clinician in the CSD is being undertaken, when possible, but ideally, as previously identified, this would require additional capacity to work more effectively. The 2024/25 budget includes an uplift in the remote clinical capacity.

Significantly improved performance is still dependent on handover delays at hospitals reducing in line with Ministerial expectations, which currently is not the case.

The Trust also measures and monitors five clinical indicators, these being Fractured Neck of Femur, Stroke, ST Elevation Myocardial Infarction (STEMI), Hypoglycaemia and Return of Spontaneous Circulation (ROSC). The introduction of the new Electronic Patient Care Record system (ePCR) in 2022 meant that there were some issues with compliance in terms of completing clinical records at first, and as a result, performance deteriorated compared to previous years. Performance did show signs of improvement during the latter half of 2023, before tailing off again in early 2024. Improvement work and analysis is ongoing to allow the Trust to further develop and quality assure these key metrics. In relation to the percentage of patients who have ROSC (see the graph below), performance in 2023/24 improved to 19.2% compared to 16.6% the previous year.



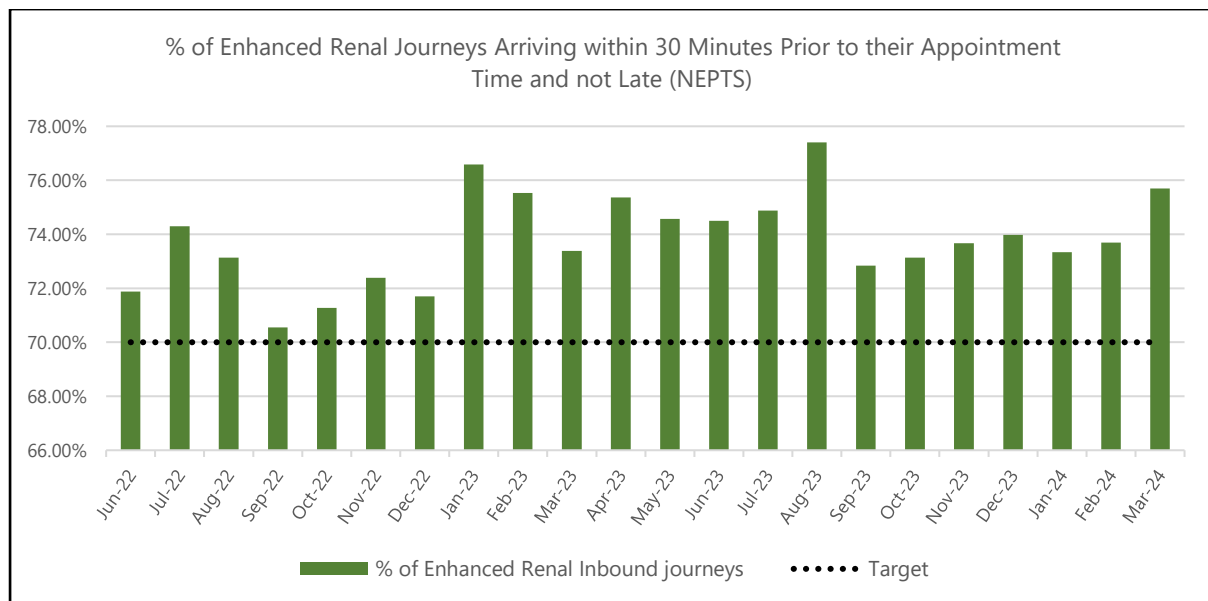
The Trust has also begun to regularly report on the call to door times for both Stroke and STEMI patients (see below graph), which encapsulates the total time from the call being received to the patient arriving at hospital. As the graph below, for Stroke patients, shows, these have improved during 2023/24 compared to the previous year, but have shown a slight deterioration during the winter of 2023/24.



Whilst there are many factors outside the Trust's direct control, the CHARU service has been introduced to directly impact on this metric. This service is aimed at providing an on scene clinical leadership for high acuity incidents by an experienced paramedic with additional medicines and training. They support clinical decision making, co-ordinate patient care and ensure clinical practice is in line with current best practice guidelines to improve overall outcomes.

## Ambulance Care

In relation to the Trust's **Ambulance Care** service, which includes the Non-Emergency Transport Service, overall demand is still not quite back to pre-Covid-19 levels (some aspects of the demand have fully recovered, and others increased), but uncertainty around demand remains as Health Boards move through service changes, including further weekend clinics. This is a high-volume service, with over 520,000 patient journeys across the year.



The quality of the service for patients is measured through metrics which consider whether patients are transported to and from their hospital appointments in a timely manner and new performance standards were introduced in this area in April 2023. These targets have been met for most patients (oncology and renal -70% target) but was missed for advanced booked Transfer and Discharge journeys completed within the required timeframes, which achieved an 81% rate against a target of 95%, although patient survey data continues to be positive.



## Quality Management

The Trust has a 75% target for responding to patient concerns within 30 days. This has not been achieved in the past two years, and in 2023/24 the monthly average percentage was just 42%. Further review and improvement are planned into 2024/25 to provide patients with more timely responses. The Trust received nine Regulation 28 (Prevention of Future Deaths) reports during 2023/24.

A multi-disciplinary panel meets regularly to review incidents to ensure appropriate investigations are undertaken. Joint investigations with health board colleagues are undertaken to ensure improvements cover the whole of the patient pathway. The Quality Governance arrangements are discussed in more detail in the Accountability Report.

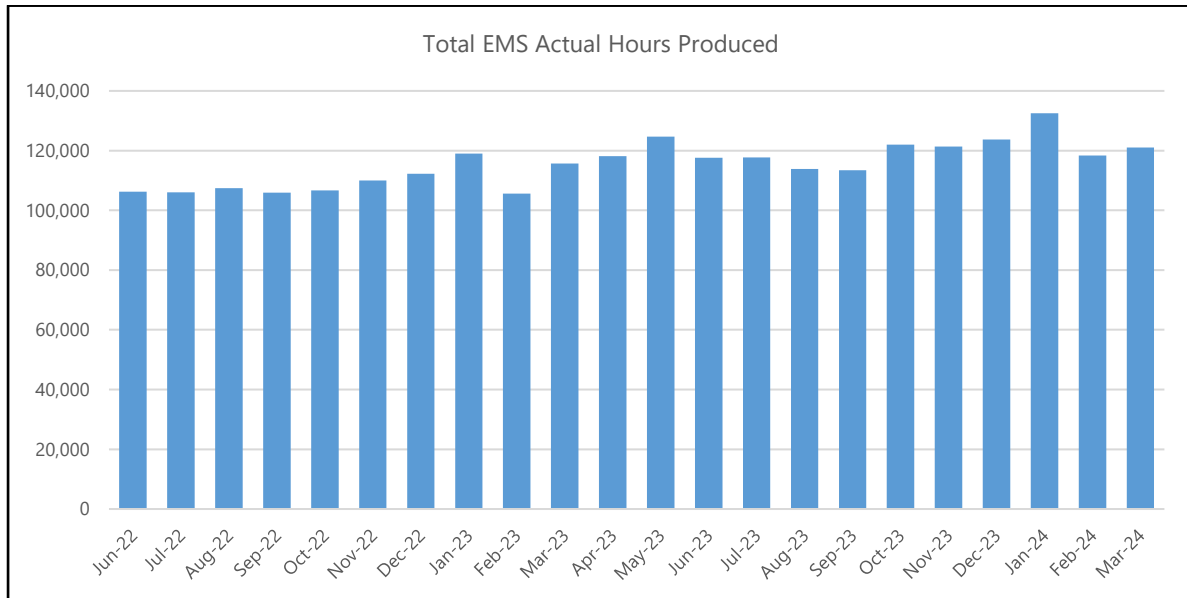
The Patient Experience and Community Involvement (PECI) Team continues to engage with the public to listen, capture and report on their experiences of accessing and receiving care across all Trust services. The feedback captured and reported demonstrates how patient experience is a key indicator of the level of quality being provided and the need to improve patient experiences, patient safety, and patient outcomes.

### 1.6.2 Our People

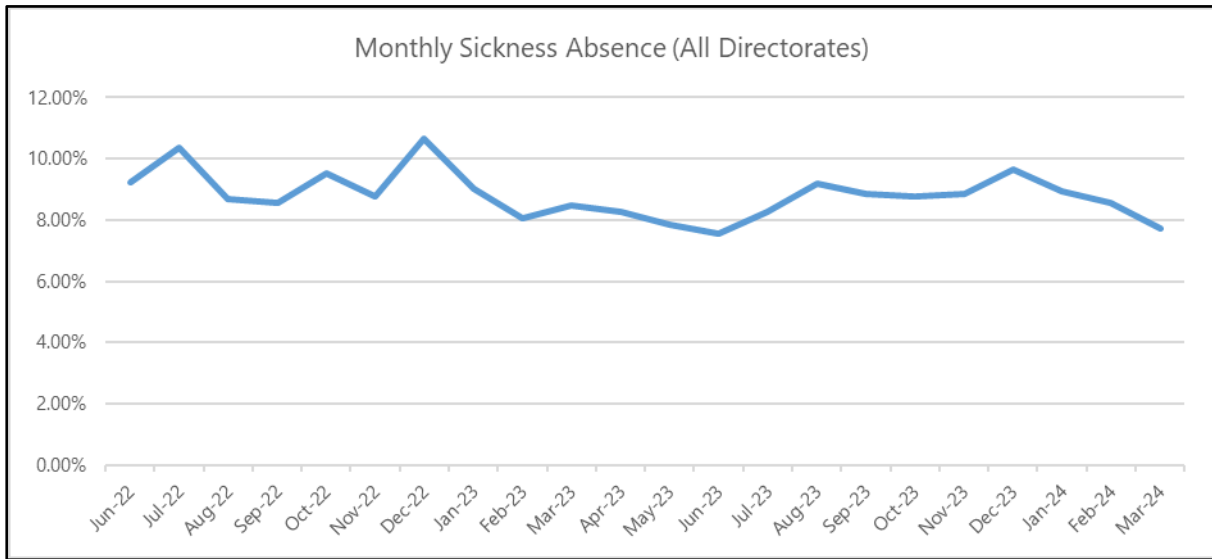
In relation to the Trust's workforce, the indicators reviewed at Trust Board relate to whether the Trust has the right workforce capacity in place to meet demand, how the Trust is keeping staff safe and well, and how they are being developed. More detailed and numerous indicators are also considered at the People and Culture Committee.

Although funding streams remained similar for 2023/24 in comparison to 2022/23, significant work has been undertaken to improve the rural to urban imbalance within the EMS. There were 69 Newly Qualified Paramedics (NQPs) appointed in the autumn and the majority were recruited into rural areas of Betsi Cadwaladr University Health Board, Hywel Dda University Health Board and Powys Teaching Health Board, improving our staffing levels within these communities whilst also having sufficient levels of staffing in our more urban environments.

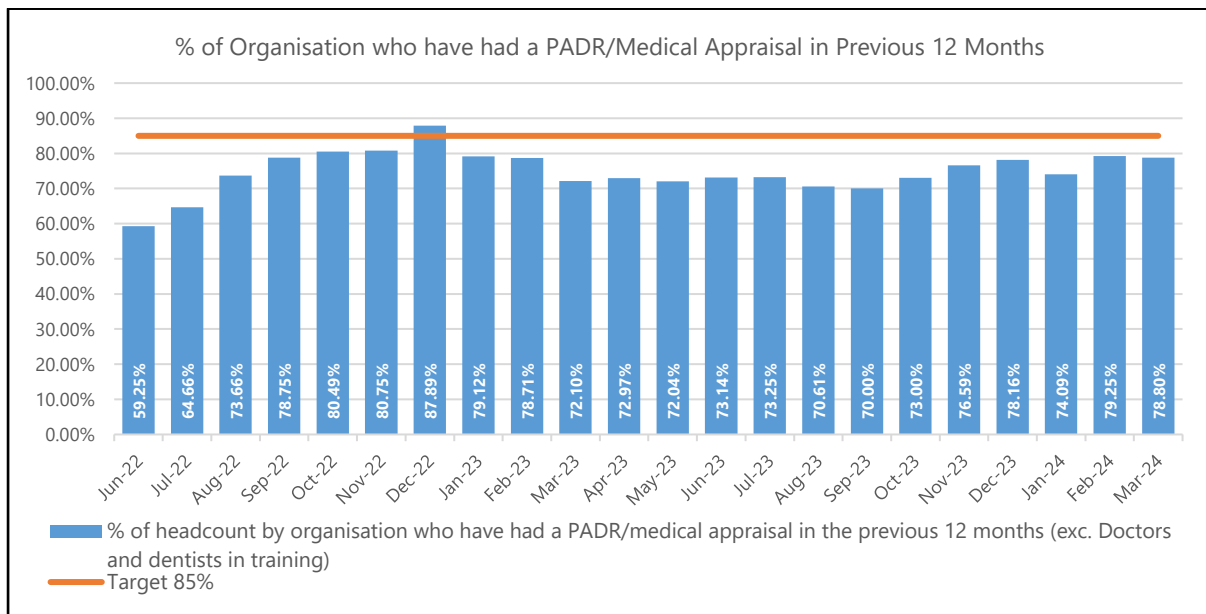
Due to the additional staff in post during 2023/24, the number of EMS hours produced has risen significantly, averaging 120,369 hours per month in 2023/24 compared to 108,999 in 2022/23. This increase is highlighted in the graph below.



A key factor in the Trust’s ability to ensure capacity to meet the demand is the impact of sickness absence. The impact of sickness absences over the past two years at all levels throughout the Trust cannot be underestimated. To support the workforce there has been an on-going focus on wellbeing activities across all areas of the Trust. Despite this, sickness has remained one of the key causes for rota abstraction, although the graph below shows that positive progress has been made over the last 12 months with sickness across the organisation equating to 8.59% a month in 2023/24 compared to 9.29% in 2022/23. This improvement is as a result of a focused programme of work on managing attendance.

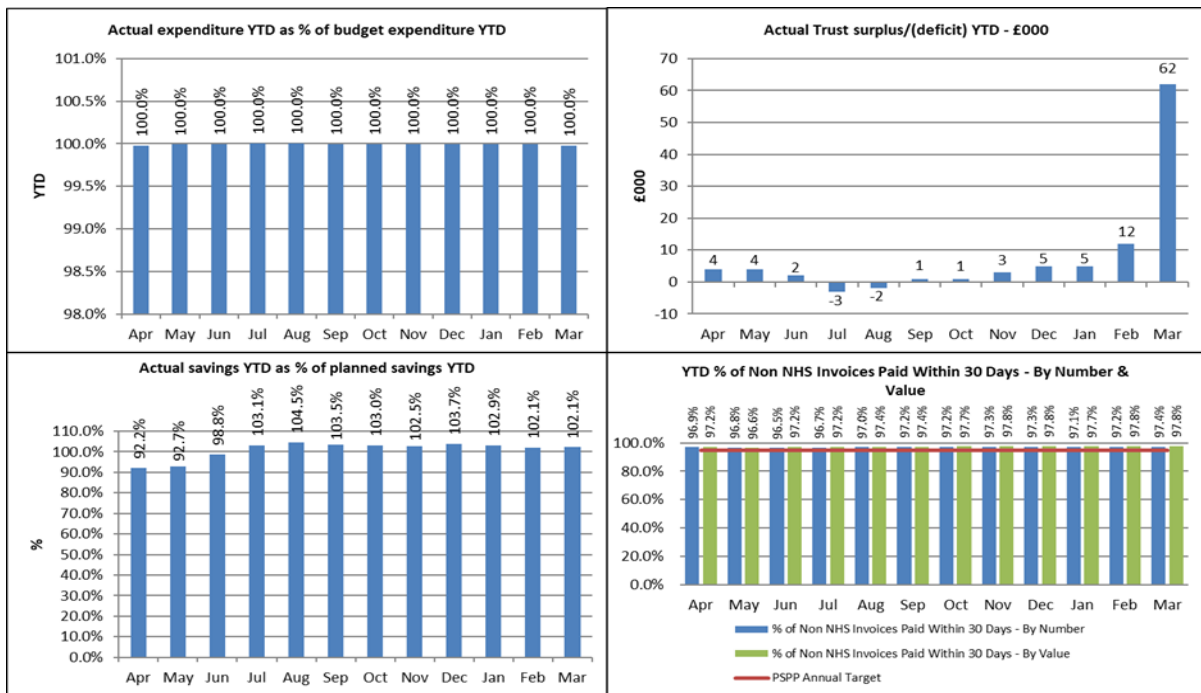


Statutory and Mandatory Training rates during 2023/24 did not achieve the 85% target overall; with the completed level at 81.9% for the end of year. However, this improved from a figure of 65.1% at the end of 2022/23. In terms of staff development, the Trust views levels of Personal Appraisal and Development Reviews (PADRs) as the best way of representing development at a high level. Compliance rates generally declined slightly during 2023, although they have risen again in recent months reaching 80% in March 2024; although this remains below the 85% target.



### 1.6.3 Finance and Value

The Trust reviews a number of indicators which aim to demonstrate how it provides a service in line with statutory financial duties, and of high value and efficiency. This area of the Performance Report will be strengthened over time as the value-based health care programme continues. The Trust achieved financial balance in 2023/24, with a small revenue surplus of £85k and met its statutory duty to breakeven during this financial year.



Gross savings of £6.546m were achieved against a target of £6.000m, thus an over achievement of c.9.1%. Public Sector Payment Policy was on track with performance of 96.4% for the number, and 98.5% of the value of non-NHS invoices paid within 30 days (target 95%). Further information can be found in the Trust’s annual accounts and financial statements, which have been prepared on a going concern basis.

The Trust’s financial plan for 2024/25 is one of balance but predicated around delivering a savings target of c£6.4m. The Financial Sustainability Programme, which commenced in the 2022/23 financial year is a key programme of work which continues to drive transformation to achieve cost efficiencies, as well as exploring opportunities for income generation for 2024/25 and beyond.

### 1.6.4 Partnerships and Systems Contributions

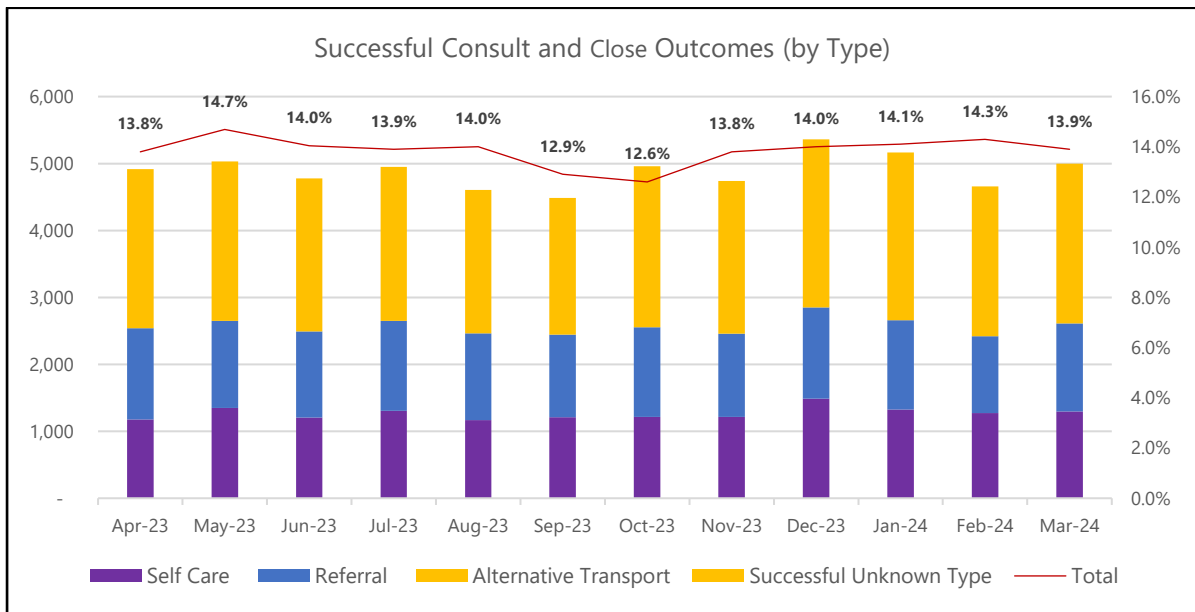
The Trust aims to consider both its impact on the wider system, but also the wider system's impact on its service.

Handover lost hours consistently increased throughout 2022 and early 2023, reaching a peak of 32,000 lost hours in December 2022 and 28,620 in March 2023. Since then, a reduction in lost hours was evident, reducing to 18,588 in June 2023, which was driven in particular by a significant improvement in Cardiff & Vale health board, which reduced its lost hours from 2,613 in December 2022 to 583 in December 2023. However, early 2024 has once again started to see an increase in lost hours at hospitals with 23,176 hours being lost to handover in March 2024.

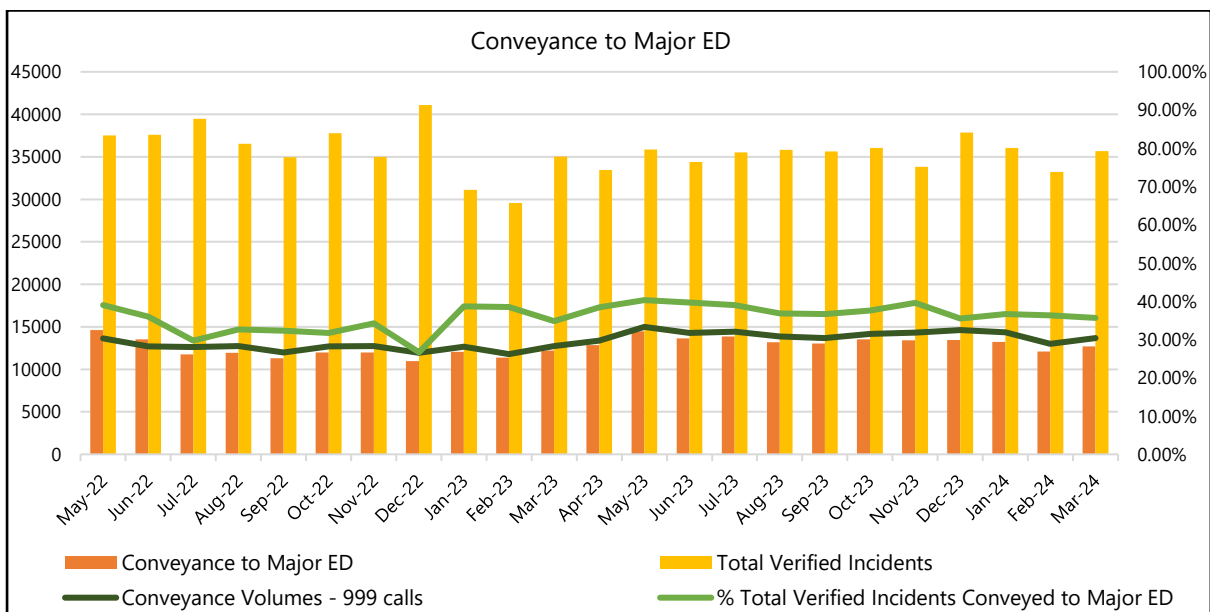
There has been strong messaging from Welsh Government and the then Minister for Health and Social Services that this issue must be tackled as a matter of priority. Integrated Commissioning Action Plan (ICAP) meetings were held throughout 2023 for individual Health Boards and the Trust to work collaboratively to reduce handover hours, and these appeared to have a short-term impact on reducing lost hours in a number of Health Boards.

The Trust is committed to transforming its services, getting patients the right care, in the right place, every time, and to reduce the reliance on emergency departments as the default location. The Trust supports the system in reducing demand through the work of the remote clinicians in the Clinical Support Desk (CSD).

Following an expansion of the CSD in 2022, the Trust set an initial internal target for 15% of 999 calls to be managed remotely without the need for an ambulance to be dispatched (which to note, exceeds the simulation modelled potential of 10.2%). This internal target rose to 17% in April 2023, as the process became more established, and has now been adopted as a Welsh Government target. However, this figure has yet to be achieved in any single month, with the highest recorded figure being 14.9% in January 2023, with the average monthly figure for 2023/24 being 13.9%. It should of course be reflected that this type of percentage monitoring is impacted by the total activity. It has been encouraging to see the trend of increasing volumes successfully resolved by remote clinicians.



The Trust's focus is to treat more patients through consult & close, see & treat and pathways, therefore avoiding conveyance to emergency departments. Although the percentage of conveyances to a major ED has increased slightly, from 34% in 2022/23 to 37.5% in 2023/24, this is at a time when the number of responded to incidents has also increased by 8.1%, with a greater percentage of these being Red incidents, where the patient has been seriously ill, therefore warranting an ED conveyance.



The Trust worked hard with Health Board colleagues to agree a national paramedic referral protocol into the newly established Same Day Emergency Care centres; a priority for the national Six Goals programme. Modelling has been completed which shows that around 4% of activity could safely be conveyed to these services. To date, less than 1% has been referred.

As another key component of its long-term strategy is that more paramedics than ever before are being supported to undertake further education to become Advanced Paramedic Practitioners (APPs), with evidence showing that the additional knowledge and skills reduce rates of conveyance to hospital. The number of APPs has been increased by a further 15.7 FTEs during 2023/24 with a further 12.6 FTEs due to qualify in early 2024/25.

The Trust is now a member of all seven Regional Partnership Boards (or a substructure thereof in the case of Gwent) in Wales. This means that the service now has a voice at the strategic decision-making table, with other statutory partners, community partners and the third sector; which further aids the delivery of the service's long term strategy.

The Trust is represented at these fora by the Director of Partnerships and Engagement, who is also currently the Vice-Chair of the North Wales Regional Partnership Board, and the Executive Director of Strategy, Planning and Performance. Membership of these fora helps the Trust with its engagement, influencing and understanding of common challenges and opportunities, but also has tangible benefits, for example, in providing access to alternative funding flows, such as the Regional Integration Fund (RIF). During 2023/24, funding via the RIF was secured for the piloting of a mental health response vehicle in Gwent, allowing the Trust to test models of care as it looks to diversify how it responds to patients, both as an organisation and as a partner with others.

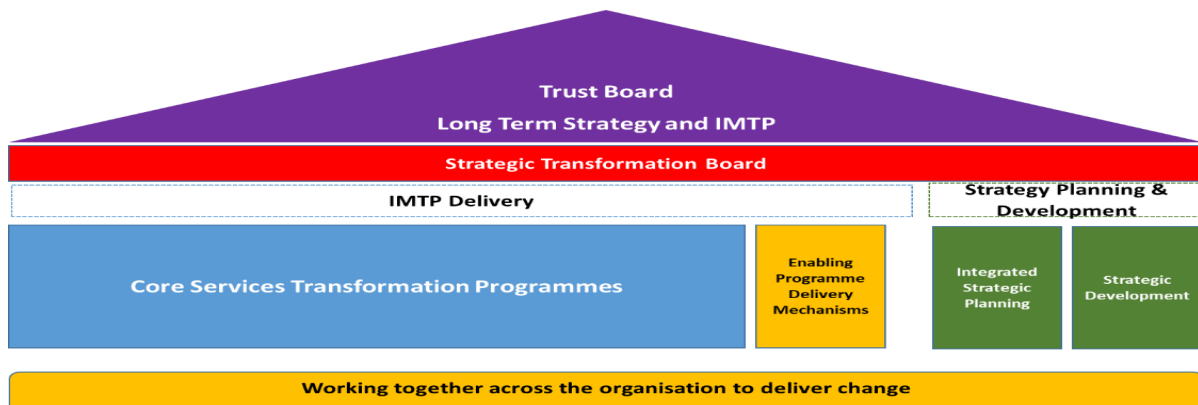
While the Trust had hoped to fall under the auspices of the Wellbeing of Future Generations Act 2015 in 2023/24, this was delayed and will now be instituted from June 30, 2024. That said, during the year, the Trust continued to work within the spirit of the Act and will be well placed to meet its obligations under the Act, including the development and publication of its wellbeing objectives.

The Trust has refreshed its engagement framework and delivery plan. The framework and a planned focus on working with stakeholders and the public on new solutions for the Trust as an ambulance service, while making a positive impact on the wider health and care system. A programme of positive engagement with our stakeholders, patients and the public will continue in 2024/25 on how the Trust can ensure its services better meet the needs of the people it serves going forward.

### 1.6.5 Integrated Medium-Term Plan (IMTP) Delivery

The IMTP is delivered through its core services transformation programmes and enabling workstreams which report to the Strategic Transformation Board (STB).

STB continued to meet regularly (every six weeks) during the year, delivering significant transformation despite the increased financial pressure across NHS Wales and system pressure across the urgent and emergency care system. The infographic overleaf shows some of the delivery across the planned and emergent projects throughout 2023/24.



Good progress was made in all areas, including in areas such as digital, estates and fleet. There were some areas that we not able to be achieved due to funding, such as re-rosters in NEPTS, a demand and capacity review in 111 and developing the 111 website. However, these are now built into the IMTP for 2024/25 financial plan. The Trust also had to roll over the implementation of the new system for 111 but again this will be delivered early in 2024/25.



The infographic below gives some examples of work completed through the year:



### 1.6.6 Managing Risk

A number of risks to delivery were identified at the start of the year and were set out in the IMTP. The table below draws out how the Trust managed and mitigated these risks.

Risk	Mitigating actions
Our ability to deliver a balanced financial plan	This has been achieved and the Trust's financial risk reduced in year acknowledging that it remains a challenging financial climate for all public sector organisations.
Prioritisation or availability of resources to deliver the Trust's IMTP	Funding agreed within the IMTP financial plan to deliver key areas of work agreed with commissioners. IMTP priorities have been set for the next three years considering the external context in which the Trust is working. The priorities have been subject to a rigorous prioritisation exercise for revenue and capital.
Maintaining progress on strategic ambition with focus on the short term	The Trust as provided senior external stakeholders with five key areas that it is focused on, as detailed in the Patient Harm Mitigations report; however, there is limited room for manoeuvre in its 2024/25 budget to put additional resource into the new clinical response model in line with the Trust's strategic ambition.
Potential impact on services because of industrial action	This risk was closed in year. Formal structures were put in place to manage and oversee the Trust's response to the Industrial Action. The Trust has ensured that it has respected the right of staff to take action whilst ensuring it could deliver a safe service for patients.
Ongoing wider system pressures resulting in significant handover delays outside emergency departments impacts on access to definitive care being delayed and affects	Sustained and extreme pressure across the Welsh NHS urgent and emergency care system is negatively impacting patient flow and handover delays continue to increase. This issue continues to be escalated to Commissioners, Welsh Government officials and the Minister. Targets have been identified and set by the Minister for improvements, and whilst these remain



the Trust's ability to provide a safe and effective service

largely outside of the Trust's direct control, they are monitored through the avoidable harm action plan at each Board meeting.

Changing commissioning landscape that may see new arrangements potentially refocussing the priorities for ambulance services

We continued to work closely with our commissioners and partners to grasp the corresponding opportunities that came through the review. The 111 Wales service became a commissioned service alongside EMS and NEPTS. This is viewed as a positive development by the Trust, supporting the development of an organisational ambition.

There is further narrative on the Trust's capacity to handle risk in Section D of the Annual Governance Statement where the Trust's risk profile, Corporate Risk Register as at the 31 March 2024, and other related narrative has been included.

## DELIVERY AND PERFORMANCE ANALYSIS

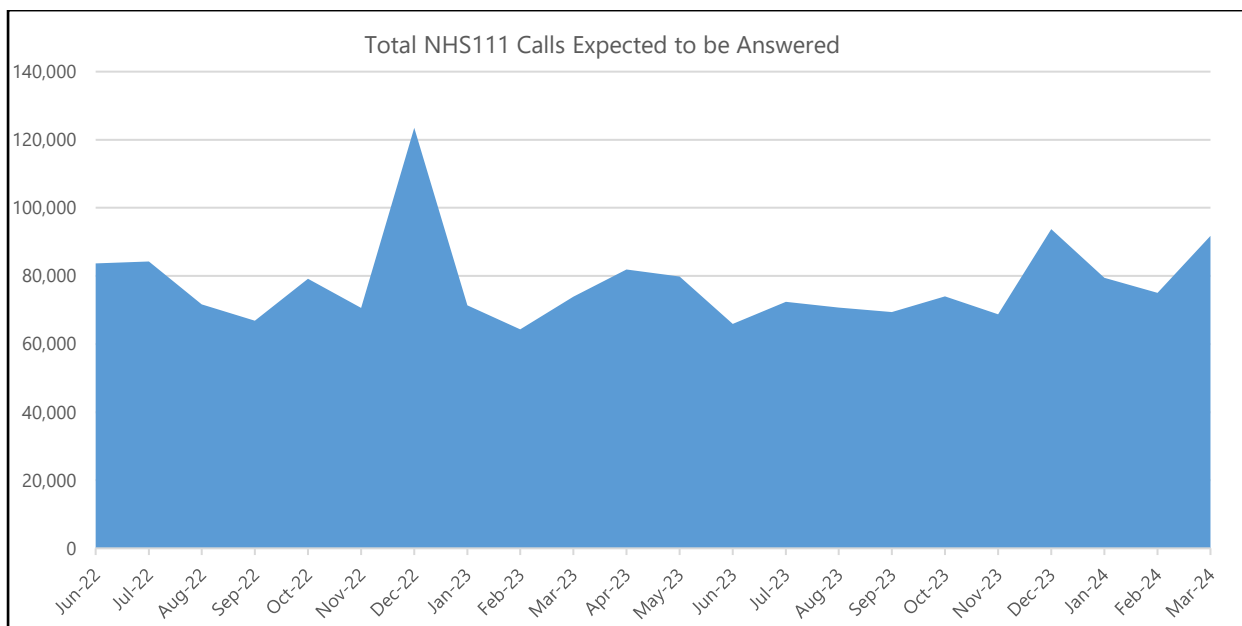
The Delivery and Performance Analysis section provides commentary on the Trust’s key performance measures and a more detailed integrated performance analysis of the Trust’s service delivery.

### 1.7. Our Patients (Quality, Safety and Patient Experience)

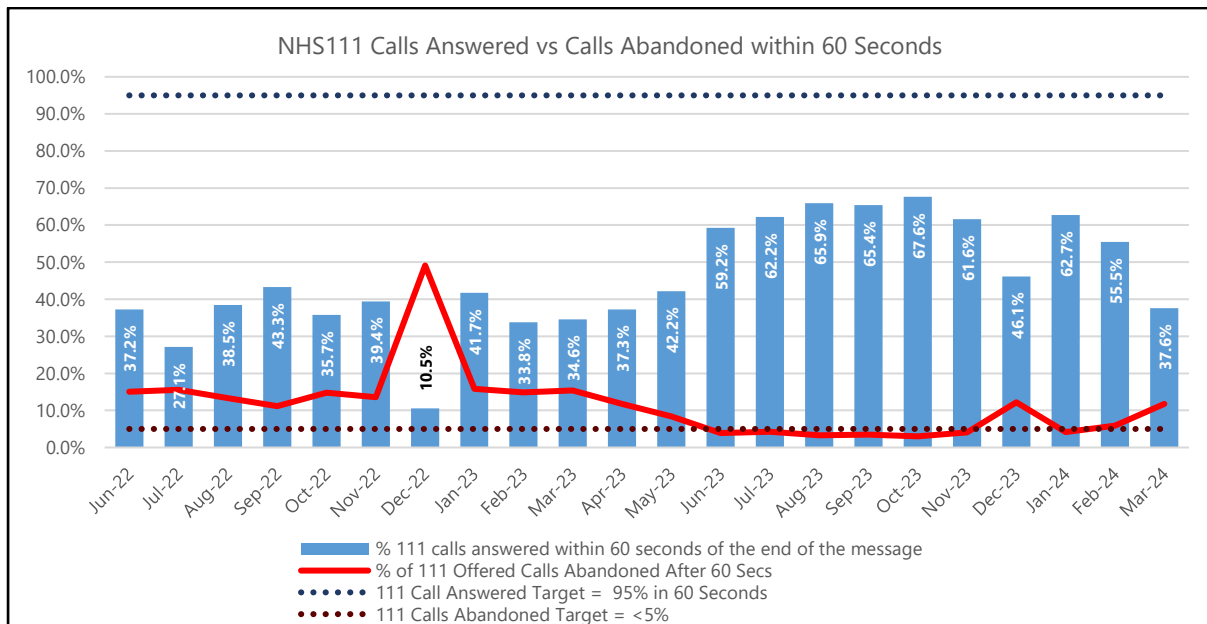
#### Call Answering

Although the service patients have received has improved significantly during 2023/24, they are still not getting the timeliness of service they require, or that which has been set out.

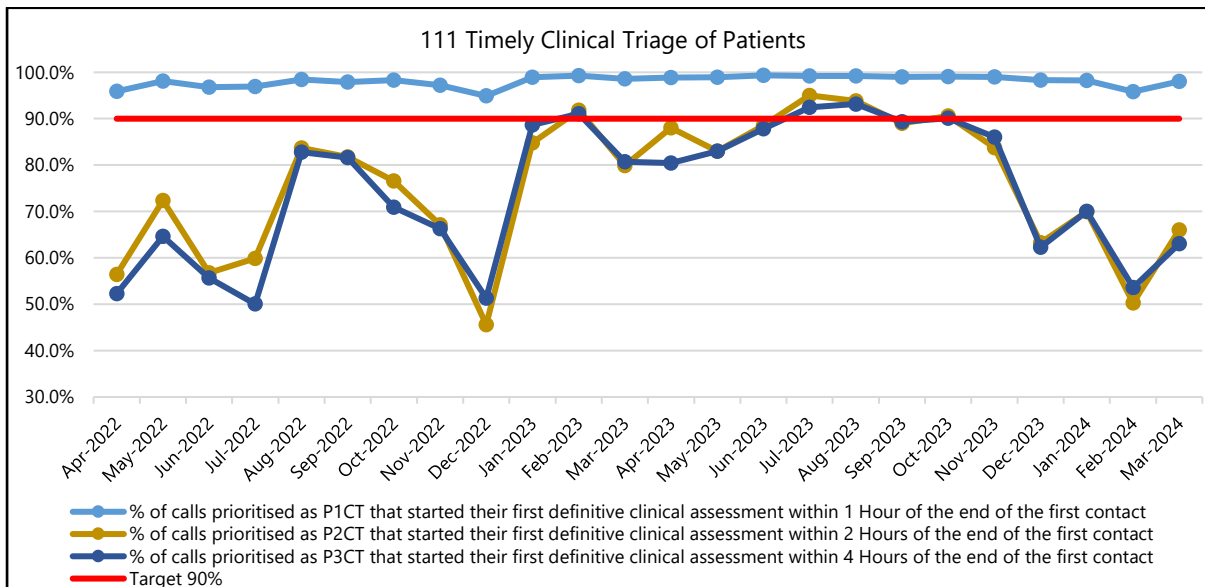
For many of the Trust’s patients, the first point of contact with the Trust is the **111 service**. The 111 number and the full 111 service has been live across every part of Wales since early 2022, which contributed to an initial increase in the number of calls received into the service. However, over the past year the number of calls received has declined slightly, falling from 948,674 111 calls in 2022/23 to 922,899 in 2023/24.



In the **111 service**, the Trust measures the quality of the service it provides through call answering times and clinical ring back times. The Trust aims to answer 95% of calls within 60 seconds and to have an abandonment rate of less than 5%, illustrated in the graph below. It highlights a significant improvement in performance in 2023/24 compared to the previous year, with an average of 55.3% of calls being answered within 60 seconds compared to 36.7% in 2022/23, albeit still falling some way short of the 95% target. It is our intention to test achievability of this metric in the next year through a demand and capacity review. However, abandonment rates did achieve the 5% target in 7 of the 12 months during the year, having failed to do so during any months the previous year.



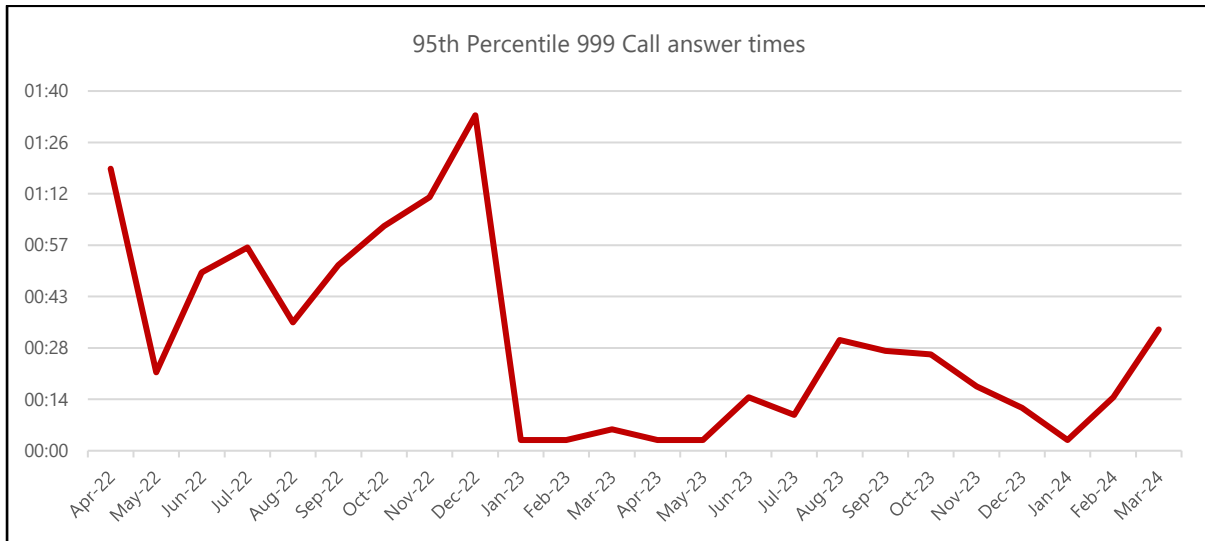
In relation to clinical ring back for triage, the Trust consistently achieved the one-hour target of 90% for highest priority patients (Priority 1 Clinical Triage – P1CT), averaging 98.6% during 2023/24. Performance for lower priority calls, after achieving the 90% target between July and October, deteriorated in the second half of the year, falling to just above 50% in February 2024. However, this meant that for the year, on average, 81.2% of patients prioritised as Priority 2 Clinical Triage (P2CT) received a clinical ring back within two hours of the end of the first contact and 80.7% of patients prioritised as Priority 3 Clinical Triage (P3CT) received a clinical ring back within 4 hours of the end of the first contact.



Note: contribution to Goal 2.

Patients have provided feedback on long wait times and there is potential for these waits to have a knock-on effect on both 999 and the rest of the urgent and emergency care system. The Trust is acutely aware that improved performance in this area is closely linked to having the correct number of clinicians in post to meet the current and expected demand. Although clinician numbers have increased since the end of 2022, which initially saw an improvement in overall clinical call back times, performance has been affected by a high level of clinician sickness absence, especially long-term absences. Actions are being taken to improve this position by focusing on recruiting and retaining clinicians, by supporting remote working and by looking at ways to reduce long-term sickness.

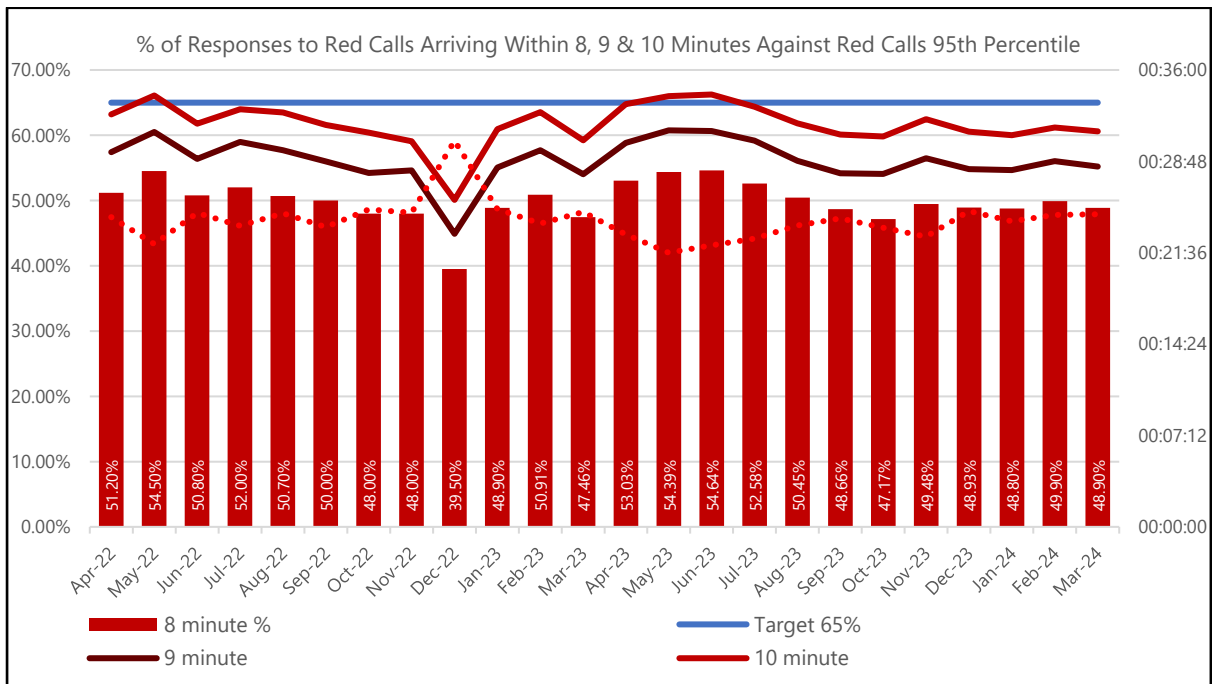
Within the 999 service, the Trust assesses the quality of the service it provides through a range of response time metrics, clinical indicators, and outcome measures. Call answering performance has seen a significant improvement during 2023/24 with the 95<sup>th</sup> percentile of calls averaging 16 seconds, compared to 44 seconds in 2022/23. The median call answering metric has also remained below three seconds throughout the year. The EMS Coordination team meet regularly to review demand and align staffing levels appropriately in order to alleviate pressure at times of high demand and provide the best possible service.



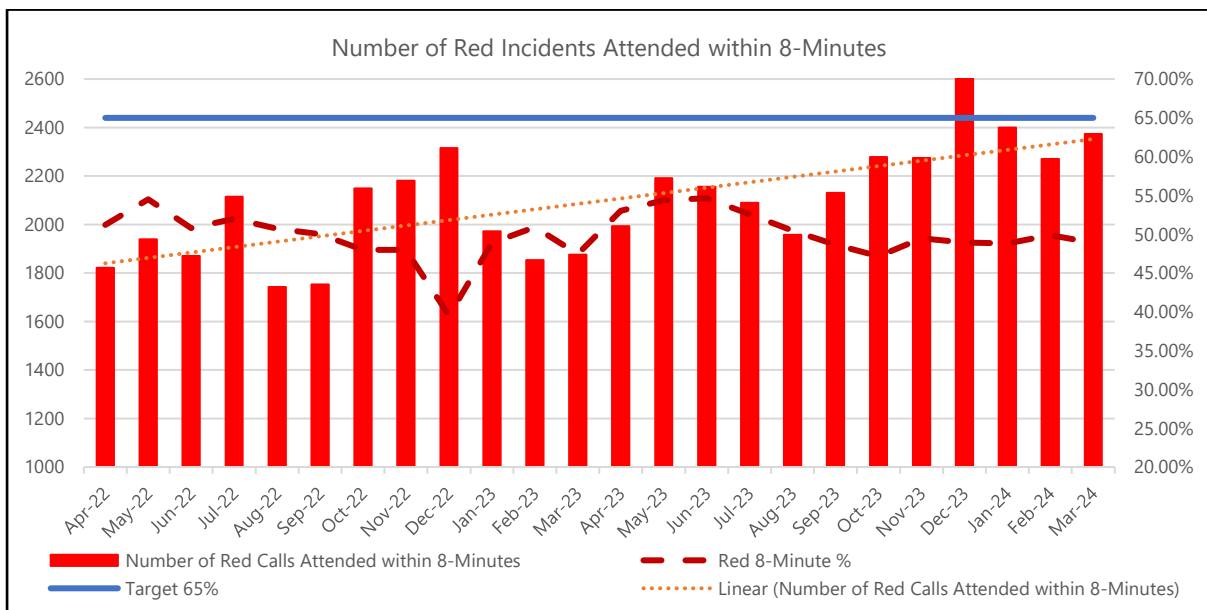
The NEPTS call taking function saw a general increase in the average speed of answer during 2023/24, rising to over four minutes in January 2024. However, this is at a time of increased demand and is still a significant improvement on the five minutes eight seconds average answer speed recorded for 2022/23. Some pressure points remain during certain times of the day, where demand can exceed capacity.

### Response Times

The headline patient metric for the Trust is Red eight performance; this is the percentage of Red – immediately life threatening – incidents responded to within eight-minutes. The Trust has unfortunately seen no clear improvement in performance against the Red eight-minute target over the past two years with the average monthly response figure for 2023/24 of 50.6% being only marginally higher than the 49.3% seen during 2022/23 and still some way short of the Welsh Government’s 65% target.



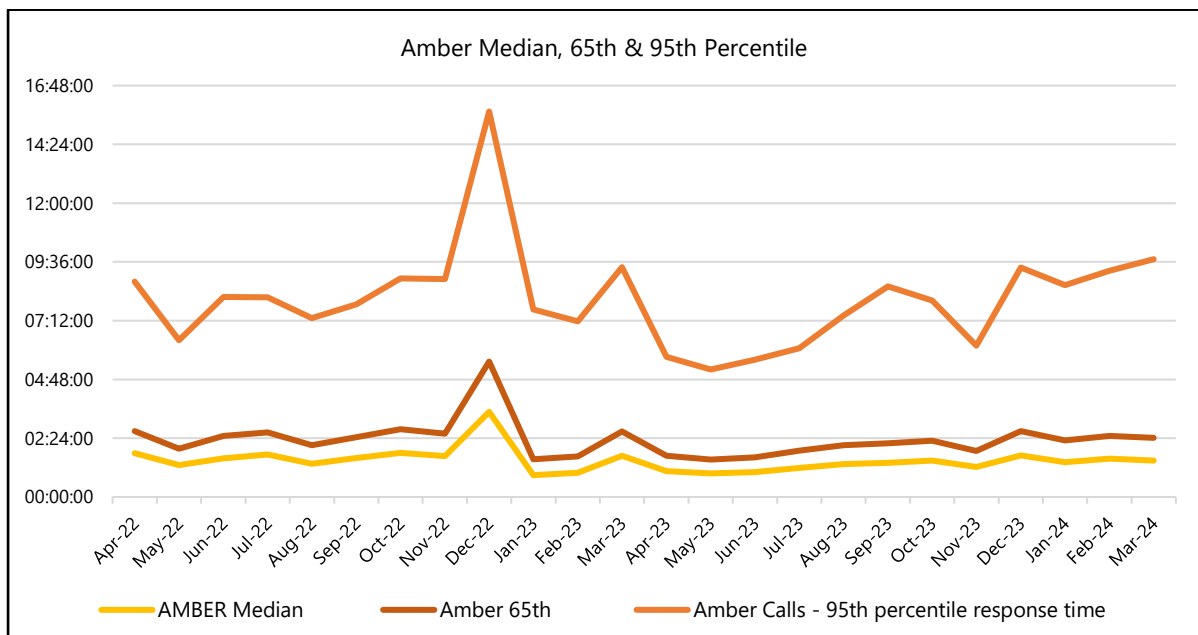
However, there has been a clear increase in the volume of red incidents attended within eight minutes, as can be seen in the graph below; although this has not been replicated in the percentage due to a rise in the number of red incidents during the year. In 2022/23 the Trust was attending an average of 1,966 red incidents per month, but during 2023/24 this figure increased to 2,227.



Note: contribution to Goal 4

The Trust knows that the bulk of patient safety incidents occur in the Amber category. The Trust’s risk register reflects the high concern about long waits in the community and long waits outside hospitals causing unacceptable levels of avoidable patient harm. Although the Trust’s resources have been increased alongside continuing initiatives to help mitigate these risks, potential gains continue to be offset by other factors, in particular, the high levels of hours lost to hospital handovers.

During 2023/24, the Trust’s median Amber performance was one hour and 19 minutes, an improvement on the one hour and 39 minutes recorded the previous year. The year also saw the 65<sup>th</sup> percentile decrease to two hours and seven minutes and the 95<sup>th</sup> percentile to seven hours and 27 minutes. Although these are year on year improvements, these times still remain much higher than the Trust would want.



As previously identified, there are many reasons for longer response times, which include increases in Red demand (rising from an average of 4,088 a month in 2022/23 to 4,492 in 2023/24) and overall acuity, but lost ambulance hours to very long hospital handover waits is the main factor. It has been identified there is a clear correlation between the hospital handover lost hours and higher Amber response times.

Although funding streams remained similar for 2023/24 in comparison to 2024/25, significant work has been undertaken to improve the rural to urban imbalance within the EMS. Sixty-nine new NQPs were appointed in the autumn and the majority were recruited into rural areas of Betsi Cadwaladr University Health Board, Hywel Dda University Health Board and Powys Teaching Health Board, improving our staffing levels within these communities whilst also having sufficient levels of staffing in our more urban environments. The Trust has also increased its CHARU establishment to 99.8 FTEs and recruited an additional 15.7 APPs.

In relation to the Trust's **Ambulance Care**, demand has been increasing throughout the year; whilst overall Ambulance care demand is still not quite back to pre-Covid levels, some parts have recovered and some have exceeded pre-pandemic levels. Uncertainty around demand remains as Health Boards move through system recovery following the pandemic, and performance in this area remains difficult to forecast. Whilst renal and oncology demand has been relatively stable, outpatient demand is down, and discharge and transfer variable.

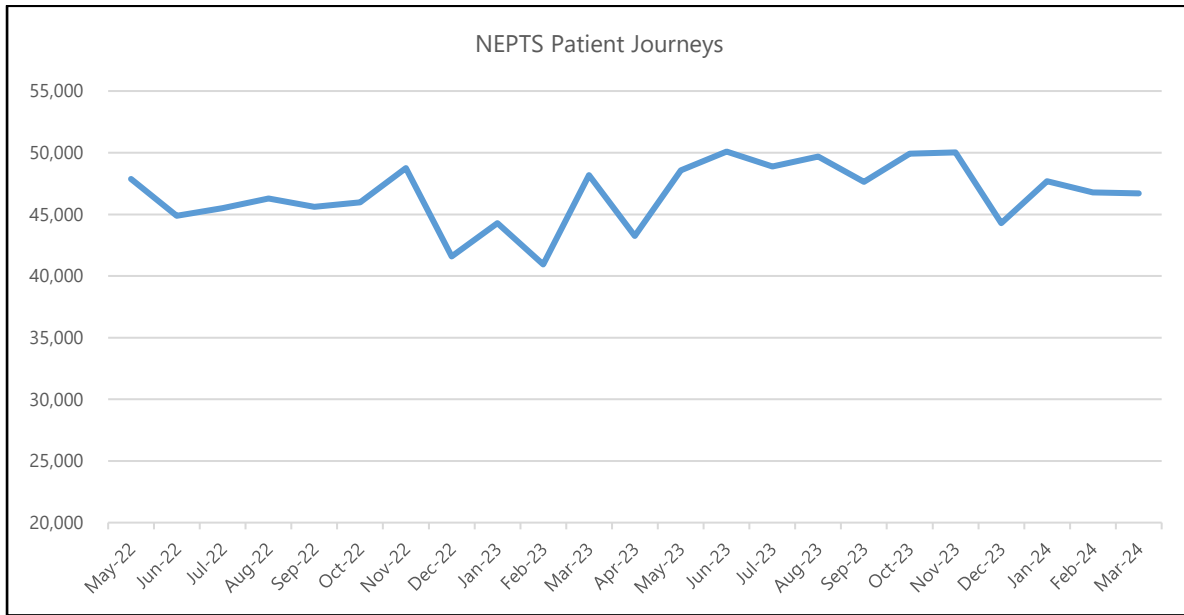
The Trust continues to work closely with the Health Boards through the Delivery Assurance Group to deliver the best possible performance for the patient; however, it is likely the service will experience on-going fluctuations in performance until activity begins to normalise once again, at which point the Trust anticipates that further increases in demand could be experienced. Although this could cause issues in capacity, this has been modelled and mitigations have been put in place.

The Trust has recently undertaken a restructure that brought together NEPTS and its Ambulance Care Assistant (ACA) 1 workforce, our Urgent Care Service (UCS) ACA2 workforce, and the Grange Hospital Discharge & Transfer Service, into a new function: Ambulance Care. This is because the obvious synergy of planned transport. Although funding streams are provided separately, there is an opportunity to develop further discharge and transfer services across Wales.

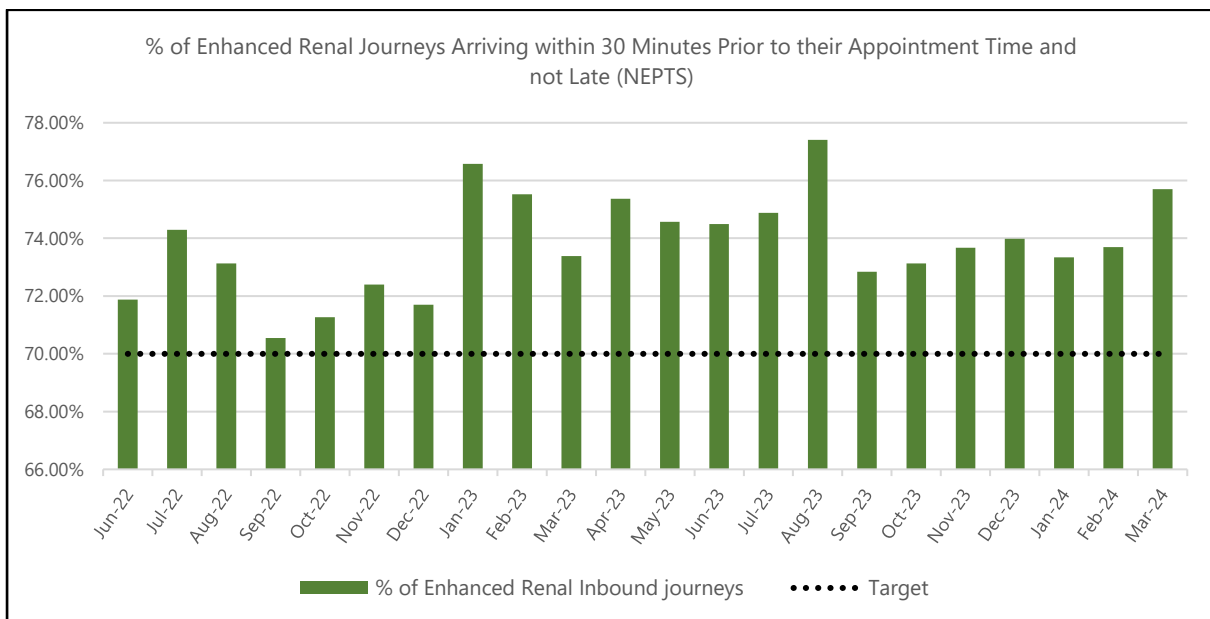
NEPTS ambulatory transport performance has improved and been stable over the last year. However, increases in demand - in particular for Renal patients- does impact on the amount of available resource for outpatient activity. Ambulance Care have negotiated these hurdles through utilisation of its Capacity Management Plan and working more efficiently by increasing its resource capacity from renegotiated private contracts. It has been necessary to apply transport eligibility criteria more strictly, which we understand can be disappointing for ineligible users attempting to access transport services.

The NEPTS Centre when fully established has seen good performance, however, its smaller workforce has been impacted by abstractions resulting at times in lower performance. The NEPTS Centre will be re-rostered during 2024/25, which will help with the increased demand along with an ability to reconsider the performance metrics around how rosters are designed. Sufficient workforce and the ability to recruit and retain the NEPTS Centre workforce will remain an issue during this time. A long term NEPTS strategy workshop is planned for Q1 2024/25, facilitated by commissioners, with the required output to develop a future service vision for NEPTS.

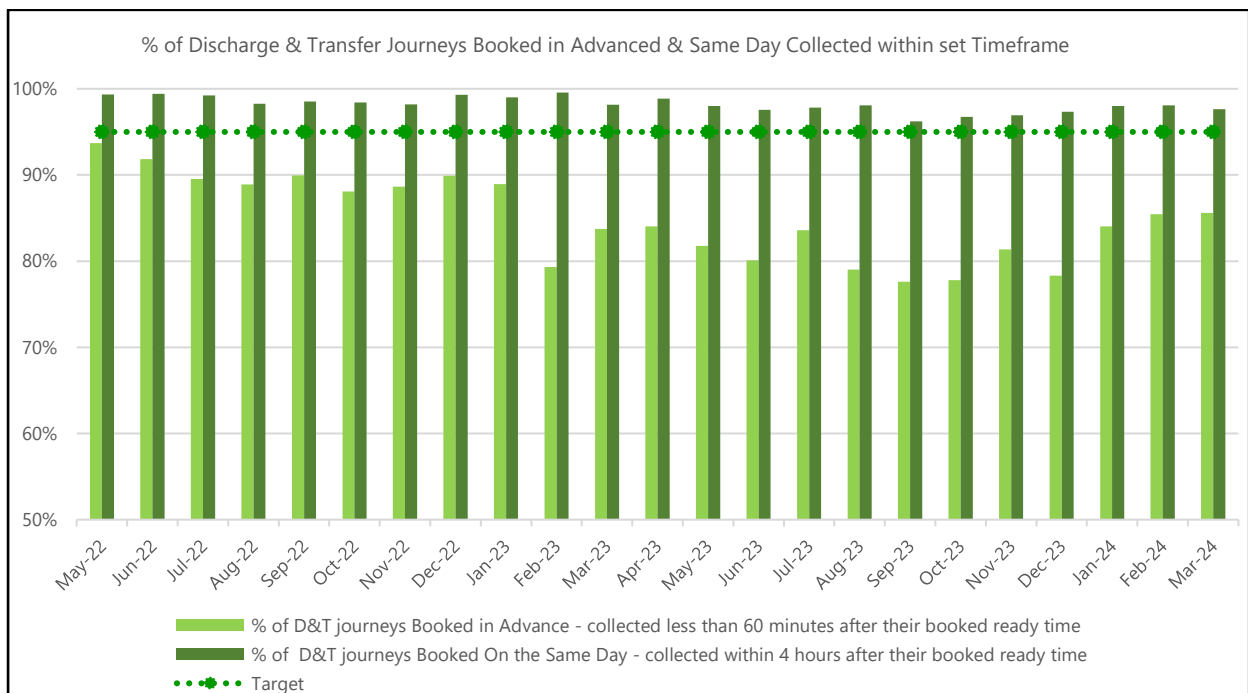
Finally, following numerous concerns raised that UCS crews were going to unsuitable incidents, Ambulance Care have been working closely with EMS colleagues to ensure the UCS have a more fit for purpose approach to dispatch that has been modelled, resulting in sufficient ACA2s being funded to deliver this tighter scope. The total number of non-emergency patient journeys undertaken in 2023/24 was 573,463, which while being a further increase on the 543,846 seen in 2022/23, is still significantly below the 670,353 recorded for 2019/20.



The quality of the service is measured through the various arrival/collection time indicators and new performance standards were introduced in April 2023. Performance has been more stable in some areas, with enhanced inbound renal patients arriving within 30 minutes prior of their appointment and not late being averaging 74.4% for 2023/24 and achieving the 70% target in every month.



Discharge and transfer journey performance standards also changed in April 2023 and journeys booked in advance and collected less than 60 minutes after their booked ready time averaged 82% in 2023/24, therefore failing to achieve the 95% target. However, journeys booked in on the same day and collected within four hours after their booked ready time is averaging 98% during the same period, achieving the 95% target every month.



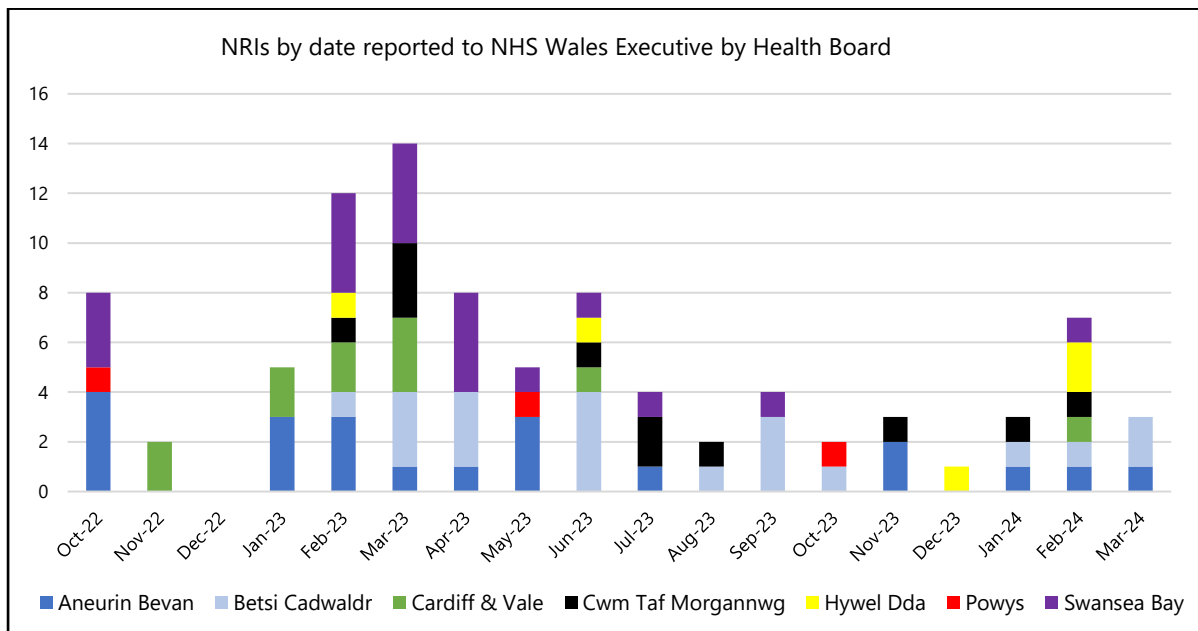
*Note: contribution to Goal 5*

Oncology’s new performance standards remain on target with an average 70.1% of inbound oncology journeys arriving within 45 minutes prior to their appointment time, and up to 15 minutes late.

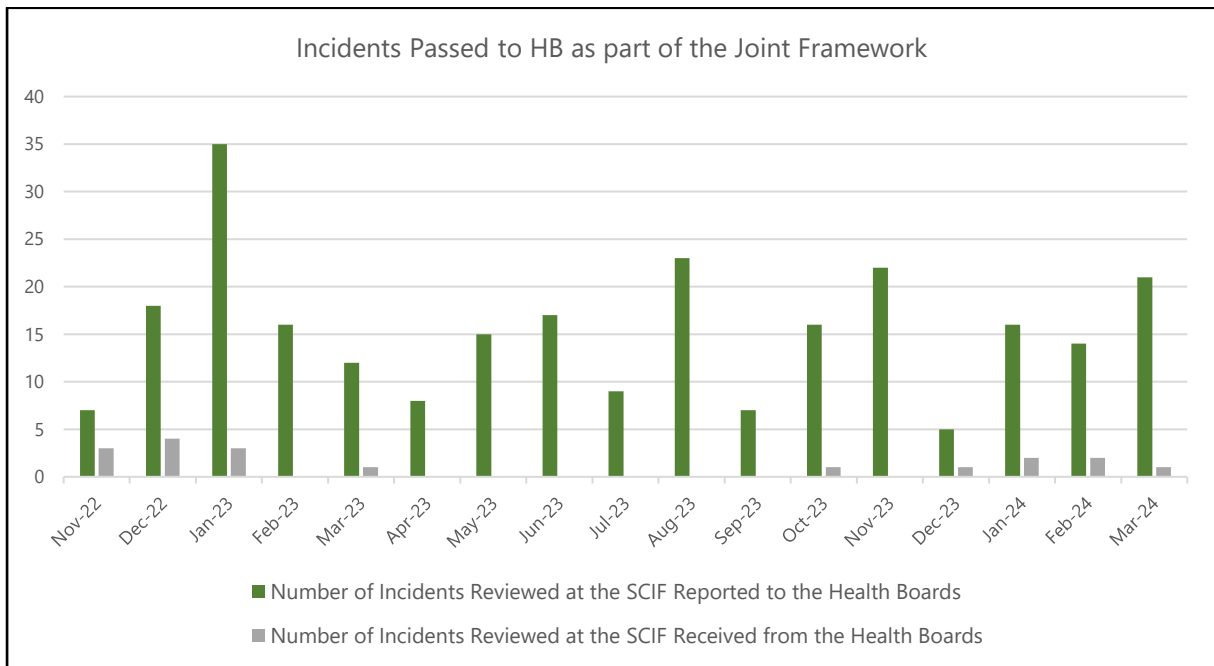
## Safety

The Trust actively encourages a positive safety culture and sees all incidents/events as an opportunity for learning and improvement. There were 4,400 patient safety incidents, near misses and hazards reported in 2023/24, compared to 6,736 in 2022/23.

The Trust saw a reduction in the levels of NRIs and of serious incidents referred to Health Boards for them to investigate. There were 56 patient NRIs in 2023/24 compared with 79 in 2022/23. This represents a clear reduction in the number of NRIs, although it is recognised that this figure remains too high, which reflects the pressures within the health care system. Most, but not all of these NRIs, relate to the Trust's 999 service.

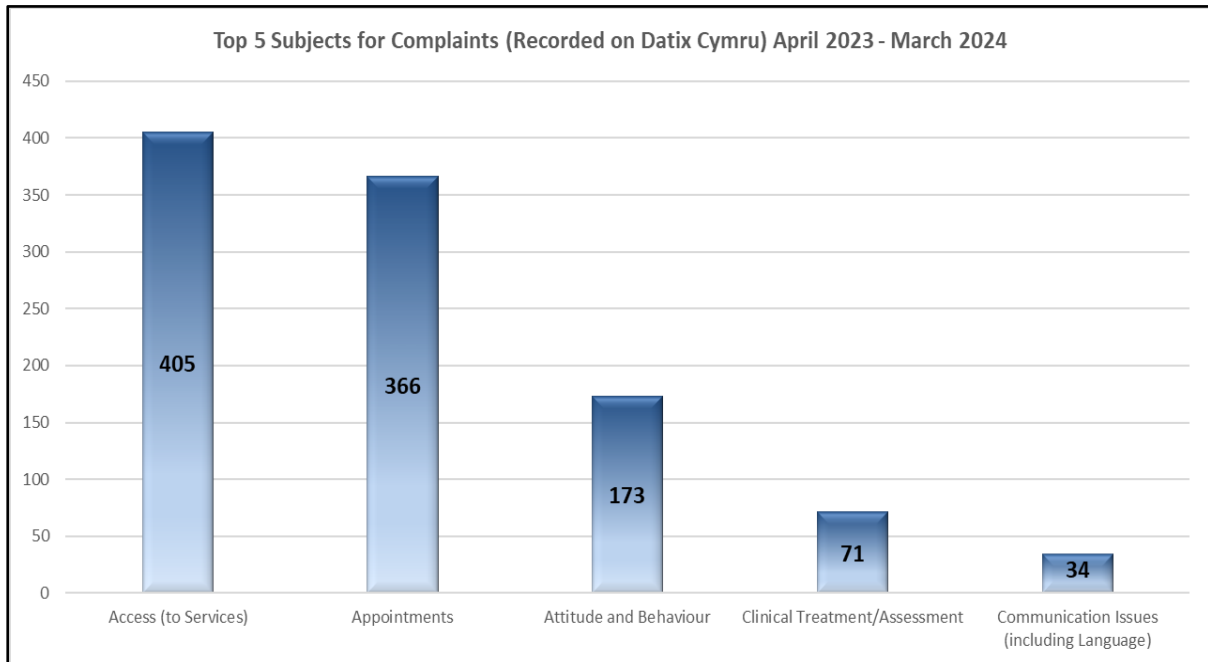


Serious incidents referred to Health Boards have decreased slightly over the past year, falling from 204 in 2022/23 to 173 in 2023/24. These are mostly due to long waits in the community caused by handover delays at hospitals, although the length of time patients were waiting in the community has also decreased over the past year. In 2023/24, there were 6,601 patient waits of 12 hours or over, compared to 10,047 in 2022/23.



The Trust received 1016 concerns during the 2023/24 period and compliance with the five day acknowledgement target has been at 95% or above for the past six months (the national target is 100%).

In respect of the 30 day response target of 75%, the Trust remains challenged in achieving this. In March 2024 our compliance was 58% for responding to patient and family concerns within the 30 day period. Twenty-six concerns were referred to the Public Service Ombudsman for Wales during 2023/2024 which is a reduction from the previous year (57). The majority of the issues raised with the Ombudsman relate to timeliness of ambulance response. A breakdown is provided in the below graph of our top five concerns.



- The majority of the concerns in Access (to services) relate to a delayed response in the community following calls made to the 999 service.
- Concerns relating to appointments are predominately in relation to our Non-Emergency Patient Transport Service.

The Trust continues to work to address these concerns through our Integrated Medium Term Plan and there has been significant investment into the Patient & Family Relations and Patient Safety Teams this year, to ensure a timelier response to concerns.

The Trust moved to the Once for Wales Concerns Management System in May 2022. Nationally a suite of feedback codes has been developed which have recently been implemented pan NHS Wales, enabling improved analysis of concerns at organisation level and nationally. The Trust continues to be part of the national networks to further improve the data and information captured.

The Trust received nine Regulation 28 (Prevention of Future Deaths) Reports from Coroners across NHS Wales during 2023/24, some of these were jointly issued to other bodies including Health Boards and Welsh Government. Timeliness of ambulance response remains a key feature of these reports.

Other areas highlighted by the coroners include information provided to patients and families by the EMS co-ordination room in respect of waiting times and clinical advice.

Serious incidents are discussed at a multi-disciplinary panel that meets on a twice weekly basis to review and discuss events to ensure appropriate investigations and Duty of Candour are undertaken. The Trust frequently undertakes joint investigations with health board colleagues to ensure the investigation and subsequent learning and improvements cover the whole of the patient pathway.

Learning and improving from events are discussed at the Clinical Quality Governance Group with oversight from the Quality, Patient Experience and Safety Committee, which is a Committee of the Trust Board. Our Quarterly Putting Things Right Report is available in the public domain and provides an overview of all of the Putting Things Right functions including patient safety incidents and the implementation of the Duty of Candour Regulations. These reports are accessible via the Quality, Patient Experience and Safety Committee papers on our internet site.

Some examples of learning and improvements include:

- Sharing of clinical practice notices and bulletins
- Sharing feedback to colleagues from complaints
- Updates to education and training programmes and
- Improvements in clinical pathways.

The Trust is also part of the All Wales Enhancing Learning Programme led by NHS Wales Shared Services Partnership (Welsh Risk Pool) and we plan to implement the national Learning from Events Framework during 2024/25 to further improve our processes both internally and how we share learning nationally.

The PECL Team has continued to engage with the public, patients, their carers, and families across Wales. Through its continuous engagement model, the team are in an ongoing dialogue with the public on what it feels like to use WAST services and what they think the Trust could do to improve services they receive.

People have also been able to share their experiences online by completing experience surveys accessible via the Trust website; using the online virtual storytelling booth to record their experiences/stories; and, accessing 'Have your say' online to provide feedback and compliments.

In providing a platform for citizens voices, people are welcome to register to become members of the Trusts 'People & Community Network' to help us improve the services we provide. Network members are offered opportunities to take part in lots of different activities to improve the experiences of people using Trust services.

Patient experience data is adding understanding and meaning to other collected data and information like patient safety and clinical improvement. Patient Experience is a good indicator of the level of quality care and services being provided.

In understanding the various aspects of the patient experience, we can assess the extent to which people are receiving care that is respectful of and responsive to their individual preferences, needs and values as well as how it feels to be a patient in our care.

The Safeguarding Team continue to provide assurances that the Trust fulfils its legislative and statutory responsibilities in relation to safeguarding children and adults, ensuring that the well-being of children and adults are at the heart of everything it does.

During 2023/24 the Safeguarding Team have: -

- Continued the momentum of Docworks Scribe across the Trust, receiving both internal recognition from our colleagues and external recognition by our partner agencies – we have hosted both the London Ambulance Service and South-Western Ambulance Service Safeguarding Teams who requested a demonstration of the system as an example of best practice.
- Received a highly commended at the Mid and West Wales Regional Safeguarding Board Awards for the Fire Risk referral pathway between the Trust and the three regional Fire & Rescue Services.
- Hosted a successful Safeguarding Conference on 'Trauma Informed Workforce' which received positive feedback from Trust colleagues and external partner agencies.

- Digitalised the All Wales PREVENT referral form, enabling all Trust colleagues to submit PREVENT concerns digitally via Docworks Scribe.
- Completed a Safeguarding Adolescent Audit. Developed and disseminated a bespoke webinar on this topic to address identified learning. This training is being hosted on LMS365 for EMS, CSD and NHS 111 Wales colleagues.
- Delivered Violence Against Women, Domestic Abuse and Sexual Violence (VAWDASV) training to new colleagues and provided CPD training opportunities on the topic for existing colleagues.
- Made the Live Fear Free pathway available on Docworks Scribe to all Trust colleagues, ensuring anyone can digitally request support in relation to domestic abuse or sexual violence.
- Supported the Dementia Team in developing the Dementia Referral on Docworks Scribe; this enables colleagues to request support in relation to concerns for anyone with memory loss, confusion, or dementia.

## Engagement

Positive opinions and high regard for the Trust has been recorded and people have told us that they value the services the Trust provides. However, people have expressed anxiety in waiting for an ambulance response or call back, but they have valued the reassurance, kindness, and professionalism of staff. People told us that a timely response was valued in terms of allaying anxiety, with a shorter wait for help and efficient transfers at hospital.

The Trust has acknowledged the trauma and harm people experience because of wider system pressures and long waits experienced. The experiences of people and the decisions they must make are well documented, whether to wait for a response or convey their loved one to hospital themselves. These experiences have been shared as patient stories and discussed at length at Trust Board and Quality, Patient Experience and Safety (QuEST) Committee.

This theme is repeated across all services delivered by the Trust; 999 emergency care, Non-Emergency Patient Transport, with long waits for transport home following hospital outpatient appointments and long waits for a call back from NHS 111 Wales.

The Trust's continued engagement with the public is important to ensure ongoing conversations on what it is doing and why, especially during periods when the Trust is experiencing increased demand and is at high levels of escalation.

There has been an extensive programme of engagement and development work underway within the Trust to continue to improve the experiences and outcomes for those with a learning disability who access Trust services. In September 2023 representatives from the Trust were invited to present to the Learning Disability Ministerial Advisory Group on its work to improve access and experiences of people with a learning disability.

An e-learning module, developed by the PEGI Team, was launched for staff. The "Understanding Learning Disabilities" module compliments the mandatory Paul Ridd foundation training. The module educates Trust staff on the reasonable adjustments that they can make in their respective roles, whether they work within telephony services, EMS or NEPTS.

Work has progressed on the expansion and functionality on the ePCR to record if a patient has a learning disability and capture further data on the Trust's responses to people with a learning disability. This will provide a baseline of the volume of people contacting the Trust who have a learning disability and their needs and will help inform and identify future delivery models and staff training needs.

We have continued to provide appropriate resources for children and recently launched '7 Important checks' as the latest feature developed and added to our WAST 'Blue Light Hub' gaming app.

The bilingual game app, aimed at 7–12-year-olds is designed to assist children & young people in understanding what happens when they call 999 and how we prioritise patients. It also aims to familiarise players with equipment emergency crews use, and why they use them, alleviating any fears young patients may have and promote a positive experience.

The app is free to download at Google Play and Apple: -

Google:

<https://play.google.com/store/apps/details?id=com.WelshAmbulance.BlueLightHub>

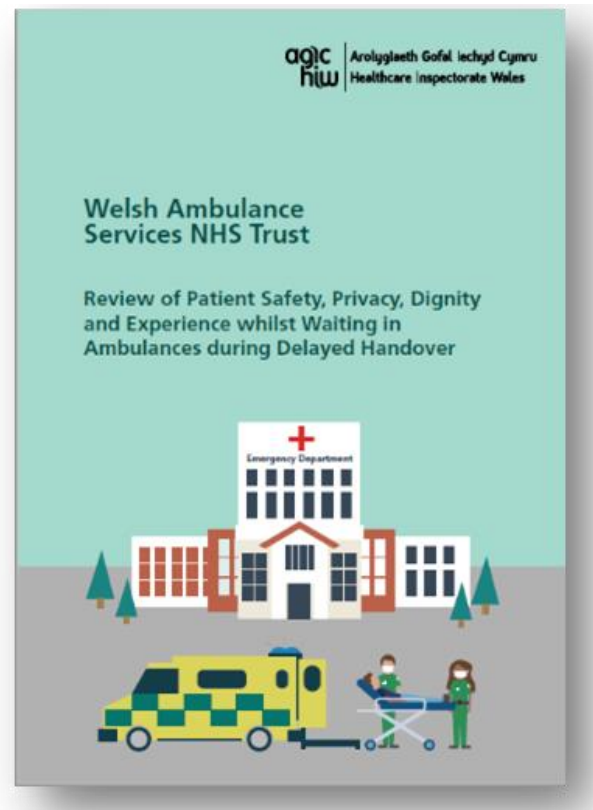
Apple:

<https://apps.apple.com/us/app/blue-light-hub/id1575745545>

## Health Inspectorate Wales

Healthcare Inspectorate Wales is the independent inspectorate and regulator of healthcare in Wales. An inspection of the Trust was undertaken in 2021. The report 'Review of Patient Safety, Privacy, Dignity and Experience whilst Waiting in Ambulances during Delayed Handover' was subsequently published in 2022. The report includes all emergency departments (EDs) across Wales and includes a number of recommendations. These recommendations will now need to be considered and incorporated where possible more than ever, as waiting times outside of EDs has continued to remain unacceptably high.

Following publication of the report the Emergency Ambulance Services Committee set up a task and finish group chaired by the Deputy Chief Ambulance Services Commissioner to respond to the recommendations. The membership of the group includes clinical and operational representatives from each of the seven Health Boards, and representatives from the Trust and Welsh Government.



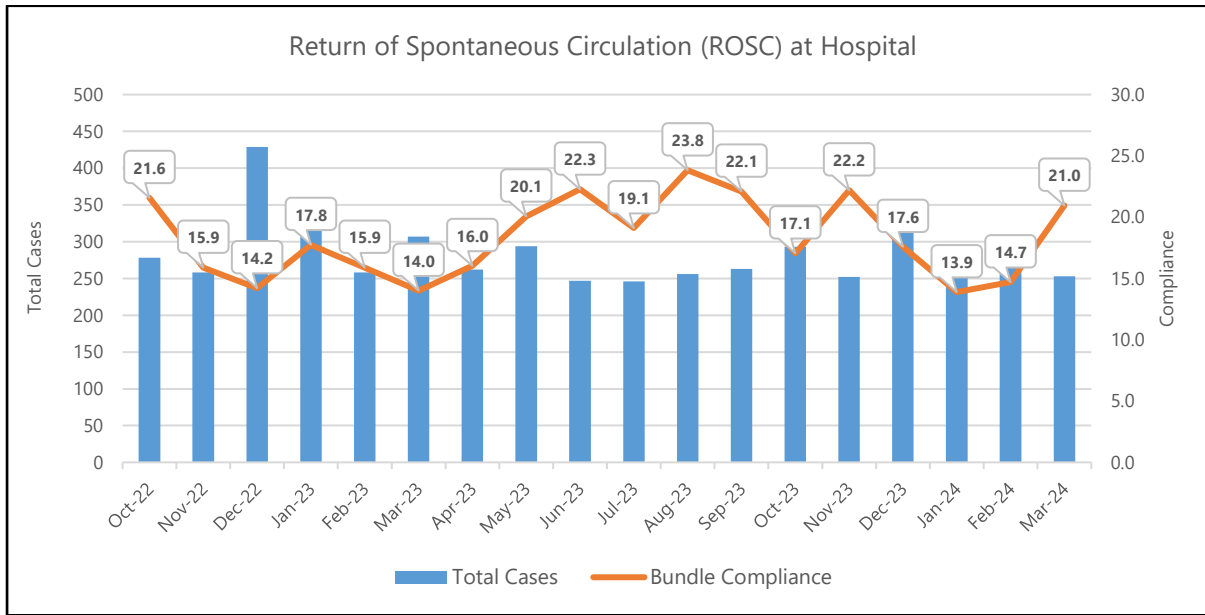


## Clinical Indicators

The introduction of the ePCR enables the collection and sharing of information in a more timely and accurate manner. The Trust currently uses ePCRs to report on five key clinical indicators to the Emergency Ambulance Services Committee, these being Fractured Neck of Femur (*hip fracture*), Stroke, ST Elevation Myocardial Infarction (STEMI (*heart attack*)), Hypoglycaemia (*diabetic – low blood sugar*) and Return Of Spontaneous Circulation at hospital (ROSC) *from cardiac arrest*.

As ePCR continues to embed within clinical practice, users are still getting used to an adjusted workflow and specific data points are being missed. An improvement approach has been taken based on deep dive quality assurance audits conducted for each of the clinical indicators and reported through the Clinical Intelligence and Assurance Group. Included within the improvement plan is increased support from Senior Paramedics and Clinical Leads to support staff, and the development of a clinical indicator dashboard so that everyone in the Trust can view clinical indicator compliance. The deep dive quality assurance audits also contributed to additional improvements made to the ePCR user interface to enable better data capture in future versions of the application, allowing the Trust to further develop and quality assure these key clinical indicators. A process has been developed to prompt clinicians when closing a patient record to ensure all the fields for the clinical indicators are completed, this will improve compliance to documentation and result in improved reporting. Adjustments are also being made to the scripting that provides the data for the reports and this is based on further clinical intelligence and assurance work undertaken.

One of the clinical indicators the Trust currently measures is the percentage of patients who have Return of Spontaneous Circulation (ROSC) at hospital. Although for the year 2023/24 this remains lower than the Trust would want, averaging 19.2% per month, it is an improvement on the 16.6% recorded during 2022/23.



Of the other key clinical indicators the Trust measures, none of them achieved the 95% target during 2023/24. The percentage of older people with suspected hip fracture who are documented as receiving the appropriate care bundle (including analgesia) was at 63.9% for the year (down slightly from 65.2% in 22/23); the percentage of STEMI patients who are documented as receiving the appropriate care bundle was at 42.2% (up from 39.5% in 22/23); the percentage of hypoglycaemic patients who are documented as receiving the appropriate care bundle was at 51.2% (up from 44.1% in 22/23), and the percentage of suspected stroke patients who are documented as receiving the appropriate care bundle was at 75.9% (down from 77.7% in 22/23).

Whilst there are many factors outside of the Trust’s direct control, it has developed a new service, the Cymru High Acuity Response Unit (CHARU). The full roll out of CHARU requires 153 staff based across 31 locations in Wales, with the current vacancy at year end standing at 38.61 staff. The Trust has developed an experienced faculty to deliver the training and education with the next course of 11 paramedics starting at the beginning of May 2024. This service is aimed at providing a response to a dedicated code set of high acuity incidents by an experienced paramedic (including Senior Paramedics who work on CHARU for 25% of their rostered time) with additional medicines and training. They will support clinical decision making, co-ordinate patient care and ensure clinical practice is in line with current best practice

guidelines to improve overall outcomes across a broad case mix of high acuity patients (including out of hospital cardiac arrest and major trauma).

## 1.8. Our People

In relation to the Trust's workforce, the indicators reviewed at Board relate to whether the Trust has the right workforce capacity in place to meet demand, how the Trust is keeping staff safe and well, and how they are being developed. More detailed and numerous indicators are also considered at the People and Culture Committee.

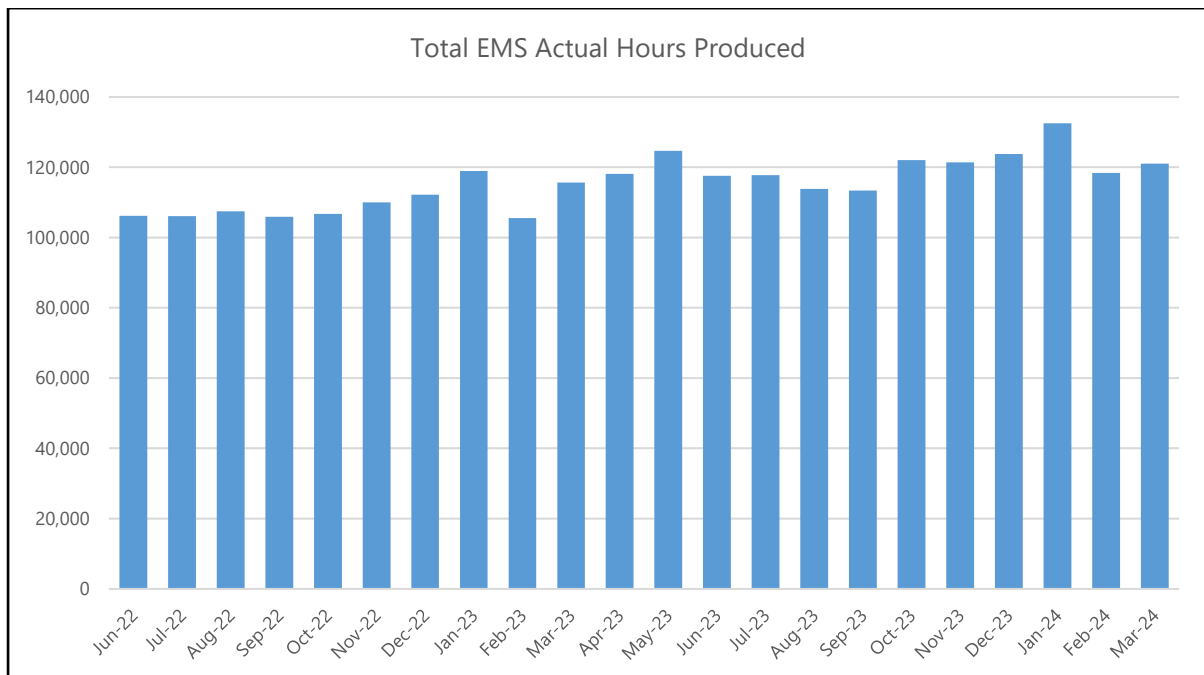
Whilst there are many factors outside of the Trust's direct control it has developed a new service, the CHARU, which was introduced during the latter half of 2022/23. The Trust has continued to work on recruiting staff into this vital role and currently have 99.8 FTE in post against an establishment of 141.5 (minus our Senior Paramedic contribution); with a further 14 staff to begin training in May 2024. The Trust is also looking at reviewing base locations for these CHARU roles to encourage more recruitment and will be looking to fill some positions externally as well as internally. This service is aimed at providing a response to a dedicated code set of high acuity incidents by an experienced paramedic with additional medicines and training. They will support clinical decision making, co-ordinate patient care and ensure clinical practice is in line with current best practice guidelines to improve overall outcomes in several of the areas highlighted above, such as successfully increasing ROSC rates.

The Trust had a budgeted establishment of 1,834 FTEs for EMS in 2022/23. This establishment reduced to 1823.3 FTEs in 2023/24. The Trust's commitment to growing our APP role is part of our "inverting the triangle" ambition. Despite the fact no additional funding has been received; the trust grew this role by 15.7 FTE in 2023/24. The Trust's strategic objective is to grow its telephony triage and See and Treat capability, moving away from a traditional conveyance model in order to mitigate the current hospital handover delays. In order to fund an uplift of 15.7 FTE APPs, the Trust had to reduce the number of Emergency Medical Technicians (EMTs) as no additional monies were forthcoming in 2023/24.

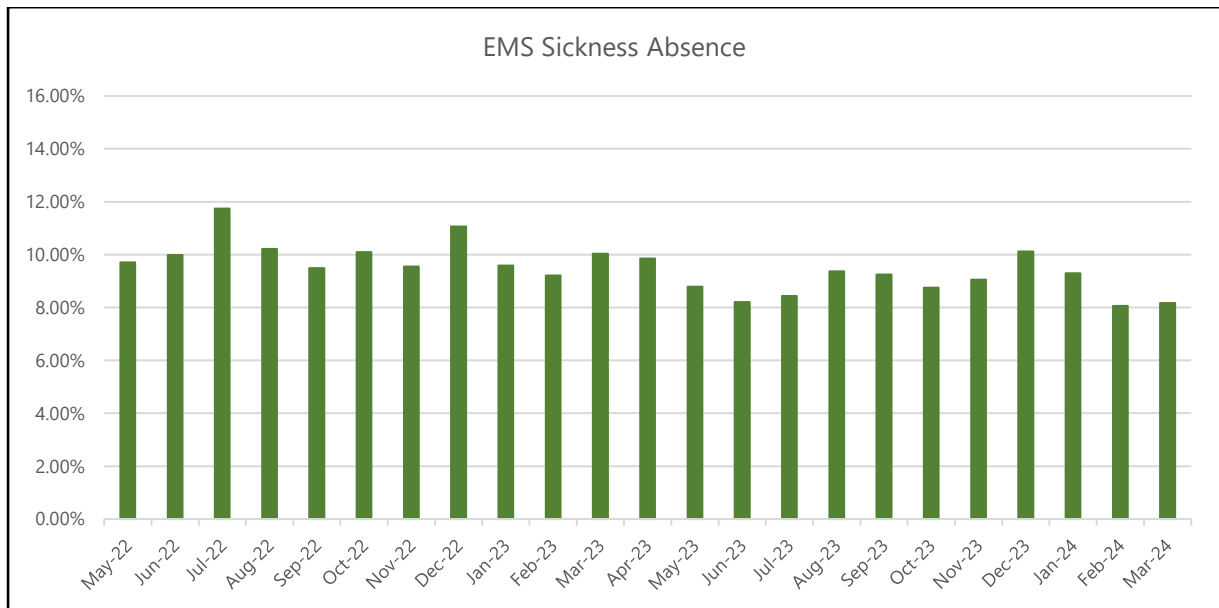
The Trust is looking at longer term models to grow our APP cohort to support our future ambitions, which will include the recruitment of additional NQPs to support our B6 paramedics movement into APP roles.

There are still ongoing discussions regarding the EMT2/EMT3 job role which has impacted our ability to recruit externally to EMT1 positions. However, the Trust has confirmed two EMT1 conversion courses from our ACA2 cohort in April and May 2024 to offer career progression and fill some of these identified vacancies.

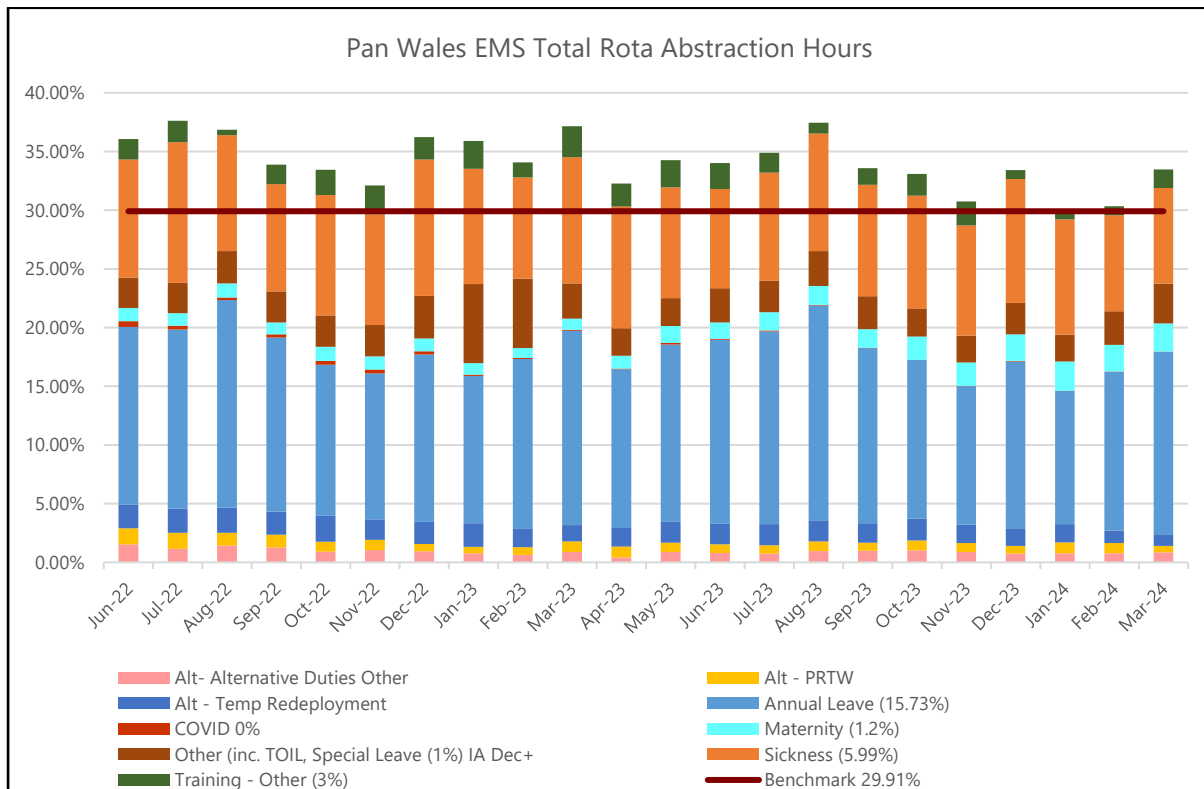
The graph below demonstrates that due to an increase in front-line staffing numbers, with there currently being 95% of commissioned front-line posts in place, the Trust has been able to increase the number of ambulance unit hours it is able to produce compared to the previous year. In 2023/24, 1,444,432 actual hours were produced compared to 1,307,985 hours in 2022/23. This is a significant uplift in the number of EMS hours produced; but this gain has been offset by the continued high number of hours lost to handovers at hospital.



Another key factor in the Trust’s ability to ensure capacity to meet the demand is the impact of roster abstractions, and this also provides an indicator of our people’s well-being. Abstractions, in particular, sickness absence has been affected by the pandemic. To support the workforce there has been an ongoing focus on well-being activities across all areas of the Trust, including those in both frontline and support roles.

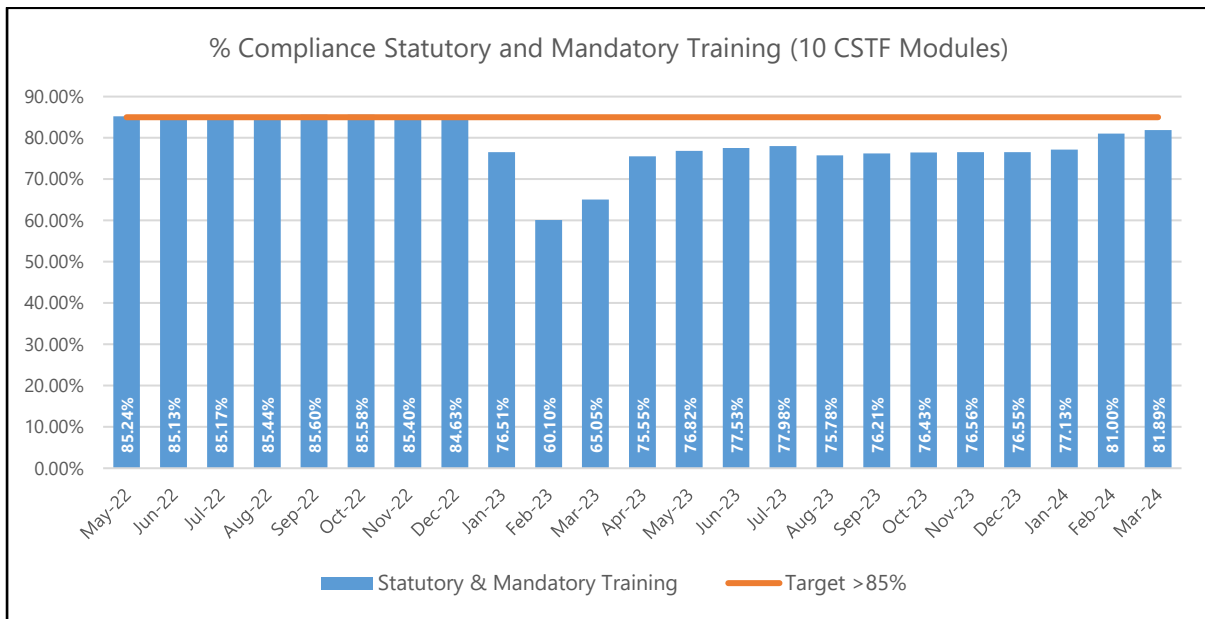


The graph above shows the level of abstractions due to sickness over the past two years for EMS staff. In 2022/23, 10.3% of abstractions each month were due to sickness, but this figure has reduced to 9.4% during 2023/24. This figure still remains above the Trust’s year-end sickness target of 6%. The graph below highlights the improvement in overall EMS abstractions throughout the year, with a monthly average of 33.1% in 2023/24 compared to 35.9% in 22/23 and 37.9% in 2021/22. January 2024 also saw the 30% target being achieved for the first time in over four years.

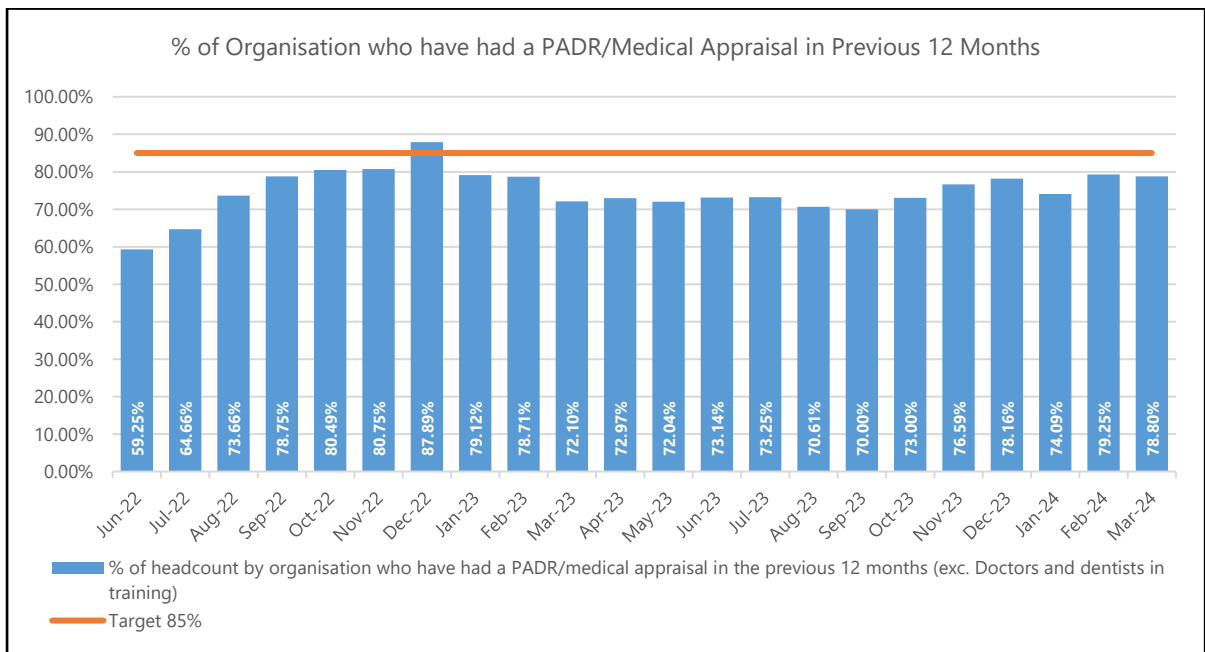


Similar pictures were also seen in 111 and Ambulance Care. 111 saw an abstraction rate, due to sickness, of 8.1% in 2023/24, compared to 10.8% the previous year, while Ambulance Care saw sickness rates drop from 10.8% in 2022/23 to 10.2% in 2023/24. The Trust is fully aware that sickness absence needs to remain a major area of focus over the coming year in order to ensure that sickness reduction targets are met and is fully committed to a number of initiatives including training for managers and wellbeing sessions for staff. The full sickness rates can be found within the Accountability Report.

Statutory and Mandatory Training rates during 2023/24 did not achieve the 85% target overall, with the completed level at 81.9% at year end. Further analysis was undertaken, and it was found that the introduction of a new statutory training module, had an impact on compliance rates during 2023. However, the latter part of 2023/24 saw a continuation of the climb towards the 85% target.

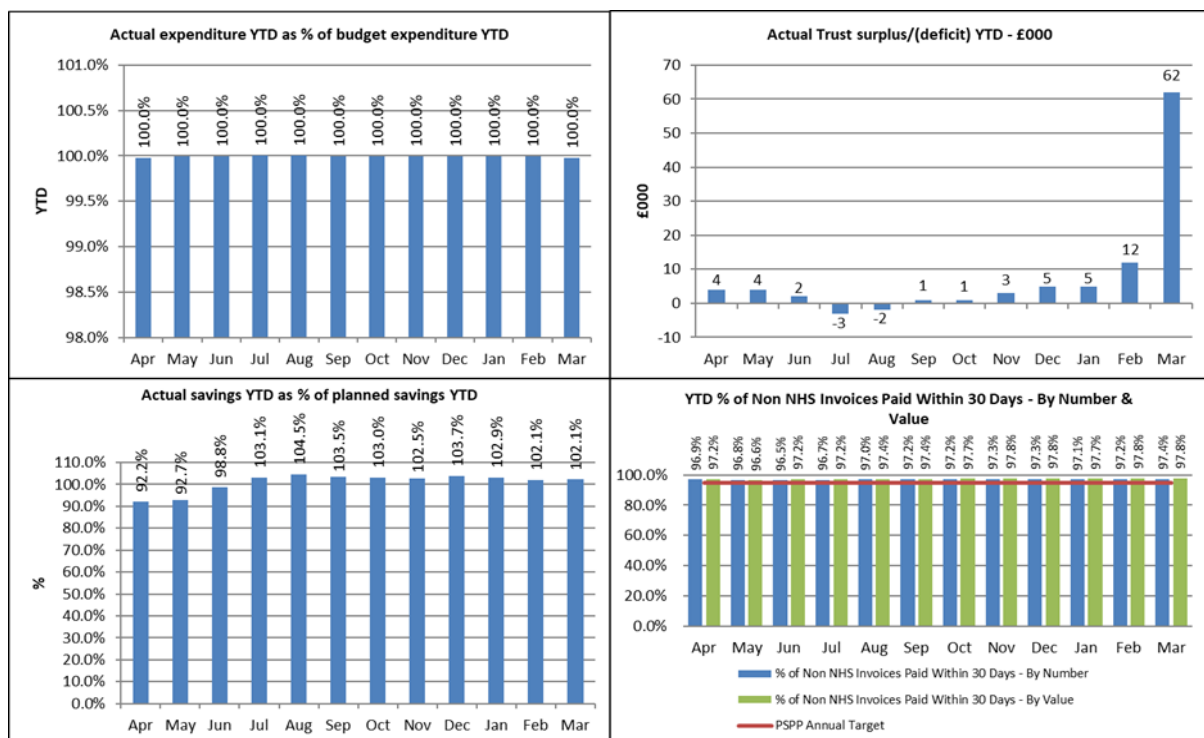


In terms of staff development, the Trust views levels of PADRS as the best way of representing development at a high level. Although the year end figure for 2023/24 of 78.8% failed to achieve the 85% target, it was a further improvement on the 72.1% compliance rate recorded for 2022/23.



## 1.9. Finance and Value

The Trust reviews a number of indicators which aim to demonstrate how it provides a service in line with statutory financial duties, and of high value and efficiency. This area of the Performance Report will be strengthened over time as the value-based health care programme continues. The Trust achieved financial balance in 2023/24, with a small revenue surplus of £85k and met its statutory duty to breakeven during this financial year.



Gross savings of £6.546m were achieved against a target of £6.000m, thus an over achievement of c.9.1%. Public Sector Payment Policy was on track with performance of 96.4% for the number, and 98.5% of the value of non-NHS invoices paid within 30 days (target 95%). Further information can be found in the Trust's annual accounts and financial statements, which have been prepared on a going concern basis.

The Trust's financial plan for 2024/25 is one of balance but predicated around delivering a savings target of c£6.4m. The Financial Sustainability Programme, which commenced in the 2022/23 financial year, is a key programme of work which continues to drive transformation to achieve cost efficiencies as well as exploring opportunities for income generation for 2024/25 and beyond.

As part of the Trust's ongoing work around Value it is introducing a Patient Level Costing system to allow the establishment of detailed costing analysis. This combines both financial data, along with activity data collected from multiple Trust systems, which will allow for both internal and external benchmarking.

This environment has led the Trust to develop a plan which has more focus on value and financial sustainability as well as the impact on our people, whilst maintaining ambitions to improve the quality of service provided to our patients via transformation of the services provided. The Financial Sustainability Programme is a key pillar which will drive transformation to achieve cost efficiencies, as well as exploring opportunities for income generation for 2024/25 and beyond.

## **1.10. Non-Financial Performance Information**

### **Human Rights, Diversity and Equality**

The Annual Governance Statement in the Accountability Report discloses how the Trust meets its obligations under equality, diversity, and human rights legislation. Refer to the Disclosure Statements and the Modern Slavery Act 2015 statement for further information. There is also additional commentary regarding 'Other Employee Matters' in the Remuneration and Staff Report, within the Accountability Report.

### **Anti-corruption and Anti-bribery**

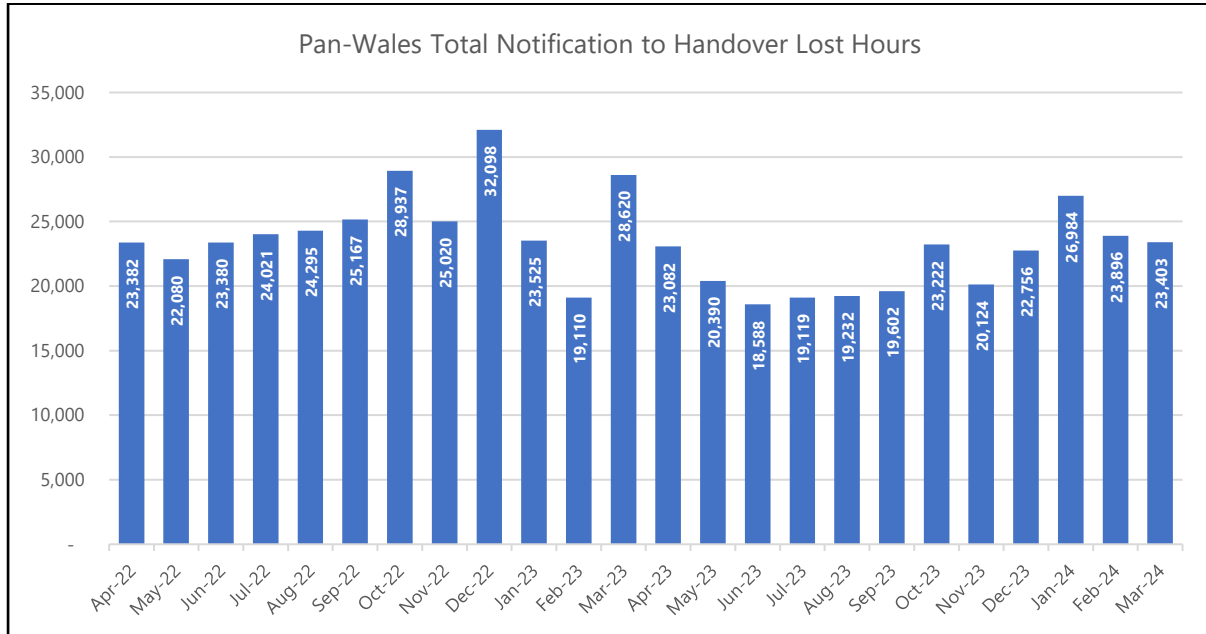
The Annual Governance Statement also includes narrative regarding the Trust's counter fraud arrangements, and the Local Counter Fraud Specialist's relationship with the Audit Committee. This narrative can be found in the 'The Control Framework' section of the Accountability Report.

## **1.11. Partnerships and System Contribution**

The Trust aims to consider both its impact on the wider system, but also the wider system's impact on its service. Although they have reduced year on year, handover lost hours have continued to remain extreme within Wales, averaging 21,700 lost hours per month throughout 2023/24, which equates to 1,808 twelve-hour shifts and meant the Trust could have responded to over 3,405 more patients each month if handovers were reduced. This meant that in total 260,398 ambulance hours were lost in 2023/24 i.e. the Trust is losing between a quarter and a third of its conveying



ambulance production, which is a slight improvement on the 298,704 lost during 2022/23, but clearly is still far too much.

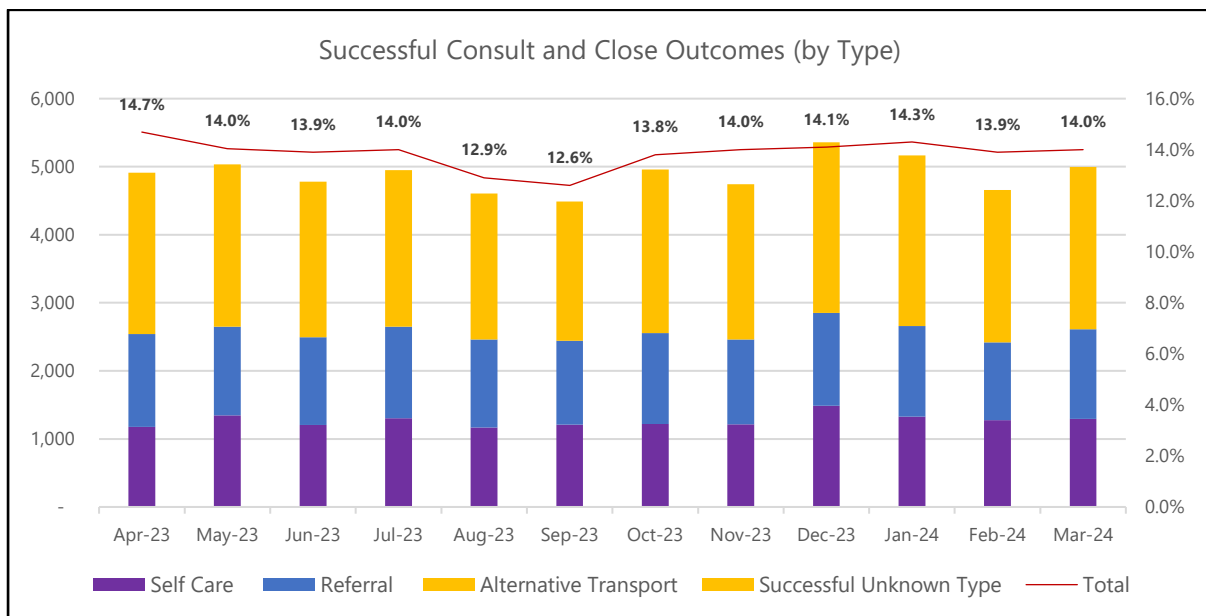


The Trust is aware that Health Boards introduced urgent and emergency care escalation frameworks during 2023 to try and reduce lost hours to handover, following strong messaging from Welsh Government and the Minister for Health and Social Services that this issue must be tackled as a matter of priority. A series of Integrated Commissioning Action Plan meetings were also established by the National Collaborative Commissioning Unit, designed for individual Health Boards and the Trust to work collaboratively in order to reduce handover hours; these continued throughout 2023.

Initially there was a reduction in the number of lost hours across nearly all Health Boards between April and August 2023, albeit with differing levels of success. However, only Cardiff & Vale (C&V) have been able to sustain this reduction in lost hours into 2024, which has meant the average number of lost hours each month within C&V was just 794 in 2023/24, compared to 2,012 in 2022/23. The Health Board also achieved no waits of over an hour during several months of the year. In all other Health Boards, the numbers of lost hours have been steadily increasing once again since September 2023, leading to the number of lost hours being higher in Q4 (January to March 2024) 2023/24 being higher than Q4 2022/23.

Given the scale of the challenge and its links to wider system pressures, the Trust is having to plan on the basis that lost hours will remain high for the foreseeable future and acknowledge they will continue to cause significant patient harm. The Six Goals Policy Handbook sets out an expectation of no handover being longer than an hour by 2025; this would equate to 7,000 hours per calendar month, much lower than the +20,000 hours the Trust is currently having to operate in. It should be noted that the Trust’s current EMS roster keys are predicated on 6,000 hours per calendar month.

The Trust is committed to transforming its services to become more sustainable, to get patients to the right service, in the right place, every time, and to reduce the reliance on emergency departments as the default location for definitive urgent and emergency care. One of the areas where the Trust already supports the system in reducing demand is ‘Consult and Close’ through the work of the CSD and 111. The 2022/23 ‘Consult and Close’ rate for the Trust was benchmarked at 15%, but this was reset to 17% as a WG target for 2023/24. This figure was not achieved in any single month, with the average monthly ‘Consult and Close’ figure for the year being 13.9%. The Trust is investing further capacity in 2024/25 into remote clinical triage.

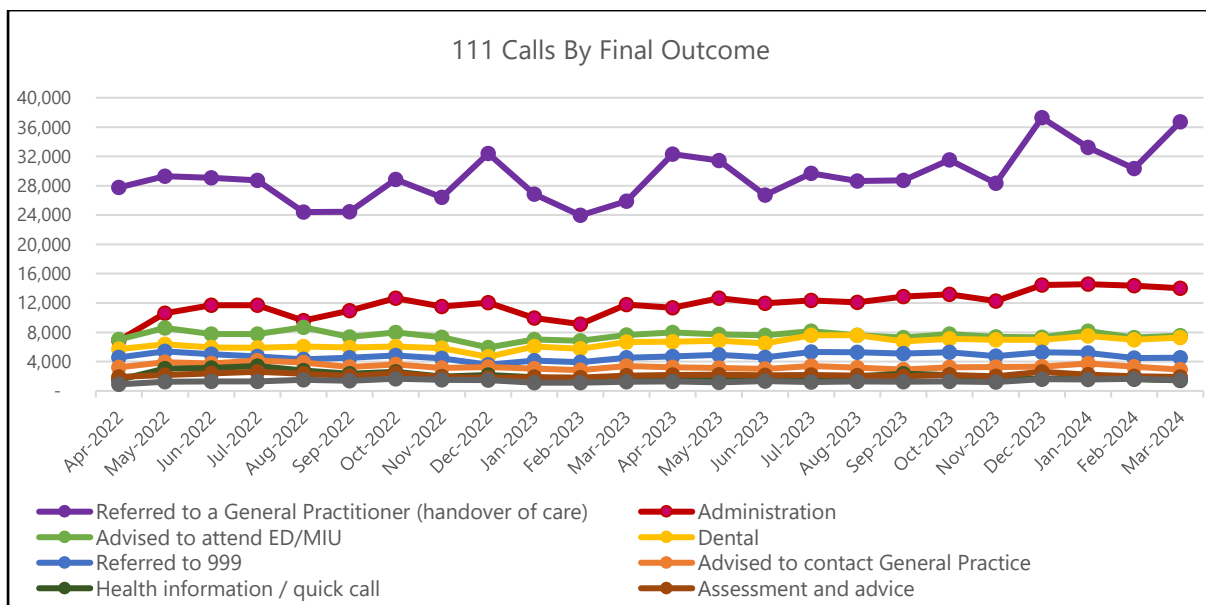


The increase in the CSD establishment over the past year has meant the Trust has been able to increase its 'Consult and Close' rate and volumes. An improvement plan is in place which had led to increased performance with the Trust achieving its higher consult & close rate at the start of 2024/25: in April 2024 the Trust achieved a 15.1% consult & close rate. The Trust is further investing in its remote triage capability in 2024/25.

The Trust also monitors its 'See and Treat' rates and those treated at scene, which have increased slightly against verified incidents year on year, rising from a monthly average of 10.6% in 2022/23 to 10.9% in 2023/24. This equates to an average of 3,829 patients being treated at the scene each month throughout 2023/24.

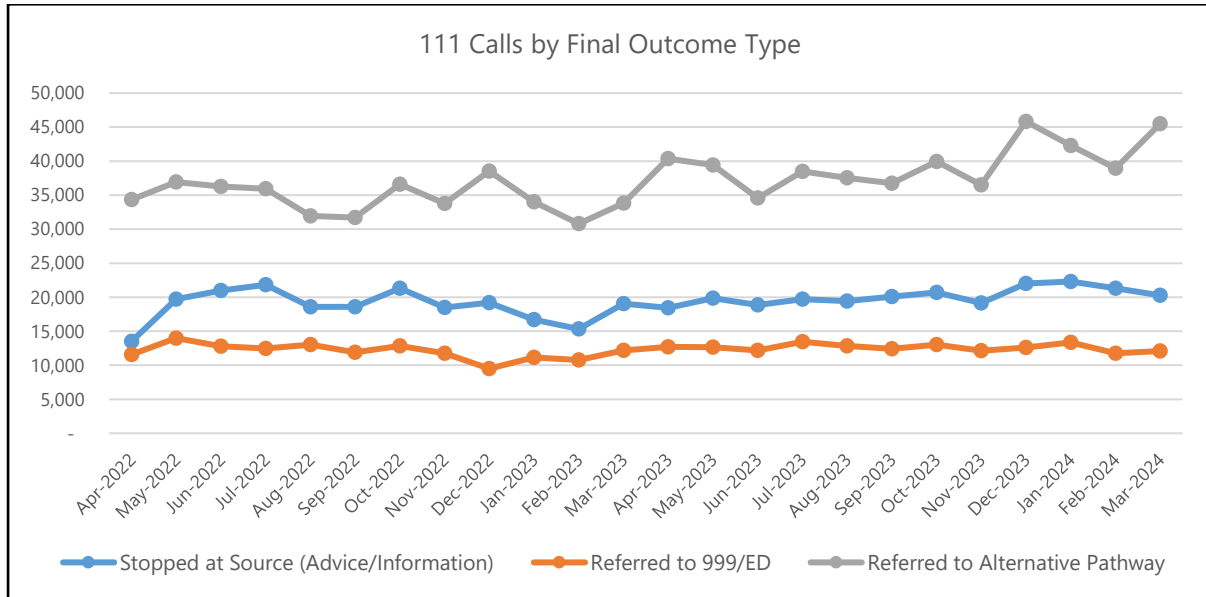
The Trust's strategic ambition remains to increase this 'shift left' activity and reduce the number of patients that need to be conveyed to emergency departments.

In relation to the Trust's 111 service, one of the success factors for NHS 111 Wales is getting the patient to the right service, first time. At the moment, the Trust measure outcomes in terms of where patients are directed, but further work is currently being undertaken to improve 111 data metrics, allowing more meaningful data to be reported and identifying whether these outcomes are the best and most appropriate.



The graph above highlights where callers to the 111 service are currently directed, with those being referred to a General Practitioner comprising the biggest

percentage for the year (42%). The graph below simplifies the response patients received, with the blue line effectively highlighting those that were 'stopped at source'. This indicates that this figure has been relatively stable over the past two years.



### 1.12. Infection Prevention and Control

Infection Prevention and Control (IPC) continued to be a critical component of healthcare in 2023/2024, as the World continued to grapple with the ongoing Covid-19 pandemic and other emerging infectious diseases with the potential to cause harm.

The Trust continued to promote strict infection prevention guidance, hand hygiene, personal protective equipment (PPE) and enhanced cleaning regimes to prevent the spread of infectious diseases among staff and patients. Overall, IPC will remain a priority for healthcare providers and policy makers in 2024, as the Trust continues to face ongoing challenges from infectious diseases.

Healthcare-associated infections can have severe consequences, especially for vulnerable populations such as the elderly, immunocompromised individuals, and those with chronic illnesses; therefore, it is imperative to continue to strengthen

healthcare-associated infection prevention strategies and implement evidence-based practices. These include: -

- The continuation of Covid-19 prevention measures, as whilst Covid-19 is no longer classed as “a public health emergency of international concern” by the World Health Organisation, it continues in our communities. It is therefore essential to continue implementing where necessary measures such as wearing masks, maintaining physical distance, and practicing good hand hygiene. These simple steps are basic and effective preventative measures to reduce the spread of infections.
- Preparing for emerging infectious diseases. Emerging infectious diseases pose a significant threat to public health, e.g., Monkeypox. It is important that as part of our practices we detect and respond to emerging infectious diseases promptly in particular those that are categorised as High Consequence Infectious Diseases.
- The current PPE provision is under review with the long-term vision being for this to be easily accessible, appropriate, and sustainable for at least the near future.
- Education and awareness campaigns will continue, as they are known to play a crucial role in preventing infectious diseases. The IPC Team are working closely with the National Training College to ensure that the education provided for 2024/25 is relevant, easily accessible, up to date and can be monitored for compliance and effectiveness.
- The Trust continues to look for, and test, new and innovative technologies, and strategies to help prevent the spread of infectious diseases. It has already embraced the use of the rapid sanitisation process of cleaning vehicles and must continue to be open minded and motivated to continue to seek ways in which it can reduce healthcare associated infectious diseases.
- There is an expectation that National Ambulance cleaning guidelines will be available in 2024, and that standards and processes will be reviewed with national recommendations.

- Encouraging and promoting vaccination of healthcare staff against vaccine-preventable diseases including Influenza and Measles.
- Anti-microbial resistance is a global public health threat. Antimicrobial stewardship programmes and infection prevention and control measures can help prevent the spread of resistant organisms and reduce the use of antibiotics, thereby reducing the risk of Anti-microbial resistance.

It is essential to regularly review and update IPC policies and procedures to align with the latest guidelines and recommendations from relevant authorities and to ensure that this reaches frontline practitioners.

## **IMTP Delivery**

### **1.13. Delivering in Partnership**

The 2023/24 financial year has been one during which the Trust has made considerable strides in evolving its thinking around its longer-term clinical model and the organisational changes this will necessitate. As that work has developed, it has brought into sharp relief the importance of our strategic and system partnerships and the way in which the organisation operates as part of the wider NHS in Wales.

During the latter part of the year in particular, work has been undertaken both to listen to our health board partners in relation to shared challenges and opportunities, as well as sharing some of the Trust's initial thinking as to how it can make a greater contribution to the health and care system.

Similarly, work has been underway with The Consultation Institute to review the Trust's existing engagement framework and associated delivery plan to ensure that our approach to discussing our ideas with our partners is robust.

In the early part of 2024/25, the Trust will move to action its engagement plans more decisively, to ensure we are engaging with, and listening to, our partners effectively and supporting a collaborative approach to improving services for patients and the experience of its staff. Similarly, and following its 2022/23 reputation audit, the Trust will repeat the exercise early in 2024/25 to ensure the findings of both exercises feed into our approach to engagement and influencing.

In terms of formal partnerships, there have been a number of developments in 2023/24. Firstly, the Trust is now a member of all seven Regional Partnership Boards (or a substructure thereof in the case of Gwent) in Wales. This means that the service now has a voice at the decision-making table, with other statutory partners, community partners and the third sector.

The Trust is represented at these fora by the Director of Partnerships and Engagement, who is also currently the Vice-Chair of the North Wales Regional Partnership Board, and the Executive Director of Strategy, Planning and Performance. Membership of these fora help the Trust with its engagement, influencing and understanding of common challenges and opportunities, but also has tangible benefits, for example, in providing access to alternative funding flows, such as the RIF. During 2023/24, funding via the RIF was secured for the piloting of a mental health response vehicle in Gwent, allowing the Trust to test models of care as it looks to diversify how it responds to patients, both as an organisation and as a partner with others.

While the Trust had hoped to fall under the auspices of the Wellbeing of Future Generations Act 2015 in 2023/24, this was delayed and will now be instituted from 30 June 2024. That said, during the 2023/24 year the Trust continued to work within the spirit of the Act and will be well placed to meet its obligations under the Act, including the development and publication of its wellbeing objectives.

The Trust's position as an innovative, forward-thinking organisation has been evident for many years, not least of which through its research activity, where the Trust is at the forefront of research in the sector internationally.

Similarly, with ambitions to evolve its clinical model and optimise the skills of its staff, education, learning and development for all colleagues are central to the organisation's future success. With already established links with higher education establishments, nationally and internationally, and with a strong commitment to innovation and the "democratisation of learning", the Trust has been striving to achieve University Trust Status for a number of years. As indicated in the Report Foreword, the organisation was delighted to receive notification in March 2024 that its application had been approved by then Minister for Health and Social Services, following a rigorous assessment and governance process. The Trust became the

Welsh Ambulance Service University NHS Trust with effect from 01 April 2024, cementing its status as a leader in its field.

## 1.14. Ministerial Priorities and NHS Wales

Despite financial challenges for NHS Wales in 2023/24, the Trust was expected to deliver its commitments in its IMTP, particularly against the ministerial priorities that are relevant to WAST.

### Ministerial Priorities

#### Primary Care Access to Services

The Trust set out its 2023/26 IMTP actions relating to improved access to dental services through NHS 111 Wales. The Trust received in year investment (December 2023) from the 111 commissioners to improve the 111 digital platform. The work was undertaken at pace during Q4 and is currently nearing completion, in particular, improved dental symptom checkers.

#### Urgent and Emergency Care

The Trust received in year monies from our commissioners to improve the 111 digital platform. The first part (see previous paragraph) focused on dental, with the second part focusing on an overall review of the 111 digital platform, as a precursor to a full business case on its future vision, products, and benefits. The telephony aspect of 111 clearly stabilised during 2023/24, with the Welsh Government abandonment target rate of 5% being achieved in seven of the 12 months. It was not achieved once throughout 2022/23. We also addressed actions set out in the peer review of NHS 111 Wales (see section on commissioning).

A priority for NHS Wales Six Goals Programme for Urgent and Emergency Care has been the development of Same Day Emergency Care (SDEC) in Health Boards, with access to ambulance crews at scene to refer into SDECs. There has been some difficulty achieving high numbers of referrals, however modelling undertaken in 2023/24 shows that there was the potential for around 4% of our demand to be referred into SDEC services from EMS with a modelled gain of around 5% in red performance and 29 minutes improvement in the Amber 1 median. The current activity is much lower than this 4% though, accounting for less than 0.25% of emergency ambulance patient demand. We will continue to work with Health Boards

in 2024/25 to improve access to services that are a safe alternative to emergency departments.

Whilst not directly within the Trust's control, we committed to working with Health Boards to reduce handover delays as part of work under Goal four of the Six Goals programme. We set out a range of offers including the expansion in the number of APPs and the piloting of Connected Support Cymru, an initiative to remotely monitor patients in their own home to avoid where safe the need to convey to secondary care. We continue to test and develop these initiatives as we head into 2024/25.

#### Planned Care, Recovery, Diagnostics and Pathways of Care

We set out in our IMTP the need to implement the recommendations of the NEPTS demand and capacity review. As well as supporting outpatient services recovery, we have been supporting the regionalisation agenda across Wales including work on Transfers and Discharge.

#### Cancer recovery

NEPTS engaged closely with Velindre Cancer Centre which provides non-surgical cancer services for south-east Wales and the regional oncology programme.

We also implemented refreshed performance parameters that focus on improving patient and customer experience for our NEPTS, including working in partnership with oncology services and health board commissioners on our oncology transport performance. We also engaged in the planning process for the Radiotherapy Satellite Centre proposed for 2023, proposed for Nevill Hall Hospital.

#### Mental Health and CAMHS

This year the Trust supported the implementation of the '111 press 2' function on a 24/7 basis to support people with mental health issues through NHS 111 Wales. Furthermore, through the delivery of our mental health and dementia plan, we continued to develop and implement alternative pathways to support mental health services. We also equipped our staff with the skills and knowledge to be able to provide the best possible care.

Towards the end of 2023/24 we were funded in Gwent to pilot a Mental Health Response vehicle and we are currently awaiting the results of an evaluation to determine the next steps for this service which is in place in a number of ambulance services across the UK.

### NHS Recovery

For the Trust the key metric that indicates the pressure (and state of recovery) of the unscheduled care system in Wales is handover lost hours. The 2019 EMS Demand & Capacity Review was predicated on December 2018 handover lost hours, which were 6,038. In December 2022 the Trust lost 32,098 hours to hospital handover in Wales, which equated to 37% of emergency conveying ambulance production that month. These levels are extreme and an international outlier. The Trust can take actions to mitigate the impact of handover, but it cannot offset this scale of this level of loss. In 2023/24 there has been some improvement, with December 2023 handover lost hours at 22,756 or 25% of the Trust's conveying capacity. December is traditionally the worst month for system pressure; however, in January 2024 handover actually increased to 26,984.

The reduction in handover lost hours seen in 2023/24 did have an impact on performance, in particular, the Amber median was one hour and 19 minutes in 2023/24, compared to one hour 39 minutes in 2022/23. Whilst this improvement is welcome, the level of handover lost hours remain extreme, and have once again increased during the last quarter of the year. The ideal Amber One median should be 18 minutes. As a result of these extreme levels the Trust is seeing a very high level of patient cancellations each month (unmet need) and avoidable harm caused by delayed community responses and delays outside hospitals.

The Trust will continue to take actions within its control: abstractions management, utilisation rates, consult & close and see & treat, but handover reduction remains critical. The Trust is just completing its 2023 EMS Demand & Capacity Review, and this is predicated on levels of handover of 25,000 hours, 12,000 hours and 7,500 hours. The Ministerial direction to Health Boards for 2024/25 is no handovers of more than one hour, which equates to the 7,500 hours above.

### Supporting the Health and Care Workforce

Our Workforce Transformation and Planning Team are producing a Strategic Workforce Plan to shape the development of our workforce and ensure we have the culture, capability, and capacity to deliver the quality of care our patients expect. We have recently appointed a Retention Lead to further drive change in the organisation to retain our people in the Trust.

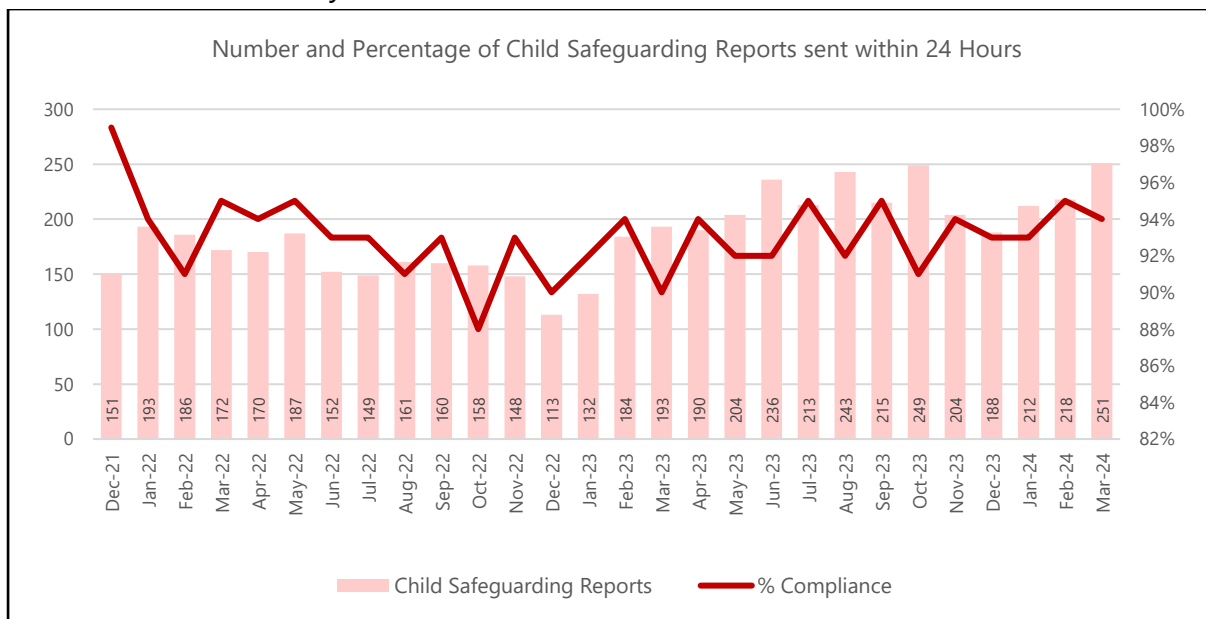
Our Culture and Organisational Development Team are leading changes to our workplace culture to improve the wellbeing of our workforce. Whilst our Equality, Diversity, and Inclusion Team drive change to ensure that we are maintaining a safe and inclusive workplace for our people.

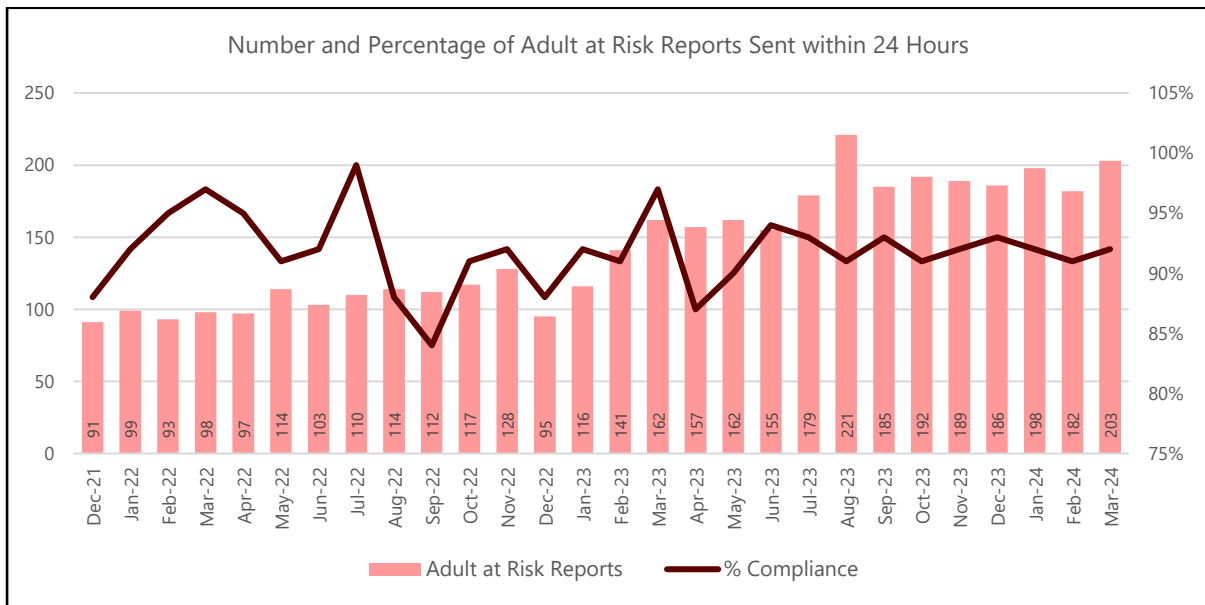
### NHS Finance and Managing within Resources

The Trust achieved financial balance in 2023/24. Please see the 'Finance and Value' section of the Performance Report for further narrative.

### Working Alongside Social Care

The Trust has a significant amount of contact with the population in their home environments, which means the Trust's people can identify issues for social care. A key area is safeguarding reporting for adults and children. The Trust achieves a high level of reporting within 24 hours and these key metrics are reported to every committee and to every Trust Board.





The Trust continues to operate a Falls Level 1 response, providing nine day time resources (at least one resource per HB), two night-time regional vehicles and one Health Board specific resource, in addition to the Level 2 paramedic and therapy joint Falls and Frailty responses in BCUHB and ABUHB. These resources combined responded to over 13,000 incidents during the year, which was approximately 5% of all responded incidents. The Trust is currently undertaking a modelling exercise to 'right size' these resource types across Wales to optimise the response to demand and our ability to provide the right response first time.

### Accountability Conditions

The Trust submitted its last IMTP (2023/26) to Welsh Government on 31 March 2023 following Trust Board approval. Welsh Government approved the Trust's IMTP on 12 September 2023. Following approval, the Director General issued Accountability Conditions on which approval is based on 2 October 2023 as follows:

- Demonstrate delivery of a robust savings plan supported by an opportunities pipeline to maximise its improvement trajectory and develop robust mitigating actions to manage financial risks.
- Demonstrate actions are being taken to mitigate expenditure in volume and inflationary growth pressures beyond funded levels, as far as possible, throughout the financial year to ensure you maintain financial balance.

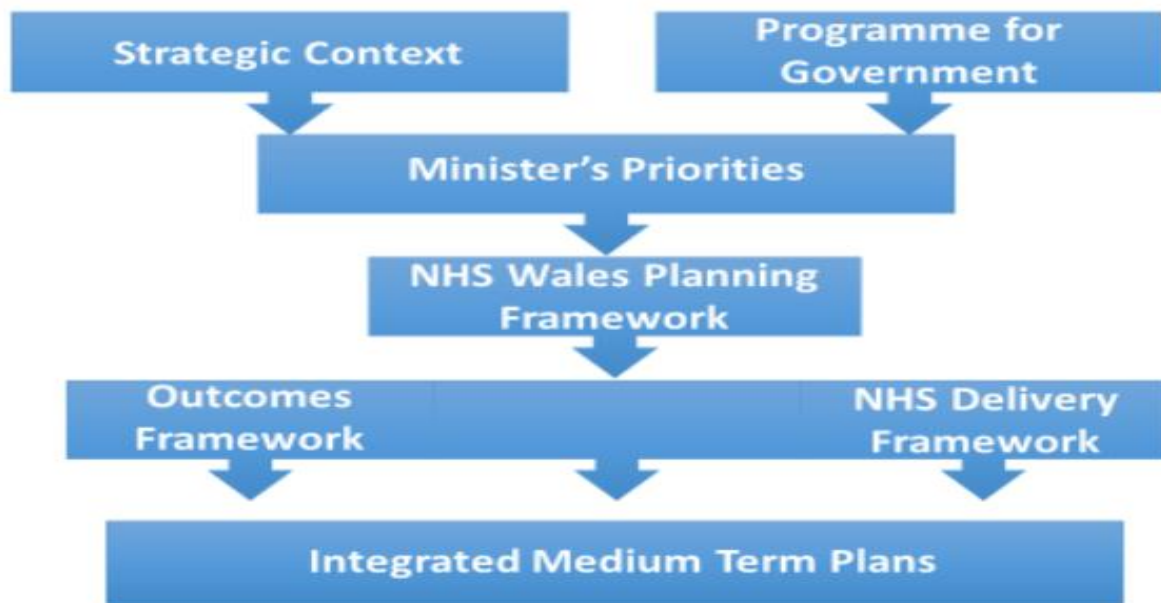
- Demonstrate actions are being taken to mitigate any residual costs in relation to the legacy of COVID.
- Continue to make progress with the organisations’ approach to allocative value and the population health resource agenda where possible.

These four financial areas have been monitored by the NHS Executive, Financial Planning and Delivery Team on a quarterly basis, and assurance on our financial position is provided through our Finance & Performance Committee and the Board. The Trust has delivered its savings plan for the year, with a significant proportion being recurrent savings. We have also managed the impact of inflationary growth pressures and the ongoing costs of COVID-19 in delivering a balanced financial position.

We have worked closely with Value in Health Centre to further develop our value based health care approach within the Trust and our IMTP for 2024/25 will set out how we will make further progress on the population health agenda.

**NHS Wales**

The Trust is subject to two key frameworks, the NHS Wales Planning Framework, and the NHS Wales Delivery Framework: -



The 'Ministerial Priorities' have been covered above. The IMTP is a separate document and is publicly available on the Trust's website [here](#). For 2023/24 the NHS Wales Delivery Framework identifies the following metrics for the Trust, with the Trust's 2023/24 performance then identified on:

- a. Percentage of emergency responses to Red calls arriving within (up to and including) eight minutes (65%): the Trust achieved 50.73% in 2023/24 compared to 49.33% in 2022/23. See also the response times sub section of the Our Patients (Quality, Safety and Patient Experience section for further information.
- b. Median emergency response time to Amber calls (12 month improvement trend): the Trust achieved one hour and 39 minutes in 2023/24 compared to two hours and 35 minutes in 2022/23.
- c. Percentage of sickness absence rate of staff (12 month reduction trend): in January 2024 the rate of absence was 8.89%, above the 6% 2023/24 IMTP ambition and higher than January 2023.
- d. Turnover rate for nurse and midwifery registered staff leaving NHS Wales (rolling 12 month reduction against a baseline of 2019-20): nurses and midwives account for a smaller proportion of the Trust's workforce, which is more emergency focused e.g. Paramedics. Overall turnover in 2023/24 (Apr to Feb) was 9.46%, compared to 11.05% in 2022/23.
- e. Agency spend as a percentage of total pay bill; agency costs for 2023/24 totalled £1.042m which was 0.5% of pay bill. The majority of this was due to the "cohorting" costs in the early part of the financial year. Patient "cohorting" i.e., the holding of patients in cohorts by the Trust outside emergency departments, in order to release emergency ambulances for other calls, was trialled in 2023/24, but not considered value for money and stopped.
- f. Percentage headcount by organisation who have had their Personal Appraisal & Development Review (PADR)/medical appraisal in the previous 12 months (85%): as at February 2024 79.25% of the Trust's staff had received a PADR in the previous 12 months. See also the Our People section for further information.

- g. Percentage of calls ended following a telephone assessment (hear & treat) (17%): the Trust achieved 14.1% (April to Jan) in 2023/24, compared to 12.9% in 2022/23.

In addition to the quantitative measures the Trust also undertakes a range of qualitative assessments returns to Welsh Government: -

- dementia care;
- foundational economy;
- learning disabilities;
- strategic equality plan;
- value based healthcare; and
- decarbonisation.

The above were submitted to WG on 15<sup>th</sup> April 2024 and are available on request.

## 1.15. Workforce Management and Well-being

### Staff Well-being

The Trust has a comprehensive health and wellbeing offer. Our clinically led Occupational Health and Wellbeing services support our people to be well at work and performing at their best. We are unique in the sector in that our wellbeing services are led by Clinical Psychologists, ensuring the that are applying the best evidence in the delivery of our services.

Our wellbeing team are highly responsive offering prompt assessment and signposting to a range of support services both internal and external to the Trust. Our team offer compassionate and validating care shaped to the challenges that our people face. Detailed local knowledge that spans the breadth of Wales supporting our people to access the right support tailored to their individual needs. We offer regular site visits to CCCs, Hospitals and Office Sites across Wales. We offer support to our staff and volunteers within the Trust. We are using our new clinical record system to collect and analyse data which will shape our offer.

Our employee assistance program Health Assured offers 24-hour support to our people including access to financial advice, legal advice and 8 sessions of counselling per difficulty per year. Health Assured can assess risk of suicide and support access to appropriate services. In addition, we promote The Ambulance Services Charity 24-hour crisis helpline to those requiring urgent support and advice regarding mental health and suicide risk. Both individuals and managers concerned about someone can access the helpline. We have an online portal that can be accessed from personal devices, as well as within the Trust, called <https://wastkeep talking.co.uk/>, which provides signposting information to organisations that support the sector. We maintain strong links with these organisations including Canopi – offering brief therapy to NHS Wales staff.

We have a small Clinical Psychology provision offering evidence-based trauma-focused therapy to our people supported by an Assistant Psychologist. We are currently training in SPRING – an innovative remote Post Traumatic Stress Disorder treatment developed in Wales. Our Clinical Psychology and Wellbeing team frequently offer consultation to managers to support our staff with complex mental health difficulties and suicide risk.

Our Wellbeing Service offers REACT training – an approach to providing peer-to-peer emotional support at work. Supporting our people to navigate important conversations with each other about their wellbeing. We support a peer support network through the Trust to further encourage our people to support each other. A total of 462 individuals have now been trained in REACT.

Our Trauma Risk Intervention Management (TRiM) network provides an evidence-led response to potentially traumatic events that our people face in the course of their duties. Across 2023/2024 there were a total of 1418 offers of support by the TRiM network supporting our people following challenging situations at work. Referral to TRiM can be made by staff or managers.

Our Chaplaincy service offers support and guidance to our people throughout south, mid and west Wales. We are expanding our offer into the north this year.

Our services are advertised regularly through many mediums, including posters, leaflets, outreach by the Occupational Health and Wellbeing Team, Yammer, Intranet, and information regularly passed to managers. There is also a dedicated Occupational Health and Wellbeing Intranet site with up-to-date information on all services available to our people, along with contact details.

We are in the process of producing the new Health and Wellbeing Plan for 2025/2029 which will lay out of our approach to wellbeing initiatives within the Trust. We are committed to improving the wellbeing of our people particularly by using our data to drive our priorities, empowering managers to provide support our people and provide psychological safety for their teams, ensuring we are guiding the improvement of workplace conditions and advocating for our people to ensure they receive the right services and support.

### **Health and Safety**

The 2023/24 year continued to be a challenging year for the Trust in regard to ensuring the health, safety, and welfare of its people. Whilst there is a strong level of internal control with respect to metrics provided to the Health and Safety Executive; challenges around incident reporting times or handlers confirming staff sickness absence to the Health and Safety function significantly improved Trust compliance to the timeliness of Reporting of Injuries, Diseases and Dangerous Occurrences Regulations to the Health and Safety Executive.

The health and safety corporate Risk 199, *'Failure to embed an interdependent and mature health and safety culture which could cause harm and a breach in compliance with Health & Safety statutory legislation'*, was subject to further review in November 2023 with the risk subsequently reduced from 16 to target score of 10 due to several deliverables achieved which provided a greater level of confidence within the Trust.

Following significant investment to support the Workforce Transformation Business Case, the new model commenced in Q3 2022 and the new structure became completely embedded into the organisation at all levels throughout the Trust in 2023/24.

Four key workstreams identified from the Working Safely Programme have been undertaken and are currently being processed through the Trusts approval process.

Other actions identified on the Working Safely Action Plan were incorporated into business-as-usual activities via the Annual Safety Plan, which support the Trust's IMTP objectives. Fifty percent of these were completed with the outstanding actions to be carried over to the Trust's IMTP for 2024/25.

Work continued at strategic and local levels throughout the Trust in the reduction of fume exposure. Delays outside emergency departments heavily contributed to a volume of Datix incidents citing ill health effects from potential exposure to diesel fumes. This significantly impacted on team capacity to complete planned proactive work against the Health and Safety Annual Improvement Plan.

Further surveys were undertaken at seven priority sites in Q4 2023 and found not to have consistently exceeded the legislative Workplace Exposure Limit as required by the Control of Substances Hazardous to Health (2002) Regulations. Anomalies were identified and investigated with potential rationale for the levels. A third tranche of environmental monitoring is to be undertaken in Q4 2023/24 - Q1 2024/25.

Current working groups with associated Health Boards continue to further identify and implement pragmatic solutions with 95% of identified actions completed. The remaining 5% sit with Health Boards for medium term action/investment.

### **Workforce Planning**

Workforce planning continues to play a key role in the Trust's ability to achieve its strategic objectives. The last few years have seen close working with its colleagues in education and development, and with key stakeholders both within and outside the organisation to ensure availability of fully trained and capable staff working at their optimum to ensure positive patient experience.

The year 2023/24 has not seen significant recruitment and training due to the financial saving plans request from Welsh Government. The biggest intake was around the Big Bang recruitment of NQPs into the EMS service. The EMT2/3 discussion currently ongoing with our Trade Union partners has also meant that

there has been no recruitment as the team awaits the final decision. There has been some recruitment and training across some service areas either as a strategic decision-making outcome or to cover vacant positions. This has resulted in the numbers below being added to the total workforce: -

- 84 hires for Emergency Medical Service;
- 94 hires for Emergency Medical Service Coordination Service;
- 78 hires for the 111 service;
- 51 hires for Ambulance Care (excludes Ambulance Care Contact Centre).

The Trust also received support from its volunteers: -

- Volunteer Car Service Drivers;
- New Community First Responders;
- Volunteer Chaplains.

The resultant change in workforce numbers is reflected in the Accountability Report.

## 1.16. Decision-making and Governance

### Trust's Governance and Accountability Framework

The Trust Board is accountable for governance, risk management and internal control in the organisation. The Board is supported by seven Committees, the particulars of which are in the Accountability Report at Section B of the Annual Governance Statement.

The management governance structure consists of the Executive Leadership Team (ELT) -with the group's name being amended from the Executive Management Team in year; however, the constitution of the group remained the same which is Chaired by the Chief Executive and attended by the Trust's Directors. The group supports the CEO in discharging his accountabilities. The ELT meets weekly for formative discussions, peer support and decision making. A series of sub-groups including the Assistant Directors' Leadership Team, Clinical Quality Governance Group, Policy Group, Pandemic Governance Group, National Health and Safety Committee and Quality and Performance Management Framework Steering Group each report into the ELT through an Alert, Advise and Assure (AAA) reporting mechanism. The Strategic Transformation Programme Board is the executive group that oversees the

development and delivery of the IMTP and is supported by a number of Programme Boards aligned to the IMTP. The Executive Finance Group meets regularly and is comprised of the ELT membership and finance team.

Each Directorate has a governance structure relevant to the size and portfolio of its Director. Further details on the Trust's governance and accountability arrangements, and audit and assurance arrangements are set out in the section H 'Review of Effectiveness' within the Annual Governance Statement.

### **Ambulance Commissioning**

A key aspect of the Trust's accountability and governance framework is that the Trust is a commissioned service for 111, EMS and NEPTS. Whilst EMS and NEPTS have been commissioned for some time e.g. EMS started on 01 April 2015, 111 commissioning began in May 2023.

There are two sets of Commissioners for the Trust's services. During 2023/24, 111 was commissioned on behalf of Health Boards, through the 111 Board, whilst EMS and NEPTS were commissioned, again on behalf of the Health Boards, by the EASC. The Trust provides a 'provider report' to both Committees.

Both Committees are supported by a range of sub-committees and meetings, and the Trust provides more detailed reports to these groups. This is in addition to the accountability mechanism direct to Welsh Government through the 6-monthly Joint Executive Team meetings and the bi-monthly Integrated Quality, Planning & Delivery meetings.

The Trust continued to receive financial support from EASC during 2023/24; in particular for the maintenance of an additional 90 FTEs for front-line EMS. The Trust also received additional funding from 111 Commissioners, over and above core funding, for more core handlers (an additional ten).

In addition to the significant level of commissioning scrutiny on its quality and performance, the Trust is also commissioned to deliver on a range of commissioning intentions across the three services. The Trust has made good progress on these and will report its outturn performance in 2024/25.

In the interests of patient safety, the Trust continues to operate a collaborative and open style of working with its commissioners. Further information on EASC and the Trust can be found at [here](#). As of 01 April 2024, the EASC evolved into the NHS Wales Joint Commissioning Committee. During this transition, the previous website will remain active; however, the new Joint Commissioning Committee's website is available [here](#) for updates and information.

### **Well-being of Future Generations (Wales) Act 2015**

Please refer to the 'Partnerships and System Contribution' and 'Delivering in Partnerships' sections of the Performance Report for the Trust's position and progress on the Well-Being of Future Generations (Wales) Act 2015.

### **Welsh Language**

The Welsh Language Standards, effective from 30 May 2019, have given the organisation the opportunity to improve the level of Welsh language services we provide for our patients, services users, and the wider population.

The Trust continues to strive towards ensuring that the Standards are embedded within its processes and systems to ensure that the Welsh language is treated no less favourably than the English language in its services and operations and that members of the public, and staff are able to interact with the Trust in the language of their choice.

Within the Trust's Integrated Medium-Term Plan (IMTP) 2023/26 we have a Welsh language framework that incorporates a new policy and guidance, as well as an action plan to implement Welsh Government's 'Mwy na geiriau/More than just words' action plan, with a focus on an active offer of Welsh across our services. Our ability to communicate in Welsh with the public and staff has been strengthened via the development of our internal Welsh language translation service.

The Trust provides an annual account to the Welsh Language Commissioner on compliance with its Welsh Language Standards under the Welsh Language (Wales) Measure 2011 via an Annual Welsh Language Report, where a range of statistics such as Welsh Language complaints, staff numbers with Welsh Language skills and recruitment numbers requiring Welsh Language can be found.

This report must be published on the Trust's website by the end of September each year, in accordance with Standard 120 of the Regulations. When available this report will be published on the '[Publications](#)' page of the Trust's website.

## **Sustainability**

The Trust is committed to reducing its impact on the environment and supports the Welsh Government's ambition for the public sector to be carbon neutral by 2030. Under the NHS Wales Decarbonisation Strategic Delivery Plan, the Trust is required to support stringent Welsh Government environmental targets and key actions in support of these include (but are not limited to) reducing emissions from its estate and fleet as far as possible before 2030. A Decarbonisation Action Plan (DAP) has been produced, detailing actions, action owners and timelines for completion. The DAP is submitted to Welsh Government and updated annually. It is also included as an appendix within the Trust's IMTP, and sustainability is a central theme running through the Plan. The delivery of the DAP is overseen by a Decarbonisation Programme Board which reports through internal governance mechanisms to both the Capital Management Board and the Finance and Performance Committee, on a regular basis. This Programme Board is supported by a number of workstreams including a specific focus on transportation, and a delivery of Estates Funding Advisory Board funded schemes.

Following current guidance, decarbonisation qualitative and quantitative reports are submitted annually to the Welsh Government detailing carbon reduction progress, challenges, and risks. In mid-April 2024 NHS organisations submitted their qualitative review of progress over 2023/24 against their DAPs for this period as part of the NHS Performance Framework. The Trust also reports on delivery of the DAP to the NWSSP Decarbonisation Reporting Team on a quarterly basis, which informs the work of the National Decarbonisation Programme Board. The Trust's carbon reporting data continues to be reported on an annual basis in line with Welsh Government set methodology and timescales.

## 1.17. Conclusions and Look Forward

2023/24 has been another extraordinary year for the Trust as it has continued to respond to a number of internal and external pressures. There is no doubt that the Trust's staff have again stepped up to the challenge, as have the Trust's partners.

EMS performance has been recognised as challenging for a long time. Transformation of our service offer is a necessity (not an option) for reducing handover lost hours along with handover reduction by Health Boards. The Trust also needs to continue its focus on core activities like abstractions, production, and utilisation.

111 has seen a clear improvement in performance over the past 12 months and the service is undoubtedly more resilient; however, the current high levels of demand, a commissioned reduction in call handlers and clinicians, and a short term reduction in the recruitment pipeline to facilitate the delivery of a major new 111 system, may mean that the improved performance comes under pressure during 2024/25. The Trust and Commissioners will need to keep the level of demand under review and determine whether a reduction in capacity will affect performance into next year.

Whilst the Trust has stepped up to meet the challenge, patient experience, and safety in 2023/24 continue to not be at the levels the Trust, or its stakeholders, aspire to. The reasons are complex and multiple, with some directly within the Trust's control and others that are not. The Trust continues to work on actions within its control to mitigate this risk including, for example, maintaining high levels of Emergency Ambulance production and fully rolling out the CHARU service.

The Trust recognises that the organisational and broader health system landscape has changed over the past few years. This has placed even greater emphasis on the need for system wide collaboration, developing longer-term solutions that meet the needs of the people of Wales today, and of future generations, focussing on improving clinical outcomes, patient experience and being value driven.

The long-term Strategic Framework for 2030, 'Delivering Excellence', which was agreed in 2019, sets out the Trust's ambition to move from being a traditional ambulance and transport service, to being a trusted provider of out-of-hospital high quality care, ensuring that patients receive the right advice and care, in the right

place, every time, with a greater emphasis on providing care closer to home. The Trust’s IMTP 2024/27 provides further details on the Trust’s strategic plans.

### 1.18. Links to Further Information

The Trust reports delivery against its IMTP throughout the year and reports on performance to every Trust Board meeting through the Monthly Integrated Quality and Performance Report. For further information and to view these reports please click on the following links: -

<b>Board Date</b>	<b>Board Agenda Item</b>	<b>Link to Trust Board Papers (Public)</b>
25 May 2023	9 and 13	<a href="#">Trust Board Papers – May 2023</a>
27 July 2023	10 and 14	<a href="#">Trust Board Papers – July 2023</a>
28 September 2023	9 and 13	<a href="#">Trust Board Papers – September 2023</a>
23 November 2023	9 and 13	<a href="#">Trust Board Papers – November 2023</a>
25 January 2024	11 and 14	<a href="#">Trust Board Papers – January 2024</a>
28 March 2024	8 and 9	<a href="#">Trust Board Papers – March 2024</a>

Ambulance Service Indicators: each health board receives a performance indicator dashboard, from Welsh Government, to ensure consistent reporting in their annual reports. The Trust is not a Health Board and is a commissioned service by EASC; consequently, Welsh Government do not issue a dashboard to the Trust. Whilst no dashboard exists, the Trust considers itself a very transparent ambulance service, with the publication of the monthly Ambulance Service Indicators by EASC and Welsh Government, Joint Executive Team (6-monthly) and Integrated Quality, Planning and Delivery meetings (2-monthly).

Performance Report Contact Details: Should you require any further information on this Performance Report, please contact Hugh Bennett, Assistant Director - Commissioning and Performance on [hugh.bennett2@wales.nhs.uk](mailto:hugh.bennett2@wales.nhs.uk).



GIG  
CYMRU  
NHS  
WALES

Ymddiriedolaeth GIG  
Gwasanaethau Ambiwylans Cymru  
Welsh Ambulance Services  
NHS Trust

## PART 2: - ACCOUNTABILITY REPORT

The Accountability Report is intended to meet key accountability requirements to the Welsh Government. The requirements of the Accountability Report are based on the matters required to be dealt with in a Directors' Report, as set out in Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of Statutory Instrument 2008 No 410, and in a Remuneration Report, as set out in Chapter 6 of the Companies Act 2006 and Schedule 8 of SI 2008 No 410.

The requirements of the Companies Act 2006 have been adapted for the public sector context as set out in the Government Financial Reporting Manual (FRM). It will, therefore, cover such matters as directors' salaries and other payments, governance arrangements and the audit certificate and report. The Accountability Report will be signed and dated by the Accountable Officer. The Accountability Report consists of three main parts. These are:

**The Corporate Governance Report:** This Report explains the composition and organisation of the Trust's Board and governance structures and how they support the achievement of the Trust's objectives. The Corporate Governance Report itself is in three main parts: the Directors' Report, the Statement of Accounting Officer's Responsibilities, and the Governance Statement.

**The Remuneration and Staff Report:** The Remuneration and Staff Report contains information about senior managers' remuneration. It will detail salaries and other payments, the Trust's policy on senior managers' remuneration and whether there were any exit payments or other significant awards to current or former senior managers. In addition, the Remuneration and Staff Report sets out the membership of the Trust's Remuneration Committee, and staff information regarding numbers, composition, and sickness absence, together with expenditure on consultancy and off payroll expenditure.

**Parliamentary Accountability and Audit Report:** The Parliamentary Accountability and Audit Report provides information on such matters as regularity of expenditure, fees and charges, and the audit certificate and report.

## 2.1 Corporate Governance Report

This Corporate Governance Report details the composition of the Trust's Board and governance structures and how they support the achievement of the Trust's objectives. The report explains the management and control of resources and the extent to which the Trust complies with its own governance requirements, including how the Trust has monitored and evaluated the effectiveness of its governance arrangements. It is intended to bring together in one place matters relating to governance, risk, and control.

The Corporate Governance Report aims to provide the reader with a clear understanding of the organisation and its internal control structure, the stewardship of the organisation and an explanation of the risks the organisation is exposed to. Where there are weaknesses reported in the report, an explanation is provided on how these are being addressed. The Corporate Governance Report consists of three main parts which are:

- The Directors' Report;
- The Statement of Accounting Officer's Responsibilities and Statement of Directors' Responsibilities in Respect of the Accounts;
- The Governance Statement.

### 2.1.1 The Directors' Report

The Directors' Report provides details of the Board, Executive Team and any other individuals who were Directors of the Trust and have, or had, authority or responsibility for directing and controlling the major activities of the Trust at any point during the year.

Where information normally presented in this report is discussed elsewhere in the Annual Report and Accounts, this will be cross-referenced, and the corresponding citation provided.

#### **a) Details of the Chair, Chief Executive and Other Directors**

The details of the Chair, Chief Executive and any other individuals who were Directors of the Trust at any point during the financial year, and up to the date that the Annual Report and Accounts were approved, are provided in the Governance Statement which forms part of this Corporate Governance Report.

The composition of the Trust Board and the names of the Directors forming the Audit Committee are also provided in the Governance Statement. Board Members are listed below, together with in-year changes.



**Voting Members of the Board 2023/24 as at 31 March 2024**

**Colin Dennis**



**Trust Board Chair**

Remuneration Committee  
Chair

**Prof. Kevin Davies**



**Vice Chair (Until 30  
November 2023) and Non-  
Executive Director (From 01  
December 2023)**

Champion for armed forces  
and veterans; mental health

**Peter Curran**



**Non-Executive Director  
(From 01 February 2024)**

Chair of the Audit  
Committee

**Bethan Evans**



**Non-Executive Director**

Chair of Quality, Patient  
Experience and Safety  
Committee  
Champion for Welsh Language,  
Infection Prevention & Control,  
and Putting Things Right  
(Patient Safety)

**Paul Hollard**



**Non-Executive Director  
(Until the 31 March  
2024)**

Chair of People and  
Culture Committee,  
Champion for; children  
and young people; raising  
concerns

**Ceri Jackson**



**Non-Executive Director  
(Until 30 November 2023)  
and Interim Vice-Chair (From  
01 December 2023)**

Chair of Charity Committee  
Champion for digital and  
transformation, and older  
persons

**Hannah Rowan**



**Non-Executive Director**

Chair of the Academic  
Partnerships Committee  
(Champion for; equality  
and research)

**Joga Singh**



**Non-Executive Director**

Chair of the Finance and  
Performance Committee

**Jason Killens**



**Chief Executive Officer**

Accountable Officer





**Lee Brooks**



**Executive Director of  
Operations**



Champion for emergency  
planning





<p><b>Rachel Marsh</b></p> 	<p><b>Executive Director of Strategy, Planning &amp; Performance</b> Joint Executive Lead for the Finance and Performance Committee</p>	<p><b>Chris Turley</b></p> 	<p><b>Executive Director of Finance and Corporate Resources</b> Joint executive lead for Finance and Performance Committee; Executive lead for Audit Committee; Charity Treasurer; Fire safety champion</p>
<p><b>Liam Williams</b></p> 	<p><b>Executive Director of Quality &amp; Nursing</b> Caldicott Guardian Executive lead for Quality, Patient Experience and Safety Committee Champion for children and young people and putting things right</p>	<p><b>Andy Swinburn</b></p> 	<p><b>Executive Director of Paramedicine (Voting member from 01st January 2024)</b></p>

**Non-Voting Members of the Board 2023/24 as at 31 March 2024**

<p><b>Estelle Hitchon</b></p> 	<p><b>Director of Partnerships &amp; Engagement</b> Executive lead for Academic Partnership Committee and Charity Committee</p>	<p><b>Angela Lewis</b></p> 	<p><b>Director of People and Culture (From 20 April 2023; previously Director of Workforce and Organisational Development)</b> Executive lead for People and Culture Committee and Remuneration Committee; Champion for violence and aggression and equality</p>
<p><b>Trish Mills</b></p> 	<p><b>Board Secretary (From 08 March 2024 title changed to Director of Corporate Governance/Board Secretary)</b> Champion for Welsh Language</p>	<p><b>Hugh Parry</b></p> 	<p><b>Trade Union Representative at Trust Board</b></p>

<b>Damon Turner</b>	<b>Trade Union Representative at Trust Board</b>	<b>Jonny Sammut</b>	<b>Director of Digital Services (From 27 September 2023)</b> Senior Information Risk Officer
			

<b>Board Members who left Board positions in-year</b>			
<b>Non-Voting Members</b>		<b>Voting Members</b>	
<b>Leanne Smith</b>	<b>Interim Director of Digital Services (Until 11 October 2023; inclusive of a handover period)</b> Senior Information Risk Officer	<b>Brendan Lloyd</b>	<b>Executive Medical Director (Until 31 December 2023)</b>
			
<b>Martin Turner</b>	<b>Non-Executive Director (Until 31st January 2024)</b> Chair of Audit Committee until 31 January 2024		
			

Further to the changes reflected in the above tables, Board member changes made during 2023/24 are set out below. A skills matrix was developed in 2023/24 for the campaigns for Non-Executive Directors and will be updated with changes to the Board as they occur. The above and below changes had no detrimental impact on the balance of the Board or on collective decision-making; the Board had a full complement of voting members at all times.

- Professor Kevin Davies' tenure as Vice-Chair of the Trust Board was extended from the 31 August 2023 to the 30 November 2023. He stepped down as Vice-Chair effective 30 November 2023 and was further extended in the role as Non-Executive Director from the 01 December 2023 until the 30 September 2024;

- Ceri Jackson was appointed as interim Vice-Chair effective 01 December 2023 until 30 September 2024 (or sooner should a substantive Vice-Chair be appointed before that date);
- Martin Turner's term as a Non-Executive Director was extended from the 13 December 2023 to 31 January 2024 to allow for consistency and stability of the Trust Board whilst recruitment activities were ongoing;
- Peter Curran, Non-Executive Director, began his first term effective 01 February 2024, taking over from Martin Turner as the Chair of the Audit Committee;
- Brendan Lloyd, Executive Medical Director, retired from the organisation effective 31 December 2023, at which point the voting position on the Board moved to the Director of Paramedicine, effective 01 January 2024;
- The resignation of the Executive Medical Director did not affect the number of voting positions on the Board, as the voting designation moved to the Director of Paramedicine effective 01 January 2024. The total number of Board members (voting and non-voting) reduced by one in total, therefore;
- Jonny Sammut joined the Board as substantive Director of Digital Services and as a non-voting member, effective 27 September 2023. Leanne Smith remained in the interim role until 11 October 2023 to deliver an effective handover and to support the induction of Jonny Sammut into the Trust.

The members of the Trust's Audit Committee as at 31 March 2024 were Peter Curran (Chair), Paul Hollard, Ceri Jackson, and Joga Singh. The membership of the Committee changed in year due to the retirement of Martin Turner as a Non-Executive Director effective 31 January 2024. Peter Curran was appointed to the Trust Board and as Chair of the Audit Committee effective 01 February 2024.

#### **b) Declarations of Interest**

The Register of declarations of interest for Directors can be found on the Trust website, [Board Member Register of Interests as at 31 March 2024](#). The Standards of Business Conduct Policy which was revised and approved by the Board in July 2023 was implemented throughout 2023/24.



### **c) Personal Data Related Incidents**

Information on personal data related incidents which have been formally reported to the Information Commissioner's Office and "serious untoward incidents" involving data loss or confidentiality breaches are detailed in the Governance Statement, which forms part of this Corporate Governance Report. A new principal risk has been approved for inclusion on the Corporate Risk Register in relation to compliance with Data Protection Legislation.

### **d) Environmental, Social and Community Issues**

The Trust is aware of the potential impact its operation has on the environment and it is committed to:

- ensuring compliance with all relevant legislation and Welsh Government Directives;
- sharing the Welsh Government's ambition for public bodies to be carbon neutral by 2030;
- working in a manner that protects the environment for future generations by ensuring that long-term and short-term environmental issues are considered;
- preventing pollution and reducing potential environmental impact; and
- maintaining for the foreseeable future its ISO 14001 environmental management accreditation.

The Performance Report provides further details of the Decarbonisation Action Plan, the work of the Patient Experience and Community Involvement Team and our volunteers during 2023/24. It also details the Trust's involvement in the Regional Partnership Boards and the formal inclusion of the Trust in the Well-being of Future Generations (Wales) Act 2015 from July 2024.

### **e) Cost Allocation and Charging Requirements**

The Directors confirm that they have complied with the cost allocation and charging requirements set out in His Majesty's Treasury guidance.

## 2.1.2 Statement of Accountable Officer's Responsibilities

The Accountable Officer is required to confirm that, as far as they are aware, there is no relevant audit information of which the Trust's auditors are unaware, and the Accountable Officer has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Trust's auditors are aware of that information.

The Accountable Officer is also required to confirm that the Annual Report and Accounts as a whole, is fair, balanced, and understandable and that they take personal responsibility for the Annual Report and Accounts and the judgments required for determining that on the whole, it is fair, balanced, and understandable.

### Statement

The Welsh Ministers have directed that the Chief Executive should be the Accountable Officer to the Trust.

The relevant responsibilities of Accountable Officer, including their responsibility for the propriety and regularity of the public finances for which they are answerable, and for the keeping of proper records, are set out in the Accountable Officer's Memorandum issued by the Welsh Government.

As Accountable Officer, I can confirm that, as far as I am aware, there is no relevant audit information of which the Trust's auditors are unaware and that I have taken all the steps that I ought to have taken to ensure that I and the auditors are aware of relevant audit information.

I can confirm that the Annual Report, and Accounts as a whole, is fair, balanced, and understandable, that I take personal responsibility for the Annual Report and Accounts and the judgement required for determining that it is fair, balanced, and understandable.



I can confirm that I am responsible for authorising the issue of the financial statements on the date they were certified by the Auditor General for Wales.

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in my letter of appointment as an Accountable Officer.

**Jason Killens**  
**Chief Executive Officer**  
**Date: 12 July 2024**

### 2.1.3 Statement of Directors' responsibilities in respect of the Accounts

The Directors are required under the National Health Service (Wales) Act 2006 to prepare accounts for each financial year. The Welsh Ministers, with the approval of the Treasury, direct that these accounts give a true and fair view of the state of affairs of the Trust and of the income and expenditure of the Trust for that period.

In preparing those accounts, the Directors are required to:

- apply on a consistent basis accounting principles laid down by the Welsh Ministers with the approval of the Treasury;
- make judgements and estimates which are responsible and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the account

The Directors confirm that they have complied with the above requirements in preparing the accounts.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the authority and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction by the Welsh Ministers.

**By Order of the Board**

**Signed:**



**Colin Dennis**

**Chair of the Trust Board**

**Date: 12 July 2024**



GIG  
CYMRU  
NHS  
WALES

Ymddiriedolaeth GIG  
Gwasanaethau Ambiwylans Cymru  
Welsh Ambulance Services  
NHS Trust

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**Jason Killens**  
**Chief Executive Officer**  
**Date: 12 July 2024**

**Chris Turley**  
**Executive Director of Finance and Corporate Resources**  
**Date: 12 July 2024**

## 2.1.4 The Governance Statement

This Governance Statement demonstrates how we managed and controlled resources in 2023/24 and the extent to which we complied with our own governance requirements, including how we have monitored and evaluated the effectiveness of these arrangements. In doing so, it brings together all disclosures relating to governance, risk, and control.

### a) Scope of Responsibility

The Trust Board is accountable for governance, risk management and internal control in the organisation. The Chief Executive, and Accountable Officer of the Trust, has responsibility for maintaining appropriate governance structures and procedures. This includes ensuring that the Trust has a sound system of internal control that supports the achievement of the organisation's policies, aims and objectives, whilst also safeguarding the public funds and the organisation's assets. For the year ended 31 March 2024, and through to the date of approval of the Annual Report and Accounts, these have been carried out in accordance with the responsibilities assigned by the Accountable Officer of NHS Wales.

The Executive Leadership Team assists the Chief Executive in discharging his accountabilities and it meets weekly for formative discussions, support and decision making. A similar structure is mirrored for Assistant Directors in the Assistant Directors' Leadership Team. Both forums were reviewed for their effectiveness during 2023/24 and changes made to their terms of reference and operating arrangements.

The Annual Report outlines the different ways the Trust has worked, both internally and with partners, in response to the system pressures in planning and providing services. It explains arrangements for ensuring standards of governance are maintained, risks are identified and mitigated, and assurance has been sought and provided. Where necessary, additional information is provided in the Governance Statement. However, the intention has been to reduce duplication where possible. It is therefore necessary to review other sections in the Annual Report alongside this Governance Statement.

## **b) Governance Framework**

Governance describes the ways that organisations ensure they are run efficiently and effectively. It also describes the ways organisations are open and accountable to the people they serve for the work they do. For the Trust, good governance is about creating a framework within which we:

- Provide our patients with good quality healthcare services.
- Are transparent in the ways we are responsible and accountable for our work.
- Ensure we continually improve the ways we work and demonstrate our commitment to the duty of quality.
- Adhere to principles of good governance and the Nolan Principles.

Ensuring good governance is at the core of how we serve our patients, support our staff, and sustain our organisation. This is reflected in the structures, systems, and processes we establish to manage our responsibilities effectively as well as the behaviours we demonstrate and standards we adhere to. Central to this framework is our people - their dedication, professionalism, and the ethical standards by which they conduct their work play a pivotal role in upholding our governance standards.

Our approach to governance is dynamic, involving continuous scrutiny of our performance and a commitment to the Duty of Quality. In 2023/24 the integrated governance programme introduced a holistic approach to governance that aims to streamline and unify the mechanics and dynamics of governance at the Trust. It involves the application of a set of simplified governance principles to the existing, maturing, and emerging elements of the Trust's governance, accountability, risk, and assurance frameworks. This will support coherence, efficiency, and accountability at all levels from 'floor to board'.

The Trust's governance framework houses the structures, systems, processes, and behaviours NHS Wales health bodies are required to establish for ensuring good governance, and they include but are not limited to:

- Standing Orders, which incorporates the Scheme of Reservation and Delegation of Powers, and the Standing Financial Instructions.

- The requirement for a unitary Board and the Committees that support the Board, together with their terms of reference.
- How line managers operate, including standards of business conduct and accountability.
- Annual business planning via the Integrated Medium-Term Plan and local directorate plans.
- The Quality and Performance Management Framework.
- Policies and procedural guidance for staff.
- Risk registers and assurance frameworks.
- Internal audit; and
- Scrutiny by external assessors including Audit Wales, the Welsh Government, Health Inspectorate Wales, and other stakeholders.

The Trust has agreed Standing Orders for the regulation of its work. These are designed to translate the statutory requirements set out in the NHS (Wales) Act 2006 and the National Health Service Trusts (Membership and Procedure) Regulations 1990 (SI 1990 No. 2024) as amended, into day-to-day operating practice. Together with the Standing Orders, they provide the regulatory framework for the business conduct of the Trust and define its ways of working.

On the 20 April 2023 the Audit Committee was alerted to the non-compliance with paragraph 7.4.3 of the Standing Orders with regard to the availability of Board papers ten calendar days ahead of meetings. Whilst the Trust could make continued improvements on uploads to papers to ensure they are at least seven days ahead of Board and Committee meetings, the timeliness of data and information was key and a ten-day period would potentially provide outdated information, particularly when factoring in governance processes ahead of that time. The Standing Orders were amended in November 2023 to provide for a seven-day timeframe.

On the 01 March 2024 the Audit Committee was alerted to the non-compliance with a provision of Standing Orders with respect to the approval of contracts by the Board. This was highlighted through the completion of a reasonable assurance rated internal audit which highlighted this issue. In response to this the Trust has amended the Scheme of Matters Reserved to the Board and Delegated to more clearly set out established practice.

The Audit Committee received a verbal update on the plan to address this in March 2024, and received amendments to the Scheme of Reservation and Delegation of Powers to address this at its April 2024 meeting. Further amendments are being made to this document for review prior to its approval by Trust Board.

In May 2023 the Trust Board approved a temporary amendment to Standing Order 7.2.5 which requires the Trust to hold its Annual General Meeting (AGM) no later than the 31 July each year. The temporary amendment was in response to guidance from the Welsh Government which allowed NHS bodies to hold their AGM no later than 28 September 2023. In response, the Trust held its 2023 AGM on the 27 September 2023.

Other changes made to the Trust's governing documents in-year include a wider review of the Main Standing Order document, Scheme of Reservation and Delegation of Powers and Standing Financial Instructions to reflect the fact that the Model Standing Orders incorporated a change from Community Health Councils to the Citizen Voice Body (Llais), and reflect the requirements of the Health and Social Care (Quality and Engagement) (Wales) Act 2020, the inclusion of the mandated role of the Vice-Chair and additional voting Director (introduced in 2022). Additionally, in November 2023 the Trust Board approved changes to the Scheme of Reservation and Delegation of Powers to reflect the retirement of the Executive Medical Director. The Standing Orders and accompanying documents can be found in the [publications](#) section of our website.

Governance Practice Notes have been developed to aid in the interpretation of parts of the Standing Orders and to provide consistency of approach. These included matters related to the affixing of the Trust's common seal; procedures with respect to Chair's actions, and how we conduct Board and Committee business in private session. These Governance Practice Notes were approved by the Audit Committee in April 2023.

## Trust Board

The Board is accountable for governance, risk management and internal controls. It focuses on the following key areas:

- **Strategy**: Developing the strategy, vision, and purpose of the Trust. Identifying priorities, establishing goals and objectives, applying resources, understanding risks to the achievement of objectives, and allocating funds to support the decisions that need to be made around strategic planning.
- **Embedding Ethical Behaviour**: The Board shapes the culture of the Trust in several ways, including by the way in which it engages with our people, our patients and stakeholders, the way it manages its agenda, by the nature of the discussions at the Board and the relative emphasis given to different performance criteria, by the visibility of its members in the organisation, and by where it chooses to invest time and resources. Board members must live up to the highest ethical standards of integrity and probity and abide by the Nolan Principles.
- **Quality**: Sets organisation wide expectations and accountability for high performance and compliance with the Duty of Quality and the Duty of Candour as set out in the Health and Care (Quality and Engagement) (Wales) Act 2020. Ensures that all staff understand their role in the effective and high-quality provision of care in a governance framework that ensures a balance between trust, constructive debate, and effective challenge in a culture of openness and learning.
- **Managing Risk**: The Board is responsible for ensuring there is a robust system of risk management and internal controls in place, and that they are sighted on the mitigations in place for the principal risks to the delivery of the strategy.
- **Gaining Assurance on the Delivery of Strategy and Performance**: Holding to account, and being held to account, for the delivery of the strategy in accordance with the strategic and performance frameworks developed by the Board, focusing on strategy, performance, culture, and behaviours. Board Members have responsibility for the strategic direction of the Trust, and provide leadership and direction, ensuring sound governance arrangements are in place.

As per the Standing Orders, the Board comprises the Chair, Vice Chair, six Non-Executive Directors and six Executive Directors. The Board is supported by four further non-voting Directors (including the Board Secretary) and two Trade Union partner representatives. There were five non-voting members of the Board until 31 December 2023. From the 01 January 2024, following the retirement of the Executive Medical Director and when the voting designation moved to (the now Executive) Director of Paramedicine, there became four non-voting members of the Board.

The Board holds scheduled meetings bi-monthly, with an additional meeting to approve the Annual Report and Accounts, and an Annual General Meeting. The Trust Board met in public six times in 2023/24, and nine times in private session, where matters of confidentiality and/or commercial sensitivity were discussed. Decisions made in private session of the Board and Committees are thereafter reported in the public session of the Trust Board.

Board and Committee meetings in 2023/24 were appropriately constituted and were all quorate. The Trust did not stand down any of the scheduled Board or Board Committee meetings during 2023/24. The Welsh Ambulance Services Partnership Team (WASPT) which was reconstituted in November 2022 reports to the People and Culture Committee.

In accordance with the Public Bodies (Admissions to Meetings) Act 1960, the Trust is required to meet in public and has done so for its 2023/24 Board meetings. All meetings of the Trust Board in 2023/24 were held at the Cardiff Make Ready Depot. Throughout 2023/24, several Committee meetings have been held as hybrid meetings; however, the majority of them continue to take place virtually over Microsoft Teams. This mode of facilitating meetings is effective given the national remit of the Trust and allows for greater participation from members and attendees located throughout Wales.

To ensure business is conducted in as open and transparent manner as possible, our people, our patients and stakeholders can join the public Board and Committee meetings via Zoom and Teams respectively and have the opportunity to send questions prior to those meetings. Board meetings are livestreamed on the Trust's Facebook page and retained on YouTube and the Trust website for future reference.

Details of how to join a Board or Committee meeting are available on the Trust's website [here](#). Details of meeting dates and member attendance can be found in Appendix one and Appendix two. Agendas and papers for public sessions are published on the Trust's [website](#) seven days before a meeting. The Trust held its 2023 Annual General Meeting via Zoom on 27 September 2023, and this too was [livestreamed](#). The meeting was held in September 2023 as opposed to July (as per the Trust's Standing Orders) as it reflected the extended audit timeline for the 2022/23 Annual Report and Accounts.

A key focus of the Board during the year was delivery of performance and quality assurance and improvement, in an environment where the system pressures in the NHS in Wales continued to be a key feature. Further, significant time is committed at the Board and its Committees to discussing the harm which our patients and our people were, and continue to be, exposed to; and in doing so ensuring the Trust is doing all it can to mitigate this. This continues to be a focus into 2024/25, whilst at the same time ensuring the Trust maintains pace in terms of its strategic transformation to reduce instances of harm.

Decisions and actions were recorded and maintained in the form of full meeting minutes and a supporting action log, both of which are reviewed at each meeting. Key decisions and significant matters of business which require escalation are made by each Committee to the Trust Board after each Committee meeting in the form of an Alert, Advise, Assure (AAA) report. Examples of the key governance and control matters addressed by the Board during 2023/24 were:

- Audit Wales Annual Report.
- Audit Wales Structured Assessment 2023.
- Charitable Funds (the Trust's Charity) accounts and annual report.
- Integrated quality and performance reporting aligned to the balanced scorecard of our patients, our people, value, and partnerships.
- Delivery of the 2023/26 Integrated Medium-Term plan and approval of the 2024/27 plan.
- Regular Monthly Integrated Quality and Performance Reports.
- Regularly financial performance reports.
- Patient and Staff stories.

- The Standards of Business Conduct Policy.
- Risk and Board Assurance Framework.
- The Trust's Risk Management Policy.
- Standing Orders, Scheme of Reservation and Delegation of Powers, Standing Financial Instructions.
- Annual effectiveness reviews and amendments to terms of reference for all Committees.
- The 2024/28 Strategic Equality Plan.
- The Workforce Equality Monitoring Report 2022/23.
- The Gender Pay Gap Report 2022/23.
- Trust Annual Report, accounts, and governance statements; and
- Welsh Language Annual Report.

Further details on the working of the Trust Board in 2023/24 can be found on our website [here](#), including the dates of meetings, papers, minutes, and recordings of past meetings. Additionally, the Board has a 'Board Visibility and Engagement – capturing our experience', Standard Operating Procedure which it follows, to support their leadership of the Trust.

The **Board Development Programme** continued in 2023/24 with a focus on understanding, learning and reflection. The seven scheduled sessions were well attended and designed to stimulate discussion on strategic initiatives; shape culture and behaviours; strengthen system and partnership working; enhance knowledge of the regulatory environment and allow for more detailed briefing of complex issues ahead of formal meetings. Sessions included:

- Focus on the activities of the charity and charity requirements.
- A Non-Emergency Patient Transport Service (NEPTS) showcase.
- Organisational strategy and review of MIQPR metrics.
- Team building activities, e.g. a dedicated Insights session.
- 2024/27 IMTP development.
- Llais (Citizens Voice Body) presentation.
- Conversations around culture.
- Equality, diversity & inclusion workshop and allyship programme.

- Working Safely Programme: A leading safely positive conversations awareness session.
- Structured Assessment and reflections on good governance in the NHS.

On 27 April 2023 Audit Wales attended the Board Development session in relation to their Structured Assessment and reflections on good governance in the NHS, with a particular focus on the role of the Non-Executive Director and their role in relation to challenge and scrutiny. The further maturation of the risk management framework in 2023 naturally assists with this and, in the interim, guidance on the component parts of the Board Assurance Framework was developed and implemented in April 2023 to support closer scrutiny and challenge. The 2024 and 2023 Structured Assessment, respectively, indicated that feedback from the 2022 Structured Assessment had been carefully considered by the Trust and that Board and Committee meetings do demonstrate well-balanced and constructive challenge from the Non-Executive Directors.

The **Welsh Ambulance Services NHS Trust Charity** (registration number 1050084) is registered as a charity with the Charity Commission for England and Wales. The Trust Board acts as the Corporate Trustee of the Charity. The Corporate Trustee is responsible for the general control, management, and administration of its charity, as well as setting its strategic aims and objectives. Oversight of the Charity is carried out by the Charity Committee.

The Charity Annual Report and Accounts for 2022/23 have been published on the Trust website [here](#). Audit Wales were unable to access evidence for several 2015/16 transactions resulting in a technical qualification of the 2021/22 accounts in relation to opening balances. The evidence has since been made available and the issue is resolved.

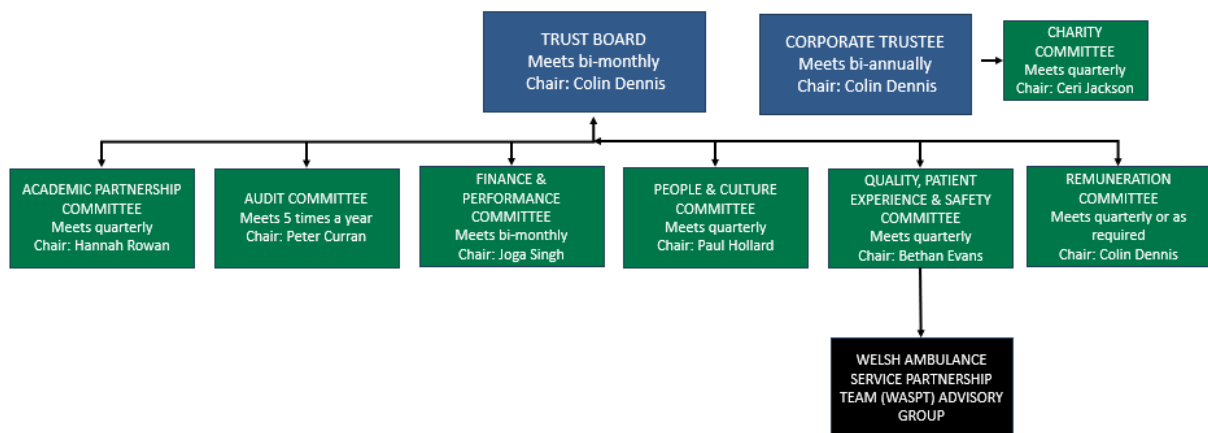
Audit Wales found no issue with subsequent financial years or directly in respect of the latest 2022/23 accounts. The Audit Wales Independent Examination report is available in the Corporate Trustee papers from its meeting in January 2024, available [here](#). At its meeting in November 2023, the Corporate Trustee committed to resourcing the charity through the appointment of dedicated staff to support its strategic development. This recruitment will be progressed throughout 2024.

## Board Committees

The Board has seven standing Board Committees, each chaired by a Non-Executive Director. Committees play an important role in supporting the Board in fulfilling its responsibilities by:

- providing advice on strategic development and performance within the terms of reference.
- gaining assurance and providing oversight on key aspects of organisational performance and supporting achievement of the Trust’s strategic goals.
- carrying out specific responsibilities on the Board’s behalf; and
- providing a forum where ideas can be explored in greater detail than Board meetings are able to allow, providing time and space to consider issues in greater depth.

Committee papers and minutes for each meeting are contained in the [Committee](#) section of the Trust’s website. The Board Committee structure is as follows:



Committee Chairs prepare a highlight report for the Board which is based on an ‘Alert, Advise, Assure’ (AAA) model. This is circulated to the Board following each meeting and discussed at the Board meeting following that Committee meeting. Minutes of Committee meetings are also presented to the Board once approved by the relevant Committee.

The Trust's 2023 Structured Assessment recommendations stated that the Trust should publish unconfirmed minutes to the website within 14 days of the meeting. In response to a Structured Assessment recommendation, it was agreed that the Trust would publish the AAA Report from the respective Committee within 14 days of the meeting. The reports and AAA reports from the Charity Committee are taken to the Corporate Trustee rather than the Trust Board.

As well as reporting to the Board, Committees work together on behalf of the Board to ensure that cross-reporting and consideration takes place, and assurance and advice is provided to the Board and the wider organisation. Each Board Committee has an Executive Director or Director lead(s) who work closely with the Chair of that Committee and the Director of Corporate Governance / Board Secretary in agenda setting, business cycle planning and ensuring good quality, timely information is presented to the Committee.

The terms of reference for each of the Board Committees are set out in the Trust's Standing Orders and a summary of each of the Committee's responsibilities is provided below. The Trust completed comprehensive effectiveness reviews and updates to the terms of reference for each Board Committee during 2023/24; with the revised terms of reference approved by each Committee during January, February, and March 2024 and approved as a package by the Board in May 2024.

Each Committee has prepared an annual report of its business and effectiveness in 2023/24, with the annual reports and revised terms of reference for each Committee which were presented to the Trust Board in May 2024. The papers for this meeting are available [here](#).

The **Audit Committee** provides key sources of assurance to the Board that the organisation has effective controls in place to manage the risks to achieving its strategic objectives and reviewing governance and assurance processes. The Committee met five times during 2023/24. Through the Committee's cycle of business, a regular stream of assurance was provided as well as updates and matters for discussion and approval. Where necessary the Committee escalated issues of concern to the Board. The Committee's work plan for the year included:

- The 2022/23 Annual Accounts and Annual Report.
- Regular updates from Audit Wales and Internal Audit.
- The 2024/25 Internal Audit Plan.
- The Audit Wales Review of Workforce Planning Arrangements Audit.
- The Audit Wales 2023 Structured Assessment.
- Non-compliance with Standing Orders.
- Amendments to Standing Orders, Standing Financial Instructions, and the Scheme of Reservation and Delegation.
- Governance Practice Notes.
- An update regarding the significant backlog of Trust policies that are due for review and the plan to address the backlog.
- Self-assessment of the 2027 Code of Governance for Central Government Departments.
- The Trust's Audit Process and Reporting Handbook.
- Updates regarding the implementation of the Quality and Performance Management Framework.
- Losses and Special Payments reports.
- Tender and Single Tender Waiver reports.
- Regular updates from the Local Counter Fraud Specialist.
- Arrangements for whistleblowing.
- The Register of Interests and Register of Gifts and Hospitality.
- The Risk Management Policy and Local Counter Fraud Policy.
- Regular Risk Management and Board Assurance Framework reports.
- The 2023/24 Committee Cycle of Business.
- The Committee's effectiveness and review of its terms of reference and priorities.

Further details on the working of the Audit Committee in 2023/24 can be found [here](#).

The **Remuneration Committee** provides advice and assurance to the Board in relation to the Trust's arrangements for the remuneration and terms of service for staff, in particular senior staff. The Committee meets in closed session only and met three times during 2023/24. All of the Trust's Non-Executive Directors are members of the Remuneration Committee, and the Chair of the Committee is the Chair of the Trust Board.

The **Academic Partnership Committee** was established in July 2020 in the Trust's corporate governance structure, and its purpose and role is still evolving. As prescribed within its terms of reference it approaches its remit with a mixture of scrutiny (particularly with respect to refreshed priorities and attainment of University Trust Status (UTS), partnering (ensuring the right partners are on the Committee and that appropriate arrangements are in place with partners), connecting (with existing and new partners to research/programmes of work in the Trust, and inquisitorial (drilling down into elements of the priorities and other programmes where we are partnering with academic and industry to foster and promote).

Over the last year the Committee worked towards achieving University Trust Status, a designation which was conferred effective 01 April 2024. The Committee met four times in 2023/24. Through the Committee's cycle of business, a regular stream of assurance was provided as well as updates and matters for discussion and approval. Where necessary the Committee escalated issues of concern to the Board. The Committee's work plan for the year included:

- The University Trust Status submission, and plan for there to be a member of the Board who represents academia, as a part of this process. A Task and Finish Group was established to develop and deliver the approach to this recruitment.
- The priorities for the Trust with the IMTP 2024/27 which relate to the Committee and the Trust's University Trust ambition.
- Discussions on future income generation opportunities and an update on the income generation workstream under the Financial Sustainability Programme.
- Adoption and implementation of the new Health and Care Research Wales (HCRW) Research and Development Framework, and the Trust's self-assessment against this Framework.
- A further iteration of the mapping engagement interfaces to illustrate where and how the organisation connects with its academic and industry stakeholders.
- The Committee's effectiveness and agreed changes to its operating arrangements and terms of reference for 2024/25 and approved its cycle of business for 2023/24.

- Lived experiences of research and innovation activities within the Trust, including receiving a presentation on the inter-professional simulation-based education and training project.

Further details on the working of the Academic Partnership Committee can be found [here](#).

The purpose of the **Charity Committee** (whose name changed from the Charitable Funds Committee to the Charity Committee in May 2023) is to make and monitor arrangements for the control and management of the Trust's charitable funds and its strategic direction. The Committee met four times during 2023/24. Through the Committee's cycle of business, a regular stream of assurance was provided as well as updates and matters for discussion and approval. Where necessary the Committee escalated issues of concern to the Board. The Committee's work plan for the year included:

- The outcome of the strategic review of the charity which provides recommendations for the future direction of the Charity. Following this review the Corporate Trustee committed to growing the charity as a strategic enabler with an ambition to develop its fundraising capabilities.
- Supported the resourcing requirements for the charity in line with the outcome / decision related to the strategic review and the ambition to recruit a Head of Charity and Charity Fundraising Officer to realise its growth (which was subsequently agreed by the Corporate Trustee).
- The audit approach of an Independent Examination for the 2022/23 Charity Annual Report and Accounts, which was approved by the Corporate Trustee on the 13 October 2023.
- Regular financial reporting on charitable funds and grant applications made by the charity.
- Regular reports from the Bids Panel and Bursary Panel on bids approved under delegated authority.
- The Charitable Funds Investment Policy.
- New risks specifically in relation to the charity.
- An update regarding the areas of governance and fundraising in respect of Community First Responders.

- Consideration of governance framework for charitable funds bids and delegated authority of the Bids Panel and Bursary Panel. A change was agreed in-year to reduce the approval limit for approval of applications at the panels to £5,000 (a reduction from £50,000).
- The closure report for the Charitable Funds Task and Finish Group.
- The Committee's effectiveness and agreed changes to its operating arrangements and terms of reference for 2024/25 and approved its cycle of business for 2023/24.

Further details on the working of the Charity Committee can be found [here](#).

The **Finance and Performance Committee** supports the Board by providing assurance regarding the Trust's statutory financial and planning responsibilities and has a monitoring role in the delivery and performance of business functions across the Trust. The Committee met six times during 2023/24. Through the Committee's cycle of business, a regular stream of assurance was provided as well as updates and matters for discussion and approval. Where necessary the Committee escalated issues of concern to the Board. The Committee's work plan for the year included:

- Regular reports on performance and handover delays, escalating to the Trust Board the effect of avoidable harm and death to patients and poor experience for staff.
- Regular finance reports at each meeting.
- Regular reports on the Financial Sustainability Programme.
- Performance against the Monthly Integrated Quality and Performance Report at each meeting. The annual review of metrics for this report was reviewed in July 2023.
- Progress on the Integrated Medium-Term Plan (IMTP) for 2023/2026, which was reviewed at each meeting.
- The outturn position against the 2021/24 IMTP and received and endorsed the 2023/2026 IMTP and financial plan.
- Updates regarding the revised structure and governance for the STB.
- Several reports on Emergency Preparedness, Resilience and Response (EPRR) and the Welsh Government Annual Emergency Planning Report.
- Regular operational updates.

- Regular updates against progress on actions applicable to the Trust regarding the Manchester Arena Inquiry and the Trust's Incident Response Plan was received in private session.
- Regular discussion throughout the year on progress against the Decarbonisation Action Plan, which was approved by the Committee in March 2022, via the Environment, Decarbonisation and Sustainability updates, in addition to the internal audit on Decarbonisation received in-year.
- The Sustainability Report for 2022/23.
- The Annual Fire Safety Compliance Report.
- The ePCR Benefits Realisation Report.
- A report regarding the Welsh Government gateway review of the Mobile Data Vehicle Solutions.
- An update on the review of national commissioning functions which affect the Trust.
- Regular updates on activity regarding Value Based Healthcare initiatives within the Trust.
- Updates on the progress of the Digital Plan and regular updates on the Trust's digital Key Performance Indicators which relate to the Trust's Long- Term Strategy and IMTP.
- Internal audits within the Committee's remit, and the audit tracker to monitor progress against recommendations contained within these audits.
- Regular Risk Management Report and Board Assurance Framework reports. The Committee agendas were built around the highest rated risks for the Committee.
- The Committee's effectiveness and agreed changes to its operating arrangements and terms of reference for 2024/25 and approved its cycle of business for 2023/24.
- In private session the business of the Committee included the Integrated Information System (Salus) and CAS (Clinical Assessment System) system replacement; the Capital Programme for 2023/24 and Trust's fleet replacement programme and related business cases; regular reports on cyber-security arrangements; review of national commissioning arrangements; the Trust's Incident Response Plan; improvements to the Trust's on-board vehicle technology, and the arrangements regarding the Trust's contract for Airwave (a communications system).

Further details on the working of the Finance and Performance Committee in 2023/24 can be found [here](#).

The **People and Culture Committee** supports the Board by providing assurance with regard to all matters pertaining to its workforce, both paid and volunteer. The Committee provides assurance to the Board of its leadership arrangements, behaviours and culture, training, education and development, equality, diversity and inclusion agenda, and Welsh Language. The Committee met four times during 2023/24. Through the Committee's cycle of business, a regular stream of assurance was provided as well as updates and matters for discussion and approval. Where necessary the Committee escalated issues of concern to the Board. The Committee's work plan for the year included;

- Regular reports on the challenging staff experience, escalating this to the Trust Board, and received updates at each meeting from the Director of People and Culture and Executive Director of Operations.
- The People and Culture Plan in May 2023, which was subsequently approved by the Trust Board.
- A presentation on the development of a Cultural Review Tool which can be used as a practical tool to deliver cultural change.
- A deep dive on recruitment outcomes for Black, Asian, and Minority Ethnic communities following a review undertaken within the Trust between April 2022 and March 2023. Regular staff experience presentations, together with learning and improvements made because of issues raised.
- A update on progress against the Anti-Racist Wales Action Plan and received the Welsh Government LGBTQ+ Action Plan, published in February 2023.
- Regular updates from the Speaking Up Safely Task and Finish Group, which completed its work in year.
- The NHS Staff Survey results and the regular internal Pulse survey results.
- The people and culture elements of the IMTP 24/27.
- Consideration of skills development/skills fade for clinicians.
- Regular Health and Safety updates.
- The draft Health and Well-being Plan for 2025/29.
- The Engagement Framework Delivery Plan and Reputation Audit.
- Spotlight on volunteers and the Volunteer Strategy.

- The seasonal Influenza Campaign 2023/24.
- Registration and revalidation arrangements with respect to the Health and Care Professions Council and the Nursing and Midwifery Council.
- The Welsh Language Framework.
- Welsh Language Standards Annual Report 2022/23.
- The More Than Just Words Action Plan 2022/23.
- The Monthly Integrated Quality and Performance Report and Workforce KPIs.
- A deep dive into absences due to anxiety, stress, depression/other mental health illnesses. This presentation considered the reasons for such illness and the support available for Trust colleagues.
- The backlog of policies applicable to the Committee and the review of the Health and Safety Policy, the All Wales Speaking Up Safely Framework, the All-Wales Flexible Working Policy, and the Home Working Policy.
- Regular updates on partnership working with Trade Union colleagues including receipt of the Trade Union Annual Report, and updates in regarding to the re-establishment of the Welsh Ambulance Services Partnership Team.
- The Strategic Equality Plan 2024/28.
- The Annual Workforce Equality Monitoring Report 2022/23.
- The Gender Pay Gap Report 2022/23.
- Internal audits within the Committee's remit, in addition to the audit tracker, to monitor progress against recommendations.
- Regular Risk Management and Board Assurance Framework reports at each meeting. The Committee agendas were built around the highest rated risks for the Committee.
- The Committee's effectiveness and agreed changes to its operating arrangements and terms of reference for 2024/25 and approved its cycle of business for 2023/24.

Further details on the working of the People and Culture Committee in 2023/24 can be found [here](#).

The **Quality, Patient Experience and Safety Committee** supports the Trust Board by providing assurance on the Trust's clinical governance arrangements, in particular those for safeguarding and improving the quality and safety of patient centred healthcare. The Committee met four times during 2022/23. Through the Committee's cycle of business, a regular stream of assurance was provided as well as updates and matters for discussion and approval. Where necessary the Committee escalated issues of concern to the Board. The Committee's work plan for the year included:

- Regular reports on patient safety, escalating to the Trust Board the volume of serious incidents and nationally reportable incidents causing avoidable harm and death to patients and Monthly Integrated Quality and Performance Reports.
- Regular operational updates.
- Focus on clinical indicators: - Return of Spontaneous Circulation and stroke indicators.
- Received at each meeting a patient experience story, either from the patient directly or a relative of a patient, on their lived experience of the service, together with learning and improvements made because of the issues raised.
- The IMTP 2024/27 elements that relate to the Committee.
- The Quality Strategy Implementation Plan.
- Regular Patient Experience and Community Involvement reports, receiving assurance that the Trust was engaging with patients and the community through the Continuous Engagement Model;
- The Trust's annual Clinical Audit Plan.
- A deep dive on Red response times in rural areas.
- The Information Security and Information Governance arrangements.
- The backlog of policies relevant to the Committee, and approved the following policies: National Policy on Patient Safety Incident Reporting and Management;
  - Aseptic Non-Touch Technique Policy
  - Medicines Management Policy
  - Information Governance Policy
  - Infection Prevention and Control Policy (by Chair's Actions)
  - Clinical Supervisions Policy; and
  - Data Protection Policy.

- The Welsh Risk Pool Concerns Assessment.
- The Trust’s preparedness for and implementation of the requirements of the Health and Social Care (Quality and Engagement) (Wales) Act 2020 – the Duty of Quality and the Duty of Candour – which took effect 01 April 2024. This included discussion regarding the Health and Care Quality Standards (2023) which have superseded the Health and Care Standards (2015).
- Quality Impact Assessments in relation to organisational activity.
- The Infection Prevention Control Annual Report 2022/23.
- The Safeguarding Annual Report 2022/23.
- The Mental Health and Dementia Annual Report 2023.
- The Medicines Management Assurance Report.
- An update on the Health Inspectorate Wales (HIW) Review: Patient Safety, Privacy, Dignity and Experience whilst waiting in ambulances during delayed handover (report from 2021).
- The HIW review report, National Review of Patient Flow – A Journey Through the Stroke Pathway, and the HIW Annual Report for 2022/23.
- Issues regarding the backlog of morality reviews.
- Internal audits within the Committee’s remit, and the audit tracker to monitor progress against recommendations.
- Regular Board Assurance Framework and Corporate Risk Register reports at each meeting. The Committee agendas were built around the highest rated risks for the Committee.
- The Committee’s effectiveness and agreed changes to its operating arrangements and terms of reference for 2024/25 and approved its cycle of business for 2023/24.

Further details on the working of the Quality, Patient Experience and Safety Committee in 2023/24 can be found [here](#).



## Advisory Groups

In support of the Board, the Trust has established the Welsh Ambulance Services Partnership Team (WASPT) as the forum where senior leaders, trade unions and professional organisations work together to improve the Trust's services for the people of Wales. It is the principal partnership forum for the discussion of national priorities and strategies and where Trade Union Partners and senior leaders engage with each other to inform, debate, and seek to agree priorities on workforce and health service issues. This Advisory Group provides the formal mechanism for consultation, negotiation and communication between the trade unions and the Trust's senior leadership.

During the pandemic, the Local Partnership Forum was stood down and a Trade Union Partnership Cell under the pandemic structure was formed. WASPT met in shadow form to revise its terms of reference in September 2022 and was formally re-established in early 2023 with revised terms of reference, which were approved by the Board in March 2023. Reporting of this Group is to the People and Culture Committee at each of the Committee meetings, with issues escalated to the Board and reporting via the People and Culture Committee AAA report.

WASPT meets bi-monthly and held six meetings in 2023/24 in person and in private session. From May 2024 each meeting will include an informal workshop on topical issues.

WASPT has established operational and corporate forums that report into it to enable issues to be dealt with locally, and for WASPT to be placed in a more strategic space. The Group held its effectiveness review in February 2024 and its terms of reference and annual report will be reported to the Board in May 2024 with appropriate changes proposed to its operating arrangements. The key business received by WASPT throughout 2023/24 was:

- Establishment of WASPT sub-structures.
- The IMTP 2023/26 and 2024/27.
- Various issues including:
  - Portering of patients
  - Diesel engine exhaust emissions

- Six-week relief
  - Revised pay offer and WAST specific annex
  - EMS establishment
  - Overtime restrictions
  - Study leave
  - Hive survey
  - Infection Prevention and Control Policy.
- Updates regarding actions agreed in partnership with the Advisory Conciliation and Arbitration Service.
  - The Group's effectiveness review and changes to its terms of reference.

The Trust does not have a stakeholder reference group or a healthcare professionals' forum (as defined in the IFRS NHS Wales Manual for Accounts) as these are not applicable to the Trust.

### **Joint and All-Wales Committees**

The Emergency Ambulance Services Committee (EASC) was a joint committee of the seven Health Boards, with the three NHS Trusts as associate members, and was established in April 2014. It had responsibility for the planning and commissioning of emergency ambulance services on an All-Wales basis. The Committee is hosted by Cwm Taf Morgannwg University Health Board and regular activity reports are received by the Board. Further information on EASC and its commissioning role is set out in the Performance Report, in particular, the changes to commissioning arrangements effective April 2024, which affect the 111 service provision. Further information can be found within the 'Decision-making and governance' section of the Performance Report.

The Welsh Health Specialised Services Committee (WHSSC) was established in 2010 to ensure fair and equal access across NHS Wales to the full range of specialised services. WHSSC is also a joint committee of the Health Boards in Wales. The Committee is hosted by Cwm Taf Morgannwg University Health Board and regular activity reports are received by the Board. The Trust's Chief Executive Officer is an Associate member of the Committee.

As of 01 April 2024, the Emergency Ambulance Services Committee evolved into the NHS Wales Joint Commissioning Committee and replaced EASC and WHSSCC effective that date.

The NHS Wales Shared Services Partnership Committee was established in 2012 and is hosted by Velindre NHS Trust. It has responsibility for the shared functions for NHS Wales, such as procurement, recruitment, and legal services. Regular activity reports of the Committee are received by the Board. The Trust's Executive Director of Finance and Corporate Resources is a member of this Committee. Reports from these Committees were included in Board packs in 2023/24.

### **Improvements to the Governance Framework**

The Trust Board routinely assesses the effectiveness of its governance arrangements, of which the Board's Committees are an integral element. Annual Committee effectiveness reviews have been undertaken for each of the Committees of the Board, and a series of adjustments to operating arrangements and terms of reference were proposed to the Board in May 2024. The full list of changes to operating arrangements is available in the papers for the May 2024 Trust Board meeting, available [here](#). The most significant of these changes are listed below, with the changes to operating arrangements included in the subsequent table:

- Audit Committee: That the name of the Audit Committee be amended to the Audit, Risk and Assurance Committee (ARAC) in line with standard practice and guidance issued by the National Audit Office.
- Charity Committee: The proposed changes for 2024/25 align to the governance discussions held in year in relation to the purpose of the Committee, providing clarity on its connection to the Corporate Trustee and the need to make decisions with the public benefit requirements in mind.
- Finance and Performance Committee: Information governance and information security business has been added to its remit and transferred from that of the Quality, Patient Safety and Experience Committee.

### **c) The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risks; it can therefore only provide reasonable and not absolute assurances of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the policies, aims and objectives, to evaluate the likelihood of those risks being realised, the impact should they be realised, and to manage them efficiently, effectively, and economically.

The system of internal control remains in place for the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts.

### **d) Capacity to handle risk**

The Trust is committed to actively and effectively managing risk as a key element in the successful delivery of its business and strategic objectives, service provision to the public and remains committed to ensuring staff throughout the organisation are trained and equipped to identify, analyse, evaluate, treat, and escalate risks.

Managing risk is a key, collective responsibility for the Trust Board and remains an integral part of the governance arrangements and organisational activities to support decision making, strengthen and positively impact the development of the Trust's future strategic ambition. It provides clarity on the risks that would prevent us from achieving our organisational objectives.

The Standing Orders require the Trust to have a Risk Management Framework in place. The Chief Executive, as Accountable Officer, has overall responsibility for ensuring that the Trust has an effective risk management framework and system of internal control in place; however, Directors have responsibility for the ownership and management of principal and operational risks within their own portfolios.

The Director of Corporate Governance / Board Secretary has responsibility for leading on the design, development and implementation of the Risk Management and Board Assurance Framework (BAF) that provides a line of sight to the controls and related assurances, and the actions the Trust will take to mitigate the risks.

The 2023 Audit Wales Structured Assessment noted found that *"the Trust has reasonable arrangements for overseeing corporate risks, but it needs to reframe the BAF as a tool that brings together all relevant information on the risks to achieving strategic objectives"*.

During 2023/24 the Trust made progress on its ambition to develop and deliver a strategic risk management framework as a key enabler of our long-term strategy and decision making. The Trust's first Risk Management Policy, which replaces the Risk Strategy, was approved by the Audit Committee, and endorsed by Trust Board in March 2024.

The continued maturation of the risk management framework during 2023/24 supports the Trust to focus on whether mitigation actions are taken and achieving their intended impact on significant and ongoing risks and challenges, and to challenge where that impact is not being demonstrated or sustained. A specific focus is to ensure that risks achieve their target score by way of regular review of controls, assurances, and any gaps.

The BAF is mapped to the IMTP deliverables and, by extension, to the strategic objectives. The link to the BAF and the risk report discussed at the Trust Board on 28 March 2024 can be found [here](#).

The Risk Management Guidelines (October 2023) describes the Trust's processes to assess and treat risk through local, directorate and corporate risk registers. The Datix Risk Management System is the platform within which risks are centrally held. The Guidelines enable risk owners to apply appropriate inherent, current and target risk scores using a 5 x 5 matrix for likelihood and consequence which was adopted as a best practice framework across Wales.

The frequency of monitoring risks and the levels of escalation are set out in these documents and enables lower rated risks to be managed locally by the risk owner and delegated officers, teams, and managers best placed to mitigate them. A BAF guidance document was produced in April 2023 to support the Board in interpreting the component parts of the BAF and the questions they ask to seek appropriate levels of assurance.

The Trust operates as part of a publicly funded healthcare system in Wales and does not have unlimited resources, therefore it determines the appropriateness and cost of resources required to address principal risks.

Whilst risk is inherent in many of the Trust's activities, it has zero appetite to accept risks that materially impair the ability to deliver services to a high standard of safety and quality, its reputation or those that may cause any disrepute with its stakeholders.

The Trust may accept some risks if the cost of mitigation is too high or if the risk is deemed to be within acceptable limits. In such circumstances, ongoing monitoring is essential to detect any changes and prompt a reassessment of the risk.

In two key areas the Trust's risk appetite is risk averse, which means that risks will be eliminated or reduced to the lowest practical level should they impact negatively upon:

- The quality and safety (including physical and/or psychological harm) of its patients, workforce, and the public, and
- Compliance with statutory duty, regulatory compliance, or accreditation.

Nonetheless, sustained, and extreme pressure across the Welsh NHS urgent and emergency care system is negatively impacting on patient flow leading to avoidable patient harm and death. Internal and external factors are putting services under severe pressure which presents risks to patient safety.

This means that the Trust's highest rated risks, ID 223 (*the Trust's inability to reach patients in the community causing patient harm and death*), and ID 224 (*Significant handover of care delays outside accident and emergency departments impacts on access to definitive care being delayed and affects the Trust's ability to provide a safe & effective service for patients*), scoring 25, remain unchanged despite a series of mitigating actions being in place. These risks continue to be dynamically reviewed in conjunction with one another and closely monitored by management, Board Committees, and the Trust Board as well as at internal forums.

The risk score for these two highest rated risks is not based on the volume of cases of catastrophic harm, it is based on any one individual that experiences avoidable harm. The quality dimension of each of these risks will always be a challenging one to reduce whilst patients and the Trust are experiencing delays in the way in which they currently are.

As reported to the March 2024 Trust Board, whilst good progress has been made on the actions that the Trust can control, the extreme pressure continues. Because of this, the likelihood is that the levels of avoidable harm will continue. That does not mean that the Trust is not continually seeking additional actions to mitigate these risks and the actions for the Trust and stakeholders are articulated in the avoidable harm paper that the Board considers at every meeting.

Additionally, matters continue to be escalated at the highest level to seek to influence further mitigations to these risks in the wider systems, including to the Minister for Health and Social Services, Welsh Government, the Director General for Health and Social Services and Chief Executive of the NHS in Wales, the Chief Ambulance Service Commissioner and the Chief Executives of Health Boards raising concerns regarding the level of risk that the Trust is carrying and its inability to respond to patients resulting in patient harm and death.

The Board Assurance Framework provides detail of mitigating actions for all principal risks, and these are updated when risks are reviewed according to the review schedule.

### **Risk Profile**

The risk profile of the Trust is subject to senior management and Board scrutiny. As at the 28 March 2024 Trust Board meeting there were fourteen organisational wide, principal risks on the Trust's Corporate Risk Register (CRR). There are eleven principal risks scoring 15 and above which are described in the table below.



## CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
223	The Trust's inability to reach patients in the community causing patient harm and death	<p><b>IF</b> significant internal and external system pressures continue</p> <p><b>THEN</b> there is a risk of an inability and/or a delay in ambulances reaching patients in the community</p> <p><b>RESULTING IN</b> patient harm and death</p>	Executive Director of Operations	<b>25</b> <b>(5x5)</b>
224	Significant handover delays outside A&E departments impacts on access to definitive care being delayed and affects the trust's ability to provide a safe and effective service	<p><b>IF</b> patients are significantly delayed in ambulances outside A&amp;E departments</p> <p><b>THEN</b> there is a risk that access to definitive care is delayed, the environment of care will deteriorate, and standards of patient care are compromised</p> <p><b>RESULTING IN</b> patients potentially coming to harm and a poor patient experience</p>	Executive Director of Quality & Nursing	<b>25</b> <b>(5x5)</b>
160	High absence rates impacting on patient safety, staff wellbeing and the trust's ability to provide a safe and effective service	<p><b>IF</b> there are high levels of absence</p> <p><b>THEN</b> there is a risk that there is a reduced resource capacity</p> <p><b>RESULTING IN</b> an inability to deliver services which adversely impacts on quality, safety and patient/staff experience</p>	Director of People and Culture	<b>20</b> <b>(5x4)</b>



## CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
163	Maintaining Effective & Strong Trade Union Partnerships	<p><b>IF</b> the response to tensions and challenges in the relationships with Trade Union partners is not effectively and swiftly addressed and trust and (early) engagement is not maintained</p> <p><b>THEN</b> there is a risk that Trade Union partnership relationships increase in fragility and the ability to effectively deliver change is compromised</p> <p><b>RESULTING IN</b> a negative impact on colleague experience and/or services to patients.</p>	Director of People and Culture	<b>20 (5x4)</b>
201	A loss of stakeholder confidence that damages the Trust's reputation	<p><b>IF</b> there is an inability of the Trust to deliver its core services because of system or organisational pressures</p> <p><b>THEN</b> there will be a loss of stakeholder confidence in the Trust</p> <p><b>RESULTING IN</b> a lack of stakeholder support for the Trust's long term strategic vision, a failure to deliver its strategic ambition, damage to reputation and increased external scrutiny</p>	Director of Partnerships & Engagement	<b>20 (4x5)</b>
594	The Trust's inability to provide a civil contingency response in the event of a major incident and	<p><b>IF</b> a major incident or mass casualty incident is declared</p> <p><b>THEN</b> there is a risk that the Trust cannot provide its pre-</p>	Executive Director of Operations	<b>20 (4x5)</b>



## CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
	maintain business continuity causing patient harm and death	determined attendance as set out in the Incident Response Plan and provide an effective, timely or safe response to patients  <b>RESULTING IN</b> catastrophic harm (death) and a breach of the Trust's legal obligation as a Category 1 responder under the Civil Contingency Act 2004.		
424	Resource availability (revenue, capital, and staff capacity) to deliver the organisation's Integrated Medium-Term Plan (IMTP)	<b>IF</b> resources are not forthcoming within the funding envelope available to WAST (link to risk 139)  <b>THEN</b> there is a risk that there is insufficient capacity to deliver the IMTP  <b>RESULTING IN</b> delay or non-delivery of IMTP deliverables which will adversely impact on the Trust's ability to deliver its strategic objectives and improvement in patient safety and staff wellbeing	Executive Director of Strategy Planning and Performance	<b>16</b> <b>(4x4)</b>
458	A confirmed commitment from EASC and/or Welsh Government is required in relation to funding for recurrent costs of commissioning	<b>IF</b> sufficient recurrent funding is not forthcoming there is a risk that the Trust will be committed to additional expenditure through delivery of the IMTP and in year developments which are only recognised by commissioners on a cost recovery basis	Executive Director of Finance & Corporate Resources	<b>16</b> <b>(4x4)</b>



## CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
		<p><b>THEN</b> there is a risk that the Trust may not be able to deliver services and there will be a lack of funding certainty when making recurrent cost commitments. Any potential 'exit strategies' from developed services could be challenging and harmful to patients.</p> <p><b>RESULTING IN</b> patients not receiving services, the Trust not achieving financial balance and a potential failure to meet statutory obligations causing reputational damage.</p>		
260	A significant and sustained cyber-attack on WAST, NHS Wales and interdependent networks resulting in denial of service and loss of critical systems	<p><b>IF</b> there is a large-scale cyber-attack on WAST, NHS Wales and interdependent networks which shuts down the IT network and there are insufficient information security arrangements in place</p> <p><b>THEN</b> there is a risk of a significant information security incident</p> <p><b>RESULTING IN</b> a partial or total interruption in WAST's ability to deliver essential services, loss or theft of personal/patient data and patient harm or loss of life</p>	Director of Digital Services	<b>15 (3x5)</b>
543	Major disruptive incident resulting in a	<b>IF</b> there is an unexpected or uncontrolled event e.g. flood, fire, security incident, power	Director of Digital Services	<b>15 (3x5)</b>



## CORPORATE RISK REGISTER

RISK ID	NEW RISK TITLE	NEW SUMMARY DESCRIPTION	EXECUTIVE OWNER	RISK SCORE
	loss of critical IT systems	<p>failure, network failure in WAST, NHS Wales or interdependent systems</p> <p><b>THEN</b> there is a risk of a loss of critical IT systems</p> <p><b>RESULTING IN</b> a partial or total interruption in WAST's effective ability to deliver essential services</p>		
558	Deterioration of staff health and wellbeing in as a consequence of both internal and external system pressures	<p><b>IF</b> significant internal and external system pressures continue</p> <p><b>THEN</b> there is a risk of a significant deterioration in staff health and wellbeing within WAST</p> <p><b>RESULTING IN</b> increased sickness levels, staff burnout, poor staff and patient experience and patient harm</p>	Director of People and Culture	<b>15 (3x5)</b>



GIG  
CYMRU  
NHS  
WALES

Ymddiriedolaeth GIG  
Gwasanaethau Ambiwylans Cymru  
Welsh Ambulance Services  
NHS Trust

## **Risk Assessment and Risk Review Process**

The Trust's Assistant Director Leadership Team (ADLT), Executive Leadership Team (ELT), Audit Committee and Trust Board regularly received, considered, and contributed to the Corporate Risk Register during 2023/2024. Furthermore, risks relevant to the remit of the Finance and Performance, People and Culture, Quality, Patient Experience and Safety, and the Charity Committees were reported at their meetings for scrutiny and challenge. Each Committee agenda is developed and aligned to risks within its remit and deep dives on mitigations of risks feature regularly for detailed discussion. In addition, the Board receives a stand-alone report on all principal risks at every meeting focussing particularly on the highest rated risks (scoring 20 and 25) 223, 224, 160, 163, 201 and 594. These risks are described in the above Corporate Risk Register.

On each occasion, assurance was provided on progress made by the Trust (including partners and stakeholders as appropriate) to mitigate existing risks and to set out all new and emerging risks to the organisation. The Board and Committees continuously seek to ensure that management is scrutinising the mitigations within its control and that all is being done to mitigate risks to target.

The ADLT continue to review the risk assessments on all new principal risks in development and any changes to existing risks and mitigating actions. Each of the principal risks have been developed by the delegated, responsible officers and the risk owners and are agreed at Directorate business meetings and signed off by the risk owner prior to review by the ADLT. The activity is then reported to the ELT, relevant Board Committees and Trust Board.

Internal Audit undertook a further, planned audit on risk management in Quarter 4 2023/24, with the overall objective to assess the effectiveness of the Risk Management and assurance arrangements in place within directorates. The review provided reasonable assurance and noted the continued development and delivery of the Trust's risk transformation programme. Five medium priority matters arising were raised, areas highlighted to strengthen include to better demonstrate the impact of risks on the achievement of objectives and priorities, completion of risk assessments, evidencing risk review activity and risk reporting.

## **Stakeholder Involvement in Risk Management**

The Trust recognises that managing several of its key risks relies on close partnership working with stakeholders, including Health Boards to ensure risks are understood and mitigating actions are carried out in partnership where necessary. Risks ID 223 and 224 (set out above) require close involvement from system partners to support the mitigation of these highly rated risks. This is in addition to risks such as Risk ID 594, in relation to civil contingency response in the event of a major incident.

The highest scoring risks are regularly shared across peer networks such as the Directors of Nursing and Chief Operating Officer meetings and are discussed at the All-Wales Chief Executive's forum and with Welsh Government in the regular Joint Executive Team meetings.

The Trust receives information from a variety of other sources which helps inform the Trust's risks and mitigating actions. These sources include (but are not limited to) feedback from patients and the public, concerns raised with the Trust and serious adverse incidents.

Working with partner organisations is a prominent factor in delivering the Trust's services and ambitions as set out in the IMTP which will result in significant benefits for the population. However, in doing so, the Trust recognises that this will impact on the environment where services and projects are delivered and can lead to additional partnership and programme risks.

## **Risk Management Training**

The Trust has been committed to continuing to deliver risk training, with virtual training sessions at the ADLT meeting, Directorate business meetings and offers bespoke sessions for teams and for specific staff group induction programmes.

The training captures the fundamentals of risk management including the identification and escalation of risk and how to manage risks via the Datix Risk Management System, as well as discussion on the Trust's highest scoring risks and the role all staff have in mitigating risk. Work continues across NHS Wales to develop a consistent training needs analysis and risk training modules.

## **Risk Management Improvement Programme – Focus for 2024/25**

The Trust embarked upon a risk management transformation programme in 2022/23 to further strengthen and positively impact the development of the Trust's future strategic ambition and provide clarity on the risks that would prevent us from achieving our organisational objectives.

The programme built on the positive risk culture embedded during 2022/23 with the re-articulation of the Trust's principal risks, the development of a Risk Management Policy and Procedures, and the introduction of a transitional BAF.

The maturity of the BAF as a vehicle to support the Board in delivery of the organisation's long-term goals is the focus for this year's plan which will incorporate the design and implementation of a strategic BAF that reflects more closely the Trust's strategic objectives against its long-term strategy – Delivering Excellence: Vision 2030.

This is in addition to the development of a suite of risk appetite statements and roll out of organisational wide training which will bring the risk management transformational change programme to a conclusion in its final year.

## **Emergency Preparedness and Specialist Operations**

As a Category One NHS organisation, under the Civil Contingencies Act 2004, the Trust has ensured that we have maintained emergency plans and business continuity arrangements through 2023/24, that consider our duties under the Act and under the NHS Wales Emergency Planning Core Guidance issued by the Welsh Government. The Trust has submitted its annual Emergency Planning Report to Welsh Government, setting out our level of compliance in meeting these requirements. This submission includes the Trust's Incident Response Plan (IRP), Emergency Preparedness Resilience and Response (EPRR) structure and the Trust's response structure to an incident. The Trust has a Civil Contingencies Risk on the Corporate Risk Register (*The Trust's inability to provide a civil contingency response in the event of a major incident and maintain business continuity causing patient harm and death*) scored at 20 as at 31 March 2024.



GIG  
CYMRU  
NHS  
WALES

Ymddiriedolaeth GIG  
Gwasanaethau Ambiwylans Cymru  
Welsh Ambulance Services  
NHS Trust

The Trust has reviewed and updated its IRP which considers national updates in command arrangements, such as the updated Joint Emergency Services Interoperability Principles and learning from national events identified through national mechanisms such as Joint Organisation Learning. These have included learning from the Manchester Arena Inquiry reports, the updated guidance on responding to a marauding terrorist attack and the updated guidance on responding to a chemical, biological, radiological, and nuclear attack. Further updates are prepared and will be added to the IRP to reflect the updated patient triage system that will come into effect on 01 April 2024. Additionally, the updates include learning from internal events such as Business Continuity Incidents, Critical incidents, Major Incidents and Major Incident Stand-by incidents.

Planned and spontaneous events, such as large protests seen across Wales, large sporting events, industrial action across the NHS in Wales and the continuing pressure on the Trust from handover delays, have allowed the organisation to test its command-and-control arrangements on a number of occasions over the past year.

The Trust has continued to work with Local Resilience Forum partners in reviewing national and local risks. Welsh Government have established a new group to consider the Wales specific risks and we will be working with partners to help mitigate these risks once this work has been shared.

As the organisation approached the winter period in 2023, the pressures on the Trust were increasing, with hospital delays impacting on the Trust's ability to respond to our patients in the community. Horizon scanning at the time showed periods of severe weather being expected and periods of industrial action potentially impacting on the Trust. Learning from 2022 the successful implementation of the Senior Planning Team was assessed, and the Senior Management Team convened a Senior Planning Team group to provide oversight of the risks facing the Trust, and to ensure measures were in place to mitigate the risks to the lowest levels possible.

The Trust has sustained a full Hazardous Area Response Team (HART) and Specialist Operational Response Team (SORT). A further expansion of SORT was outlined in a Business Case submitted to Welsh Government in 2022 for consideration, in line with the expansion that has already been funded and is in place within English ambulance services. This has led to further discussions taking place with Welsh Government throughout 2023 and further supplementary submissions being made to augment the original business case; however, the funding to develop the Trust's SORT provision has not yet been provided. Without this funding, the organisation is not able to guarantee the deployment of the number of SORT staff to a chemical, biological, radiological, and nuclear / hazmat incident that is recommended in the related National Ambulance Service Standards.

The Trust has continued to work in partnership, through Local Resilience Fora, to address and mitigate the wider impacts of risks on the population and our organisation. We have been key members of the four Local Resilience Fora Executive planning groups, training and co-ordination groups and the Local Resilience Fora subgroups. The Trust has been fully engaged, alongside partners, in the Civil Contingencies Review that has been undertaken across Wales and continues to support Welsh Government and the Local Resilience Fora with the development of the Wales Resilience Framework.

2024/25 will present challenges to the organisation within the emergency preparedness field. Significant work has already been undertaken on the implementation of the Manchester Arena Inquiry recommendations. This has included working with partners from the Blue Light Services and the Local Resilience Forums across Wales and with partners from ambulance services across the UK. Further work is required to implement the recommendations within the report and additional funding will be required in some areas to be able to effectively implement them. The EPRR team continues to address the recommendations. The Trust has recognised that this report will lead to changes being made to ensure our response to a mass casualty incident is robust.

The UK Government Resilience Framework was released in December 2022 and Welsh Government are currently working on the Wales Resilience Framework, which considers that Part One of the Civil Contingencies Act 2004 is devolved to Wales. This will undoubtedly impact on the Wales Civil Contingencies arena and lead to changes within the emergency planning for all Category One Responders within Wales. The Trust continues to engage and support at a national and local level to remain prepared to respond to any likely event, incident or set of circumstances that impacts on the organisation and population.

## **e) The Control Framework**

### **Quality Governance Arrangements**

Following the introduction of the Health & Social Care (Quality & Engagement) (Wales) Act 2020, continued focus has been given to planning and sustaining a culture of improving quality across the Trust. Throughout 2023/24 regular reporting of quality governance has continued to provide assurance to the Quality, Patient Experience and Safety Committee (QuEST). Audit Wales commenced a follow up review of quality governance arrangements in March 2024, the outcome of which will be reported to the Quality, Patient Experience and Safety Committee later in 2024.

Aligned to the Trust's Quality Strategy 2021/24 and the Duty of Quality Statutory Guidance 2023, we have introduced an integrated forum to underpin our Quality Management System and strengthen our 'floor to board' connections in a cross-directorate approach to quality improvement. This group is called the Quality Management Group (QMG), and it meets on a weekly basis with a rotating focus across all our service delivery areas and corporate functions, monitoring activity in the four quadrants of our quality management system; the purpose of the forum is to improve cross-organisational working and provide advice for strategic forums, through quality planning and escalation, and through assurance governance frameworks. The QMG reports to the Clinical Quality Governance Group, which is the primary clinical governance forum in the Trust.

The Trust actively engages with our citizens through our Patient Experience and Community Involvement Team. Through listening to our patients' stories, we can learn and improve the quality of our services. Because of our ongoing engagement with our communities, and to help our citizens share their experiences, we have introduced an online virtual video booth. Patient stories are shared throughout our governance infrastructure including the Quality, Patient Experience and Safety Committee and Trust Board with associated evidence of learning and improvement. Throughout 2023/24 we have been developing and promoting our People and Community Network to offer our citizens the forum to become more involved in improving our services. Communities are being engaged across key strategic projects to shape the future of the services we provide.

The Trust continues towards its goal to embed a culture of trust and openness so that service users feel confident in the care they receive from us. This goal not only forms part of the Duty of Candour but also aligns with our own culture and behaviours. Our Putting Things Right report is presented and discussed at the Quality, Patient Experience and Safety Committee on a quarterly basis and includes details of our compliance with the Duty of Candour. The creation of the 'Always On' dashboard report is aligned to our Monthly Integrated Quality and Performance report, and our Quality Management Group forum, which provides greater visibility on quality issues and focuses actions across the organisation.

As is evident in the Performance Report, this year continued to be operationally challenging, presenting significant risks to the organisation and our patients. Hospital handover delays continue to impact on the availability and responsiveness of ambulance resources across our communities. Patients and our people have endured excessive waits from arriving at hospital to being taken into an Emergency Department. Not only is this a very experience for our patients and our people, but it also further increases clinical risks to our patients through delays in clinical assessment and treatment and, not having fundamental care needs appropriately met, while waiting in an ambulance for prolonged periods. Regrettably, this challenge generates further risk to the communities we serve resulting in multiple serious adverse incidents, and in harm and the death of patients waiting in the community.

As part of our quality governance structures it is also important to listen to the voice of our people and identify areas of significant concern for our workforce. A key message we have heard is concern around exposure to diesel engine exhaust emission gases associated with hospital handover delays at Emergency Departments. Environmental monitoring assessments undertaken between Q4 of 2021/22 and Q4 of 2022/23 record emissions below the workplace exposure limits in line with requirements of the Control of Substances Hazardous to Health regulations 2002. To maintain the safety of our people the Trust continues to monitor any exposure to these emissions and further environmental monitoring is now being planned for 2024/25. Work is underway to create a data vault for environmental monitoring reports, standard operating procedures, and risk assessments as well as incident record information that complies with both the General Data Protection Regulations and data retention schedule.

Quality Impact Assessments (QIA) have been embedded within governance infrastructures during this reporting period. We have shared our work on QIA activity with the national reference group for the implementation of the Duty of Quality as an example of best practice, this has assisted in the developments of QIA practices across NHS Wales. In total 18 initiatives and system changes have been agreed following review of detailed QIAs through 2023/24. The types of decisions being taken include financial efficiency initiatives, service improvement initiatives (both clinical and quality) and patient safety improvements based on the latest evidence available. Clear guidance and support is provided across governance forums to ensure that quality is at the heart of decision making. Digital data storage is now being implemented to ensure transparency of decision making across our workforce and to support managers in their effective use of QIA structures.

During the 2023/24 period the Quality, Safety and Patient Experience Directorate has undertaken organisational structure changes. In the Quality Governance area, the team and leadership structures have been reviewed to better deliver the Quality Management System and Duty of Quality requirements to align organisational resources towards these endeavours.

Following additional investment, the Patient Safety Team has also reviewed their team and leadership structures to better support the Putting Things Right and Duty of Candour functions as well as aligning to the mortality review structures across NHS Wales, recognising the significant demand to service the legislative requirements of the 2020 Act.

As a result of these organisational changes and in line with the Health and Social Care (Quality and Engagement) (Wales) Act 2020, the architecture of governance arrangements within the Quality, Safety and Patient Experience Directorate has been updated. The Senior Quality Team meet regularly to ensure robust governance of decision making and risk management with established escalation routes through the Senior Quality Leadership Team and onwards to Executive Leadership Team. This structure allows for oversight and delivery of quality commitments aligning to the integrated governance structure of the wider organisation.

In respect of the revised Health and Care Standards which are applicable to the Trust following the introduction of the Health and Social Care (Quality and Engagement) (Wales) Act 2020, the Quality, Patient Experience and Safety Committee (QuEST) will monitor the overall development and reporting of compliance against the Standards throughout 2024/25. The Duty of Quality Annual Report for 2023/24 includes a self-assessment against the Health and Care Standards.

Importantly, the continued integration of Mental Health and Maternity/Neonatal specialists within our governance infrastructure allows the Trust to identify Clinical and Quality innovation to better deliver care closer to home and take a whole system approach to continuous improvement.

For the 2023/24 financial year the Trust will prepare and publish a separate Duty of Quality Annual Report in line with the Welsh Government reporting requirements. The Duty of Candour report will be incorporated into the Annual Putting Things Right Report for 2023/24.

## **Information Governance Arrangements (including Data Security)**

The Trust operates a robust Information Governance Framework and has a statutory responsibility to ensure that effective governance controls and arrangements are in place to ensure its information processing is in accordance with the law and associated standards. The framework consists of an established suite of information governance, data protection, and information security policies, procedures, guidance, manuals, and processes to inform and guide the organisation to ensure compliance is met in practice. The framework includes monitoring and reporting arrangements, audits and compliance assessments, and improvement initiatives along with incident and risk management processes.

Information security remains a significant risk across NHS Wales, but the Trust continues to develop mitigations for and monitor the associated Risk, number 260 '*A significant and sustained cyber-attack on WAST, NHS Wales and interdependent networks resulting in denial of service and loss of critical systems*'. With a risk-led approach, the Trust has focused on improving the technology, processes, and people aspects to ensure cyber resilience. A Cyber Improvement Plan is in development. System risk assessments are undertaken. A revised Information Security Policy has been approved, and training and awareness is actively shared and communicated across the Trust under the Information Security Training Campaign. Regular exercises are conducted to test resilience, refine business continuity plans and staff awareness of cyber threats.

An Information Governance Steering Group is established with Executive and senior level membership including the Senior Information Risk Owner and Caldicott Guardian, which receives reports on information governance and data protection matters, developments, and performance. The Information Governance Steering Group reports directly to the Executive Leadership Team monthly and provides assurance on the Trust's compliance with relevant Information Governance standards. The Finance and Performance Committee has overall oversight of information governance from the Quality, Experience and Patient Safety Committee, effective April 2024.

The Trust continues to provide annual submissions to the Welsh Information Governance Toolkit. The Welsh Information Governance Toolkit is a self-assessment tool that enables organisations to measure their level of compliance against national Information Governance standards and legislation. Technical issues with the platform have prevented the Trust from being able to accurately report a percentage compliance against the Toolkit requirements. A new iteration of the Toolkit was published during the reporting period, and an action plan was developed by the Information Governance Team to populate, monitor, and review the Trust's submission. Following this year's submission, technical issues with the platform have prevented the Trust from being able to accurately report a percentage compliance against the Toolkit requirements. However, provisional results are that the Trust met the Minimum Expectations of 5 out of 11 categories. Of the categories that met the Minimum Expectations, 3 met the Expectations Exceeded standard. Following the 2023/24 submission, the Information Governance Team will produce an improvement plan to target any applicable areas, which will be monitored by the Information Governance Steering Group.

The Trust uses the Once for Wales Concerns Management System to capture information governance incidents via the incident reporting module. Reported information governance incidents are reviewed and assessed in accordance with the NHS Wales Guidelines on the Categorisation and Notification of Personal Data Breaches, which provides detailed guidance for assessing and reporting incidents. Any remedial actions are taken where required. Incidents figures are reported to the Information Governance Steering Group and as part of the Monthly Integrated Quality and Performance Report. Depending on the nature and severity of the incident, the incident reports may be required to be notified to the Information Commissioner's Office (ICO). During the reporting period (01 April 2023 to 31 March 2024), three incidents were notified to the ICO. Following notification, one was closed with no further action taken by the ICO and two remain open (one of which is pending a response from the ICO, and the other is undergoing further investigation by the Trust).

## **Corporate Governance Code Compliance**

An assessment against the Corporate Governance in Central Government Departments: Code of Good Practice 2017, has been completed using the “Comply” or “Explain” approach. Whilst there is no requirement to comply with all elements of the Corporate Governance Code for Central Government Departments, an assessment was undertaken in March 2024 against the main principles as they relate to an NHS public sector organisation in Wales.

The Trust is satisfied that it is complying with the main principles of and is conducting its business in an open and transparent manner in line with the Code. There were no reported/identified departures from the Corporate Governance Code during the 2023/24 reporting year.

## **Local Counter Fraud Services**

The Local Counter Fraud Specialist (LCFS) is an accredited counter fraud professional who delivers both proactive work (e.g., raising fraud awareness, preventing, and deterring fraud) and reactive work to hold those who commit fraud to account (e.g., fraud investigations). The LCFS provides reports to Audit Committee and the Executive Leadership Team in relation to the quality and effectiveness of all counter fraud bribery and corruption work undertaken.

Counter fraud, bribery and corruption objectives are discussed and reviewed at a strategic level within the organisation. The Audit Committee is accountable for gaining assurance that sufficient control and management mechanisms in relation to counter fraud, bribery and corruption are present.

This is achieved through quarterly updates to the Committee from the LCFS, supported by an annual report on counter fraud, bribery and corruption work which complies with the NHS Counter Fraud Authority’s guidance in relation to content regarding all applicable standards for fraud, bribery, and corruption; and provides a clear update on progress against work plan objectives. Additionally, the Counter Fraud Policy has been reviewed in year and approved by Audit Committee.

The Committee must satisfy itself that the Trust has adequate arrangements in place for countering internal fraud and reviews the outcomes of that work, and acknowledges work completed against presented risks and an agreed work plan. The Committee reviews and approves the internal counter fraud arrangements on an annual basis.

#### **f) Planning Arrangements**

In accordance with expectations from Welsh Government, the Trust submitted its 2023/26 Integrated Medium-Term Plan (IMTP) by 31 March 2023 following its approval by the Board on 30 March 2023. It was approved by Welsh Government on 12 September 2023.

The IMTP was developed with involvement from our stakeholders including our staff, particularly during Chief Executive Roadshows in 2023/24.

Further details on the Trust's IMTP and planning arrangements are set out in the Performance Report contained within the Performance Overview section of the Performance Report.

#### **g) Disclosure Statements**

The Trust confirms that in accordance with the requirements of the Governance Statement:

- Control measures are in place to ensure that all the Trust's obligations under equality, diversity and human rights legislation are complied with. The Strategic Equality Plan 2024/2028 sets out the Trust's meaningful commitment to work with our people to help them recognise, promote, and celebrate equality, diversity, and inclusion. This Plan includes our approach to compliance with the Equality Act 2010, the Public Sector Equality Duty, and Socio-Economic Duty. It also outlines how the Trust will ensure the people who use ambulance services, including those with protected characteristics, have equal access and outcomes. The Plan is available on the Trust's website here: [Strategic Equality Plan 2024-2028 Welsh Ambulance Service NHS Trust](#).

- As an employer with staff entitled to membership of the NHS Pension Scheme, control measures are in place to ensure all employer obligations contained within the scheme regulations are complied with. This includes ensuring that deductions from salary, employer's contributions and payments into the scheme are in accordance with the scheme rules, and that member pension scheme records are accurately updated in accordance with the timescales detailed in the regulations.
- The Trust undertakes risk assessments and has carbon delivery plans to comply with the emergency preparedness and civil contingency elements of the UKCIP (UK Climate Impacts Programme) 2009 weather projections to meet the Trust's obligations under the Climate Change Act and the Adaptation Reporting Requirements. The Trust has in place a Severe Weather Plan. In addition, the EPRR team uses intelligence from the Met Office to plan ahead for adverse weather, and weather warnings are a high priority trigger in our weekly consideration of Trust escalation levels.

The Trust works with partner agencies in our Local Resilience Fora across Wales to inform any multi-agency geographical response and the new Emergency Alert system allows for notification and warning in the event of adverse weather threats with risk to life. Planning, training, and exercising are a key aspect of the Trust's Civil Contingency responsibilities as a category one responder. Throughout 2023/24 the Trust has discussed its approach to Adaptation Planning and has included a commitment in the 2024/27 Integrated Medium-Term Plan to formalise its Adaptation Planning arrangements.

- As set out above, the Trust had no reported serious untoward incidents during 2023/24 in relation to data security. In reporting period (01 April 2023 to 31 March 2024), three incidents were notified to the Information Commissioner's Office. Following notification, one was closed with no further action taken by the ICO, and two remain open (one of which is pending a response from the ICO, and the other is undergoing further investigation by the Trust).

## Quality of Data

The quality of data generated and utilised by the Trust's core service areas is considered a collective responsibility but overseen by the Digital Directorate. Through a mature data pipeline and robust processes, the Trust maintains a strong level of data quality throughout. The Trust's Data Quality Policy outlines the importance of maintaining good data quality and clarifies the escalation process for the resolution of any discovered data quality issues.

On a monthly basis, the Trust reports key metrics of performance to Welsh Government in an Official Statistics Release. These submissions require thorough checks across all dimensions of data quality (namely: accuracy, completeness, consistency, validity, timeliness, and uniqueness), both at the call / incident level and aggregated to the higher-level views. This exercise can also involve investigation to data entries at the most granular level, whereby any issues in system, process or reporting can be identified and fixes proposed; demonstrating that data quality within the Trust takes on a full end-to-end approach. Only once the checks and balances have been signed off by senior informatics staff are the submissions supplied; given the stringent nature of this quality assurance, the Trust is named on The Official Statistics (Wales) Order 2017, which is part of the Statistics and Registration Services Act 2007.

Similarly, intelligence is offered to the Board through a variety of reports which first pass through several rounds of appropriate testing and quality assurance. Any significant changes made to data or reporting are subject to initial approval at the Health Informatics Changes Advisory Board and, should the findings of any impact analysis dictate a higher level of approval is required, this would be further escalated prior to implementation. With respect to Health Informatics and Digital Services, reports and dashboards are published to Trust systems for end users by Health Informatics, and are deployed in a stringent, controlled manner to maintain, wherever possible, a "single version of the truth".

## Ministerial Directions

Ministerial Directions are published by Welsh Government as part of their health and social care publications and can be found [here](#). Of the Ministerial Directions published during the period 01 April 2023 to 31 March 2024 one was relevant to the Trust; the Direction regarding the new commissioning arrangements that relate to the Trust - [The National Health Service Joint Commissioning Committee \(Wales\) Directions 2024](#). The Trust is not a member of the Joint Commissioning Committee; however, the Chief Executive does attend the meetings.

## Welsh Health Circulars

Welsh Health Circulars provide a streamlined, transparent, and traceable method of communication between NHS Wales and NHS organisations. The Circulars relate to different areas such as policy, performance and delivery, planning, legislation, workforce, finance, quality and safety, governance, information technology, science, research, public health, and letters to health professionals.

A number of Circulars were received during the year, and these are assigned to a lead Director who is responsible for the implementation of required actions. A log of circulars is maintained by the Trust.

## h) Review of Effectiveness

As Accountable Officer for the Trust, the Chief Executive has responsibility for reviewing the effectiveness of the system of internal control. The review of the system of internal control is informed by the work of the internal auditors, and the executive officers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by external auditors (Audit Wales) in their audit letter and other reports, including the Structured Assessment 2023 and the Review of Workforce Planning Arrangements, undertaken in 2023.

Standing Orders, Committee terms of reference and the Governance Code require that Boards should routinely assess the effectiveness of their governance arrangements, of which the Board's Committees form an integral part.

Each Board Committee has undergone extensive effectiveness reviews in Q4 2023/24 resulting in changes to terms of reference and membership to strengthen assurance and scrutiny to the Board. Additionally, changes to operating arrangements have been identified and will be implemented throughout 2024/25. The annual reports of the Committees referred to above and the 'Improvements to the Governance Framework' section set these out in more detail.

The Chair's performance is evaluated annually by the Minister for Health and Social Services. Annual performance appraisals for the Vice Chair, Chief Executive and Non-Executive Directors are carried out by the Chair, and for the Executive Directors and Directors by the Chief Executive. The Remuneration Committee receives the Chief Executive's outturn position and upcoming year's objectives as well as assurance that these objectives are cascaded to the Executive Leadership Team.

### **Joint Escalation and Intervention Arrangements**

Under the Joint Escalation and Intervention Arrangements, Health Inspectorate Wales meets with Welsh Government and Audit Wales to discuss the overall assessment of the Trust.

While the tripartite evaluation involves assessment of each NHS body based on the work undertaken by the tripartite members, it is the Minister for Health and Social Services who determines the escalation status of NHS bodies. At the most recent tripartite meeting the escalation status of the Trust remained unchanged at 'routine arrangements'. The Trust were advised of the outcome of this meeting on the 23 January 2024.

## **Health Inspectorate Wales**

Healthcare Inspectorate Wales report 'Review of Patient Safety, Privacy, Dignity and Experience whilst Waiting in Ambulances during Delayed Handover' was published in 2022, and the Trust's response is set out in the Performance Report in the 'Engagement' sub-section of the Delivery, Quality and Performance Analysis section of the Performance Report.

Health Inspectorate Wales (HIW) Report, 'Review of Patient Flow – A Journey Through the Stroke Pathway' was published in 2023/24. There were various system-wide actions were generated from this report and those that relate to the Trust are tracked and monitored by the Quality, Patient Experience and Safety Committee.

## **Internal Audit**


Internal Audit provides the Accountable Officer and the Board with a flow of assurance on the system of internal control. The Accountable Officer commissioned a programme of audit work which was delivered subject to agreed amendments and in accordance with Public Sector Internal Audit standards by the NHS Wales Shared Services Partnership. The scope of this work is agreed with the Audit Committee and the Executive Leadership Team and is focussed on significant risk areas and local improvement priorities.

The overall opinion by the Head of Internal Audit on governance, risk management and control is a function of this risk-based audit programme and contributes to the picture of assurance to the Board in reviewing effectiveness and supporting our drive for continuous improvement.

The Head of Internal Audit is satisfied that there has been sufficient internal audit coverage during the reporting period to provide the Head of Internal Audit Annual Opinion. In forming the Opinion, the Head of Internal Audit has considered the impact of the audits that have not been completed as planned in 2023/24.

There were two adjustments to the internal audit plan in-year; the deferral of the 'Delivery of Major Change Programmes' audit – which was deferred following completion of the project and consideration by the Trust to deescalate the related principal risk from the Corporate Risk Register. Secondly, the 'Integrated Quality and Performance Management Framework' audit has been deferred at the request of Trust management to allow time for the Quality and Performance Management Framework processes to be embedded.

The Trust develops an annual Internal Audit plan in conjunction with Internal Auditors. The plan is risk based which directs the reviews to areas where management and the Audit Committee considers there may be potential weaknesses. In this regard, the Trust expects to receive some limited assurance reports, and these should not detract from the overall progress the Trust continues to make. **The Head of Internal Audit has concluded:**

 <p>-                      +</p> <p>Yellow</p>	<p>The Trust Board can take <b>reasonable assurance</b> that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to moderate impact on residual risk exposure until resolved.</p>
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This conclusion is consistent with the Reasonable Assurance Head of Internal Audit Opinion reported in the Trust's 2022/23 Annual Governance Statement. The 2023/24 reasonable assurance conclusion is derived from 18 Internal Audit reviews.

Internal Audit Assurance Conclusion	Number of Reports
No Assurance	0
Limited Assurance (Based on All-Wales reviews which were limited for all Health Bodies)	2
Reasonable Assurance	15
Substantial Assurance	0
Advisory	1
<b>Total</b>	<b>18</b>

For the sixth consecutive year there have been no 'No Assurance' Internal Audit Reports of Trust business. Set out below are the two reports that had a conclusion of Limited Assurance that were reported to Audit Committee during 2023/24.

#### Decarbonisation Internal Audit (Limited Assurance)

The objective of this audit was to consider progress against the NHS Wales Decarbonisation Strategic Delivery Plan and the Trust's Decarbonisation Action Plan; demonstrating how the Trust will implement the NHS Wales Decarbonisation Strategy Plan initiatives.

Internal Audit recognised the significant volume of work that the Trust has undertaken across all Directorates to address the requirements of the Decarbonisation Strategic Delivery Plan; however, given the complexity and change of risks associated with this activity, along with the financial shortfalls, this impacts on the Trust's ability to deliver on the wider decarbonisation agenda. The Limited Assurance opinion was based on an All-Wales review and included all Health Bodies in Wales.

There were six actions identified for the Trust in this audit report; two of which were categorised as high priority. This audit report was received by the Audit Committee in March 2024 and progress on the actions will be monitored by the Finance and Performance Committee and Audit Committee throughout 2024/25.



### Estates Condition Internal Audit (Limited Assurance)

The objective of this audit was to evaluate the arrangements put in place by the Trust to identify and manage key risks associated with existing estate, and the implementation of resulting strategies to manage and mitigate the risks.

Internal Audit recognised the lack of a funded strategy to address the backlog of maintenance and the inconsistency of reporting across Wales. The Limited assurance opinion was based on an All-Wales review incorporating all Health Bodies. It was acknowledged by Internal Audit that many of the issues highlighted within the report were outside of the Trust's control.

There were 12 actions identified for the Trust in this audit report; one of which was rated as high priority. All others were rated as medium priority. This report was received by the Audit Committee in November 2023 and progress on the actions will be monitored by the Finance and Performance Committee and Audit Committee throughout 2024/25.

Copies of all Internal Audit reports and progress reports can be obtained in the Audit Committee papers section on the Trust's website. The full Head of Internal Audit Report 2023/24 can also be found [here](#), having been considered by the Audit, Risk and Assurance Committee at its meeting on 07 June 2024.

## **External Audit – Audit Wales**

The Auditor General for Wales is the Trust’s statutory external auditor and, since 01 April 2020, the Auditor General for Wales and the Wales Audit Office are known collectively as Audit Wales. Audit Wales scrutinises the Trust’s financial systems and processes, performance management and key risk areas.

Reports are produced by Audit Wales in line with an Audit Committee approved annual programme of work and include management responses by the Trust for reports which contain recommendations. All Audit Wales reports are considered by the Audit Committee and, where appropriate, the relevant Committee and the Board. Their recommendations are subsequently recorded in the Trust’s audit recommendations tracker, which is reported to each Audit Committee meeting to provide assurance on their implementation.

The key annual governance report on Trust matters produced by Audit Wales is the Structured Assessment. The Structured Assessment for 2023 was received by the Trust Board in January 2024 and the Audit Committee in March 2024. Additionally, Audit Wales undertook a review of workforce planning arrangements in 2023, which was presented to the People and Culture Committee and Audit Committee in November 2023, respectively. Further details on the outcomes of these reviews have been provided below.

### Structured Assessment 2023

The key focus was on the Trust’s corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus on the organisation’s governance arrangements; strategic planning arrangements; financial management arrangements; and arrangements for managing the workforce, digital assets, the estate, and other physical assets. This Structured Assessment was positive and indicated an improvement in the Trust’s overall governance, in the operations of the Board and Committee meetings, and ensuring that there was effective oversight of key areas of risk. Key messages included:



- *“Overall, we found that the Trust demonstrates a focus on improving its arrangements for governance, planning and finance. However, significant operational pressures, inefficiencies caused by handover delays, reliance on non-recurrent savings and lack of available funding is limiting its ability to transform services.*
- *We found that Board and Committee arrangements are effective, however the Trust has a significant backlog of policies due for review, and there is scope to make some improvements to other areas of administrative governance.*
- *The Board remains committed to public transparency. Meetings are livestreamed, there are opportunities for the public to ask questions in advance of meetings and private/closed meeting actions are reported in public Board papers. The Trust publishes most meeting papers in advance of meetings. However, to further increase the transparency of Board business, the Trust should publish unconfirmed Board and committee minutes sooner, and a written version of the Chair’s Report should be provided. The Trust has a significant backlog of policies that are overdue for review. However, it has developed a realistic and prioritised plan to review key policies and to improve its process for maintaining written control documents.*
- *The Board and committees operate well, supported by up-to-date terms of reference and cycles of business. Meetings are well-chaired, and members provide meaningful contribution to support, scrutinise, and seek assurance on areas of performance. Papers are generally of a good standard and there is ongoing work to encourage more succinct presentations of key risks and issues. Patient and staff stories are key features of board and committee agendas that are highly valued forms of intelligence to set the tone of meetings. Work continues to enable and encourage members to make greater use of board member visits to allow members to triangulate intelligence from board and committee meetings with their observations. There will be some changes to the membership of the Board over coming months due to Non-Executive Director turnover. The Trust has taken reasonable and well-considered action to manage these changes.*



- *We found that the Trust is strengthening its corporate systems of assurance, however there is more to do in key areas including the BAF and handling concerns and incidents. Operational performance continues to be extremely challenging due to increased demand and wider system pressures.*
- *The Trust maintains reasonable arrangements for managing and overseeing corporate risks. It continues to progress its risk transformation programme with several actions expected to be complete by April 2024. There are factors beyond the Trust's control which contribute significantly to its highest risks and the Trust demonstrates a commitment to collaborating with partners to establish a shared understanding and response to these risks. The Trust has been developing its Board Assurance Framework since 2022. However, there needs to be greater Board and committee focus on the risks to the achievement of the Trust's strategic objectives.*
- *The Trust maintains reasonable performance management arrangements, however operational performance remains extremely challenged due to increased demand, wider system pressures and the consequential inefficiencies created. The Trust has taken positive steps to improve its quality governance arrangements, including work to prepare for the requirements under the new Health and Social Care (Quality and Engagement) Act (2020). However, timeliness of response to concerns has deteriorated due to increased demand and capacity issues. Arrangements for tracking audit recommendations are strengthening, with greater clarity on the closure of actions and the impact achieved.*
- *We found that the Trust has a good corporate approach to developing strategies and plans, but plans do not include SMART milestones and delivery reports do not provide enough clarity on whether intended outcomes are being achieved.*
- *The Trust's arrangements for producing and overseeing the development of strategies and plans are reasonably sound. The Trust continues to produce Integrated Medium-Term Plans (IMTPs) as a vehicle for achieving its long-term strategic ambition. The IMTP again received approval from Welsh Government and the Trust strengthened its engagement of staff when developing its 2023-*



2026 plan. However, the Trust should ensure that all actions set out in the IMTP are SMART with measurable outcomes and clear delivery milestones. The Trust needs to strengthen reporting of delivery of the IMTP by increasing the focus on outcomes and impact achieved, rather than focussing solely on activity.

- *We found that the Trust demonstrates strong financial performance, a good approach to financial planning and appropriate Board and committee oversight. However, the reliance on non-recurrent savings schemes, operational inefficiencies caused by handover delays and lack of available additional funding may limit the Trust's ability to support its service modernisation plans.*
- *The Trust continued its good financial track-record of meeting its financial objectives and duties both for 2022-23 and the rolling three-year period of 2020-21 to 2022-23. As of month seven (October) 2023-24, the Trust is again on track to achieve its financial duties, which is significant given the incredibly challenging current financial challenges facing NHS Wales.*
- *The Trust has robust arrangements for financial planning, which clearly identifies key risks and issues. The risks include a lack of clarity around availability of recurrent funding for ambulance staff who were originally recruited to address winter service pressures in 2022 using short-term funding.*
- *The Trust had a savings gap at the time of approving its financial plan but was able to identify the necessary savings to meet this gap by month four. However, we have concerns about the level of non-recurrent savings within the Trust's plan and how this may impact the Trust in future years.*
- *Inefficiencies such as ambulance handover delays and difficulties accessing additional funding limit the Trust's ability to pursue transformational change and service modernisation. Last year, we highlighted that the notional cost of handover delays was £50 million, and those delays continue to remain high. This inefficiency inhibits the ability of the Trust to redeploy its resource to support preventative treatment in the community and reduce ambulance conveyancing to hospital. We will also be considering arrangements for delivering financial efficiencies as part of our audit programme early in 2024."*

The recommendations made in the Structured Assessment 2023 and all management responses covering some of the key areas of highlighted above were accepted and are being monitored by the Audit Committee. The themes of the recommendations from the 2023 Structured Assessment relate to improving the transparency of Board business, improving public access to key strategies and plans by publishing them online, improving the clarity of IMTP objectives / actions, and improving the oversight of the IMTP and savings plans. Of the six recommendations three are already complete; with the remaining actions due for completion in Q2 of the 2024/25 financial year. The Audit Wales Structured Assessment document is available [here](#).

### Review of Workforce Planning Arrangements 2023

The key focus of this review was in relation to the Trust's approach to workforce planning and whether it effectively contributed to addressing current and future NHS workforce challenges. Specifically, Audit Wales looked at the Trust's operational action to manage current and future challenges, and monitoring and oversight arrangements. The report was positive and indicated that the Trust demonstrates (in areas where it can control the outcome) good improvements and has evidenced that it has responded to the immediate operational and diversity and recruitment challenges. Key messages included:

- *“Overall, we found that the Trust is taking effective steps to mitigate current workforce challenges and clarify its longer-term strategic vision, however medium to longer-term resourcing is a significant and ongoing barrier.*
- *The Trust is facing significant workforce challenges. The workforce indicators presented in Appendix 2 of the report highlight that the Trust's workforce levels and costs have increased between 2017-18 and 2022-23. This included an increase in agency staffing, from £180,000 in 2018-19 to £1.7 million in 2021-22 which has since reduced and is significantly lower than Health Board agency spend. While vacancies are comparatively low, the Trust has seen higher than usual turnover and concerningly, for 67% of the staff who left the organisation in 2021-22, their reasons for leaving were stated as either unknown or other. A new process is due to be rolled out which aims to seek further clarity on the reasons for staff leaving. A new process is due to be rolled out which aims to*



*seek further clarity on the reasons for staff leaving. Noting that ambulance services tend to have higher sickness absence levels than other NHS organisations, the Trust has the highest percentage of sickness absence rates in Wales, which stood at 12.1% in January 2022, although this figure reduced to 8.2% in July 2023 levels increased in August 2023 to 9.2%.*

- The Trust is strengthening its strategic workforce planning approach to address key risks and is effectively engaging with most stakeholders. However, it needs strengthen how it accesses and analyses workforce intelligence.*
- The Trust's strategic vision and plans focus on strengthening the workforce to overcome key current and future workforce risks. The Trust intends to strengthen its approach further by developing a strategic workforce plan for the organisation which it expects to complete by April 2024. The Trust has access to significant amounts of data which it uses to inform key decisions relating to its workforce. However, there is a need to better integrate IT systems to enable workforce data analysis and ensure its workforce establishment model is routinely updated. While the relationship between the Trust and its trade union partners is sometimes challenging, the Trust effectively engages with its staff and wider stakeholders, and commissioners to provide assurance and develop workforce solutions.*
- We found that The Trust is proactively addressing its workforce challenges, based on a strong understanding of risks. However broader workforce transformation is constrained by resource availability.*
- The Trust has invested in its workforce planning capacity and capabilities, such as by recruiting a head of workforce planning and transformation and developing workforce planning training for managers. The Trust will need to ensure that workforce planning training is realising the intended benefits. There is also a need to ensure consistent central support for recruitment activity across the Trust.*



- *The Trust demonstrates a relatively strong understanding of the barriers and risks associated with implementing the strategic vision for its workforce. It is adopting a proactive approach to mitigate some longer-term and immediate challenges under its influence. For example, to overcome recruitment challenges. It is looking to introduce home working for nurses and raising the profile of paramedicine within universities.*
- *While the Trust has costed its workforce plan through the development of its Integrated Medium-Term Plan (IMTP), it may require significant resource to fully achieve the significant transformation set out in its strategic vision. At the same time, the Trust currently holds substantial inefficiencies in its workforce due to handover delays caused by system pressures. It also finds securing ongoing additional investment from commissioners to build capacity challenging, and additional short term workforce funding can make recruitment and retention more difficult. To address these issues, the Trust will need to continue to work closely with its commissioners and Welsh Government.*
- *There is reasonable Board-level oversight of operational workforce challenges, but it is too early to judge the impact of delivering the People and Culture Plan.*
- *The People and Culture Committee receive regular and comprehensive reports relating to the workforce. Information to the committee has been increasingly operational, however at the August 2023 committee, the Committee approved metrics and a data dashboard to help monitor the progress of strategic aims within the People and Culture Plan. The Trust will also need to ensure effective arrangements for monitoring progress of its strategic workforce plan, once approved.*
- *External oversight by the Emergency Ambulance Services Committee (EASC)<sup>1</sup> ensures the commissioners understand the Trust's service workforce pressures. This helps to align commissioner's expectations, with available finance and workforce resource. The Trust has benchmarked its performance with other ambulance services however, this is not regular nor is it reported broadly within the organisation."*



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Six recommendations were made within this report, and all were accepted for oversight by the People and Culture Committee. The recommendations include improving arrangements regarding the workforce information systems, evaluation of workforce planning arrangements, improvements for recruitment support across the organisation, the development of related targets and milestones to allow monitoring of progress against the Plan, and benchmarking against other health bodies. The majority of the actions are due for completion throughout 2024 and will be monitored by the People and Culture Committee. The Audit Wales Review of Workforce Planning Arrangements is available [here](#).



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## **i) Conclusion**

The corporate governance framework at the Trust provides that the Committees are equipped – both in terms of their effective operating arrangements and membership – to receive and act on clear delegations from the Board. This allows the Board to focus on priority areas in the knowledge that the Committees are scrutinising and overseeing areas within their remit with a greater degree of detail than would be possible at the Board. Clear reporting from the Committees on an Alert, Advise, Assure basis, strengthens the confidence the Board holds in this framework.

The system-wide pressures across the NHS in Wales continue to inform the Trust's challenging operational environment and the Board Committees continue to escalate their significant concerns to the Board regarding performance, quality of our services and avoidable harm to our patients. The Trust Board has prioritised discussions on mitigating avoidable patient harm at each of its meetings since May 2022 and continues to seek to influence change in the wider system. While several actions have been implemented from the Trust's perspective over recent months, they are not able to offset the impact of increasing handover delays.

The need to plan and respond to sustained system pressures, financial challenges, and Winter pressures has had a significant impact on the organisation and the wider NHS in Wales. It has required a dynamic response which has presented a number of opportunities in addition to challenges.

The corporate governance framework will continue to improve in 2024/25, with a continued focus on integrated governance and assurance frameworks, the further development of the Risk Transformation Programme, support for report writers and presenters, and the embedding of the Board and Committee Standard Operating Procedure to provide consistency and improve quality and timeliness of papers. The Board Visits Standard Operating Procedure approved by the Board in May 2023 will continue support members to triangulate assurance and promote visible leadership.

There is commitment to the Welsh Ambulance Services Partnership Forum – the Trust's only Advisory Group - having a strategic focus to strengthen the relationship with our Trade Union partners and this will complement and align its operating arrangements with the suite of Board Committees already in place.



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As Accountable Officer for the Welsh Ambulance Services University NHS Trust, I confirm that the statements made in this report are correct for the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts, that there have been no significant internal or governance issues and I confirm that there were sound systems of internal control in place to support the delivery of the Trust's policy aims and objectives.

**Jason Killens**

**Chief Executive Officer**

**Date: 12 July 2024**

## j) Governance Statement Appendices

### Appendix 1: Board and Committee Membership and Attendance

The Board has been constituted to comply with the National Health Service (Wales) Act 2006 and the National Health Service Trusts (Membership and Procedure) Regulations 1990 (SI 1990 No. 2024) as amended. In addition to responsibilities and accountabilities set out in terms and conditions of appointment, Board members also fulfil a number of champion roles where they act as ambassadors for these matters.

The table below sets out the number of meetings that each Board member has attended during 2023/24 (Committee attendance figures as recorded in Committee Highlight Reports presented to Trust Board).

Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
Peter Curran	Non-Executive Director	Trust Board (Public): 0 of 1 (of available meetings) Trust Board (Private): 0 of 1 (of available meetings) Audit Committee: 1 of 1 (of available meetings) Finance and Performance Committee: 1 of 1 (of available meetings) Remuneration Committee: 0 of 1 (of available meetings)
Colin Dennis	Trust Board Chair	Trust Board (Public): 6 of 6 Trust Board (Private): 9 of 9 Remuneration Committee: 3 of 3
Kevin Davies	Vice Chair (until 30 November 2023) and Non-Executive Director (from 01 December 2023)	Trust Board (Public): 5 of 6 Trust Board (Closed): 7 of 9 Academic Partnership Committee: 4 of 4 Audit Committee: 1 of 1 (since appointment to Committee) Charity Committee: 2 of 4 Finance and Performance Committee: 6 of 6 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 3 of 3
Bethan Evans	Non-Executive Director	Trust Board (Public): 6 of 6 Trust Board (Closed): 8 of 9 Charity Committee: 2 of 4 Finance and Performance Committee: 6 of 6 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 2 of 3
Paul Hollard	Non-Executive Director	Trust Board (Public): 6 of 6 Trust Board (Closed): 8 of 9 Academic Partnership Committee: 4 of 4 Audit Committee: 4 of 5 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 3 of 3



Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
Ceri Jackson	Non-Executive Director	Trust Board (Public): 6 of 6 Trust Board (Closed): 8 of 9 Audit Committee: 5 of 5 Charity Committee: 4 of 4 Finance and Performance Committee: 1 of 1 (of available meetings) Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 2 of 3
Hannah Rowan	Non-Executive Director	Trust Board (Public): 5 of 6 Trust Board (Closed): 7 of 9 Academic Partnership Committee: 4 of 4 Charity Committee: 4 of 4 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 1 of 1 (of available meetings) Remuneration Committee: 1 of 3
Joga Singh	Non-Executive Director	Trust Board (Public): 3 of 6 Trust Board (Closed): 5 of 9 Audit committee: 2 of 5 People and Culture Committee: 0 of 4 Finance and Performance Committee: 5 of 6 Remuneration Committee: 0 of 3
Martin Turner	Non-Executive Director	Trust Board (Public): 4 of 5 (of available meetings) Trust Board (Closed): 2 of 8 (of available meetings) Academic Partnership Committee: 2 of 4 Audit Committee: 4 of 4 (of available meetings) Finance and Performance Committee: 4 of 4 (available meetings) Remuneration Committee: 0 of 2 (of available meetings)
Jason Killens	Chief Executive	Trust Board (Public): 6 of 6 Trust Board (Closed): 9 of 9 Remuneration Committee: 3 of 3 Audit Committee: 2 of 5 (not required attendee) Finance and Performance Committee: 1 of 6 (not required attendee) People and Culture Committee: 1 of 4 (not required attendee)
Lee Brooks	Executive Director of Operations	Trust Board (Public): 6 of 6 Trust Board (Closed): 8 of 9 Audit Committee: 1 of 1 (of available meetings) Charity Committee: 2 of 4 Finance and Performance Committee: 3 of 6 People and Culture Committee: 1 of 4 Quality, Patient Experience & Safety Committee: 4 of 4
Angela Lewis	Director of People and Culture	Trust Board (Public): 6 of 6 Trust Board (Closed): 7 of 9 Audit Committee: 4 of 5 Academic Partnership Committee: 3 of 4 Charity Committee: 1 of 1 (of available meetings) Finance and Performance Committee: 5 of 6 People and Culture Committee: 3 of 4 Remuneration Committee: 3 of 3



Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
Estelle Hitchon	Director of Partnerships and Engagement	Trust Board (Public): 6 of 6 Trust Board (Closed): 9 of 9 Academic Partnership Committee: 4 of 4 Charity Committee: 4 of 4 People and Culture Committee: 4 of 4
Brendan Lloyd	Executive Medical Director	Trust Board (Public): 4 of 4 (of available meetings) Trust Board (Closed): 6 of 7 (of available meetings) Quality, Patient Experience and Safety Committee: 1 of 3 (of available meetings)
Rachel Marsh	Executive Director of Strategy, Planning and Performance	Trust Board (Public): 6 of 6 Trust Board (Closed): 9 of 9 Finance and Performance Committee: 5 of 6 Quality, Patient Experience & Safety Committee: 2 of 4
Trish Mills	Director of Corporate Governance / Board Secretary	Trust Board (Public): 6 of 6 Trust Board (Closed): 9 of 9 Academic Partnership Committee: 4 of 4 Audit Committee: 5 of 5 Charity Committee: 4 of 4 Finance and Performance Committee: 5 of 6 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 3 of 3
Jonny Sammut (From 27 September 2023)	Director of Digital Services	Trust Board (Public): 3 of 4 (of available meetings) Trust Board (Private): 3 of 6 (of available meetings) Academic Partnership Committee: 2 of 2 (of available meetings) Finance and Performance Committee: 3 of 3 (of available meetings) Quality, Patient Experience & Safety Committee: 4 of 4 Remuneration Committee: 1 of 2 (of available meetings)
Leanne Smith (From 01 August 2022 until the 11 October 2023)	Interim Director of Digital Services	Trust Board (Public): 3 of 3 (of available meetings) Trust Board (Closed): 5 of 5 (of available meetings) Academic Partnership Committee: 1 of 2 (of available meetings) Finance and Performance Committee: 1 of 3 (of available meetings) Quality, Patient Experience & Safety Committee: 1 of 3 (of available meetings)
Andy Swinburn	Executive Director of Paramedicine (From 01 January 2024; previously Director of Paramedicine)	Trust Board (Public): 6 of 6 Trust Board (Closed): 6 of 9 Academic Partnership Committee: 4 of 4 Charity Committee: 3 of 4 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 2 of 4
Chris Turley	Executive Director Finance and Corporate Resources	Trust Board (Public): 6 of 4 Trust Board (Closed): 9 of 9 Audit Committee: 5 of 5 Charity Committee: 2 of 4 Finance and Performance Committee: 5 of 6 People and Culture Committee: 4 of 4



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Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
Liam Williams	Executive Director of Quality and Nursing	Trust Board (Public): 6 of 6 Trust Board (Closed): 9 of 9 Audit Committee: 3 of 5 Finance and Performance Committee: 4 of 6 People and Culture Committee: 2 of 4 Quality, Patient Experience & Safety Committee: 4 of 4

## Appendix 2: Board and Committee Meeting Dates

The following Table sets out the dates of the Trust Board and Committee meetings held in 2023/24. All Trust Board and Board Committee meetings in 2023/24 achieved quorum.

Meeting Title	Meeting Dates 2023/24
Trust Board (Public)	25/05/2023; 27/07/2023; 28/09/2023; 23/11/2023; 25/01/2024; 28/03/2024
Trust Board (Closed)	25/05/2023; 27/07/2023; 10/08/2023; 08/09/2023; 28/09/2023; 23/11/2023; 08/12/2023; 25/01/2024; 28/03/2024
Academic Partnership Committee	25/04/2023; 15/08/2024; 24/10/2023; 16/01/2024
Audit Committee	20/04/2023; 25/07/2023; 14/09/2023; 30/11/2023; 01/03/2024
Charity Committee	05/04/2023; 05/07/2023; 09/10/2023; 18/01/2024
Finance and Performance Committee	15/05/2023; 17/07/2023; 18/09/2023; 13/11/2023; 15/01/2024; 19/03/2024
People and Culture Committee	09/05/2023; 17/08/2023; 16/11/2023; 20/02/2024
Quality, Patient Experience and Safety Committee	11/05/2023; 10/08/2023; 31/10/2023; 08/02/2024
Remuneration Committee	05/06/2023; 26/07/2023; 08/03/2024



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## 2.2 Modern Slavery Act 2015 – Transparency in Supply Chains

The Trust has signed up to and is fully committed to the Welsh Government Code of Practice Ethical Employment in Supply Chains. This has been established by the Welsh Government to support the development of more ethical supply chains to deliver contracts for the Welsh public sector and third sector organisations in receipt of public funds. The procurement function is a key area for ethical employment in supply chains. This is run by NHS Wales Shared Services Partnership. More information can be found on the work done on the Health Board's behalf by NWSSP on the Shared Services Partnership website.

## 2.3 Remuneration and Staff Report

The Remuneration and Staff Report contains information about senior managers remuneration. It will detail salaries and other payments, the Trust's policy on senior managers remuneration and whether there were any exit payments or other significant awards to current or former senior managers.

The definition of senior managers as prescribed by the 2023/24 Manual for Accounts Chapter three is: 'those persons in senior positions having authority or responsibility for directing or controlling the major activities of the NHS body. This means those who influence the decisions of the entity as a whole rather than the decisions of individual directorates or departments'.

For the Trust, the senior managers are considered to be the Board's members, i.e., the Executive and Non-Executive Directors including the Chair and Chief Executive; four further (non-voting) Directors, and the Director of Corporate Governance/Board Secretary.

In addition to presenting data on senior managers' remuneration, the Remuneration and Staff Report sets out the membership of the Trust's Remuneration Committee, and staff information with regards to numbers, composition, and sickness absence, together with expenditure on consultancy and off payroll expenditure.

### **Membership of the Remuneration Committee**

Details of the members of the Remuneration Committee are shown in the Governance Statement. The changes to the membership of the Committee in-year reflected the changes to the Non-Executive Directors on the Board.

### **Statement of Policy on the Remuneration of Senior Managers**

All senior managers' pay and terms and conditions of service have been determined by the Remuneration Committee within the framework set by the Welsh Government. Performance of senior managers is assessed against personal objectives and the overall performance of the Trust. The process sets objectives for the year and assesses individual performance against the objectives. The Trust does not make performance or other related bonus payments.

In keeping with the Welsh Government Circulars on pay for senior managers in NHS Wales for 2023/24, a 5% consolidated pay uplift was applied to all pay scales for individuals holding executive and senior posts, effective from 01 April 2023. This pay uplift was agreed in March 2024 and applied retrospectively.

This uplift has been applied to all pay scales, including those senior staff of the Trust who are on individually negotiated spot rates in accordance with the pay Circulars. This uplift is not applicable to Non-Executive Directors.

### **Policy on Duration of Contracts and Notice Periods**

The Trust utilises permanent and fixed term contracts of employment as well as secondment opportunities. For other staff, the contractual notice staff are required to give to the Trust and which staff are entitled to receive, is as follows: Bands one-six = four weeks; Band seven = eight weeks; Bands eight and nine = 12 weeks.

The notice provisions for Pay Bands one-seven outlined above are the normal notice periods of notice. However, these provisions do not override the statutory notice requirements the Trust is required to provide its staff. According to length of service, staff may be entitled to a greater period of notice and receive one weeks' notice for each completed year of service up to and including a maximum of 12 weeks' notice after 12 years of continuous employment.

This refers to the notice periods staff must give; however, this does not preclude individuals requesting an earlier release from their post. This does not affect the right of either party to terminate the contract without notice by reason of the conduct of the other party. The Trust may, depending on circumstances, pay salary in lieu of notice.

### **Senior Manager Contracts and Awards**

Details of senior manager contracts are shown in the tables below. There was no payment for early termination to senior managers' contracts during 2023/24.

### **Remuneration Relationship**

Details of the Trust's remuneration relationship is set out in Note 10.6 of the 2023/24 Annual Accounts.



## Senior Managers in Post in 2023/24

Name	Position Title	Assignment Category	Start Date in Position	Fixed Term End Date
Peter Curran	Non-Executive Director	Fixed Term	01 February 2024	31 January 2028
Colin Dennis	Chair	Fixed Term	01 October 2022	30 September 2026
Kevin Davies	Vice Chair, Non-Executive Director from 01 December 2023	Fixed Term	01 April 2019	30 September 2024 <sup>1</sup>
Bethan Evans	Non-Executive Director	Fixed Term	06 December 2019	5 December 2026
Paul Hollard	Non-Executive Director	Fixed Term	01 April 2016	31 March 2024
Ceri Jackson <sup>2</sup>	Non-Executive Director, Interim Vice Chair from 01 December 2023	Fixed Term	01 April 2021	31 March 2026
Anoop Joga Singh	Non-Executive Director	Fixed Term	09 December 2019	8 December 2025
Hannah Rowan	Non-Executive Director	Fixed Term	01 April 2022	31 March 2026

<sup>1</sup> Kevin Davies' term was extended in year; further detail in the Directors' Report

<sup>2</sup> Ceri Jackson was appointed as Interim Vice-Chair of the Board effective 01 December 2023; further detail in the Directors' Report



Name	Position Title	Assignment Category	Start Date in Position	Fixed Term End Date
Jason Killens	Chief Executive Officer	Permanent	Prior to 01 April 2021	Not Applicable
Christopher Turley	Executive Director	Permanent	Prior to 01 April 2021	Not Applicable
Angela Lewis	Director	Permanent	12 September 2022	Not Applicable
Liam Williams	Executive Director	Permanent	01 August 2022	Not Applicable
Lee Brooks	Executive Director	Permanent	Prior to 01 April 2021	Not Applicable
Estelle Hitchon	Director	Permanent	Prior to 01 April 2021	Not Applicable
Rachel Marsh	Executive Director	Permanent	Prior to 01 April 2021	Not Applicable
Patricia Mills	Director/Board Secretary	Permanent	02 August 2021	Not Applicable
Jonathan Sammut	Director	Permanent	27 September 2023	Not Applicable
Andrew Swinburn <sup>3</sup>	Executive Director	Permanent	01 December 2021	Not Applicable

Further details of the contract arrangements of the Trust’s senior managers in 2023/24 can be found in the Remuneration Table (and Notes) set out later in this Remuneration and Staff Report. Where there have been changes to the Director positions, changes to terms or resignations in-year, further detail can be found in the Directors’ Report.

<sup>3</sup> The position of the Director of Paramedicine received the designation of Board member voting rights in-year.

## Senior Managers Filling posts on an Interim Basis during 2023/24

Name	Position Title	Assignment Category	Start Date in Position	End Date
Leanne Smith	Director of Digital Services	Interim	01 August 2022	Interim until the 11 October 2023 (2-week handover agreed from 27 September 2023)

## Senior Managers who left the Trust during 2023/24

Name	Position Title	Assignment Category	Start Date in Position	Leaving Date
Brendan Lloyd	Executive Director	Permanent	Prior to 01 April 2021	31 December 2023
Martin Turner	Non-Executive Director	Fixed Term	13 December 2019	31 January 2024 <sup>4</sup>

<sup>4</sup> Martin Turner's term was extended in year from 12 December 2023 to 31 January 2024.



## Hutton Report Information (audited information)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director/member of staff in their organisation and the 25th percentile, median and 75th percentile remuneration of the organisation's workforce. The 2021/22 financial year was the first-year disclosures in respect of the 25th percentile pay ratio and 75th percentile pay ratio were required.

		2023-24	2023-24	2023-24	2022-23	2022-23	2022-23
		£000	£000	£000	£000	£000	£000
<b>Total pay and benefits</b>		<b>Chief Executive</b>	<b>Employee</b>	<b>Ratio</b>	<b>Chief Executive</b>	<b>Employee</b>	<b>Ratio</b>
	25th percentile pay ratio	172,500	28,906	5.97:1	167,500	26,462	6.33:1
	Median pay	172,500	36,067	4.78:1	167,500	34,225	4.89:1
	75th percentile pay ratio	172,500	48,629	3.55:1	167,500	46,920	3.57:1
<b>Salary component of total pay and benefits</b>							
25th percentile pay ratio	177,500	24,701		172,500	23,525		
Median pay	177,500	28,010		172,500	26,676		
75th percentile pay ratio	177,500	43,257		172,500	41,197		
		<b>Highest Paid Director</b>	<b>Employee</b>	<b>Ratio</b>	<b>Highest Paid Director</b>	<b>Employee</b>	<b>Ratio</b>
<b>Total pay and benefits</b>	25th percentile pay ratio	172,500	28,906	5.97:1	167,500	26,462	6.33:1
	Median pay	172,500	36,067	4.78:1	167,500	34,225	4.89:1
	75th percentile pay ratio	172,500	48,629	3.55:1	167,500	46,920	3.57:1
	<b>Salary component of total pay and benefits</b>						
25th percentile pay ratio	177,500	24,701		172,500	23,525		
Median pay	177,500	28,010		172,500	26,676		
75th percentile pay ratio	177,500	43,257		172,500	41,197		

In 2023-24, 0 (2022-23, 1) employee received remuneration in excess of the highest-paid director. Remuneration for all staff ranged from £22,720 to £177,500 (2022-23, £21,069 to £172,500). The 'all staff' range includes directors (including the highest paid director) and excludes pension benefits of all staff.

\*In terms of these disclosures, the Chief Executive is also the highest paid director.



### Financial Year Summary (audited information)

The total pay and benefits figure for the Chief Executive/Highest Paid Director is lower than the salary component due to a salary sacrifice scheme.

The employee who received remuneration in excess of the Chief Executive in 2022-23 was a temporary agency worker and not a Director and is no longer in post.

In keeping with the Welsh Government circulars on pay, included in the calculations is the 5% pay increase for 2023/24.

10.6.2 Percentage Changes	2022-23	2021-22
	to	to
	2023-24	2022-23
	%	%
% Change from previous financial year in respect of Chief Executive		
Salary and allowances	3.0	3.1
Performance pay and bonuses	0	0
% Change from previous financial year in respect of highest paid director		
Salary and allowances	3.0	3.1
Performance pay and bonuses	0	0
Average % Change from previous financial year in respect of employees taken as a whole		
Salary and allowances	5.0	6.1
Performance pay and bonuses	0	0

The 3.1% reported in 2022/23 was in relation to the pay award received and accrued for during 2022/23. The 3.0% reported in 2023/24 is in relation to the pay award received in 2023/24, based on the mid-point of the band.

The 6.1% in 2022/23 in terms of the average pay per FTE was related to the pay award received and accrued for during 2022/23. The 5.0% reported in 2023/24 relates to the agreed pay increases across the organisation.



## Salary and Pensions Entitlements of Senior Managers

### a) Remuneration (audited information)

Name and Title	2023-24				2022-23			
	Salary (bands of £5000) (Note 25)	Benefits in Kind Rounded to the nearest £100	Pension benefits Rounded to the nearest £1000 (Note 28)	Total (bands of £5000)	Salary (bands of £5000) (Note 26 & 27)	Benefits in Kind Rounded to the nearest £100	Pension benefits Rounded to the nearest £1000	Total (bands of £5000)
Martin Woodford (Chair) (Note 1)					20-25			20-25
Colin Dennis (Chair) (Note 2)	40-45			40-45	20-25			20-25
Kevin Davies (Non Executive Director / Vice Chair) (Note 3)	15-20			15-20	15-20			15-20
Paul Hollard (Non Executive Director) (Note 4)	5-10			5-10	5-10			5-10
Martin Turner (Non Executive Director) (Note 5)	5-10			5-10	5-10			5-10
Anoop Joga Singh (Non Executive Director)	5-10			5-10	5-10			5-10
Bethan Evans (Non Executive Director)	5-10			5-10	5-10			5-10
Ceri Jackson (Non Executive Director / Interim Vice Chair) (Note 6)	10-15			10-15	5-10			5-10
Hannah Rowan (Non Executive Director) (Note 7)	5-10			5-10	5-10			5-10
Peter Curran (Non Executive Director) (Note 8)	0-5			0-5				
Jason Killens (Chief Executive) (Note 9 and Note 30)	170-175	-	0	170-175	165-170	-	15	185-190
Christopher Turley (Executive Director of Finance & Corporate Resources) (Note 10 and Note 30)	120-125	-	0	120-125	110-115	-	15	125-130
Dr Brendan Lloyd (Executive Director of Medical and Clinical Services) (Note 11)	60-65	-		60-65	80-85	-		80-85
Claire Vaughan (Executive Director of Workforce & OD) (Note 12)					5-10	-		5-10
Dr Catherine Goodwin (Interim Director of Workforce & Organisational Development) (Note 13)					45-50	-	10	55-60
Angela Lewis (Director of People & Culture) (Note 14)	110-115	-	27	140-145	60-65	-	4	65-70
Gail Wendy Herbert (Interim Director of Quality and Nursing) (Note 15)					45-50	-	49	95-100
Liam Williams (Executive Director of Quality and Nursing) (Note 16 and Note 30)	120-125	-	0	120-125	75-80	-	14	90-95
Estelle Hitchon (Director of Partnerships & Engagement) (Note 17)	105-110	-		105-110	100-105	-		100-105
Rachel Marsh (Executive Director of Strategy, Planning & Performance) (Note 18 and Note 30)	105-110	-	0	105-110	105-110	-		105-110
Lee Brooks (Executive Director of Operations) (Note 19)	110-115	-	30	140-145	115-120	2,300	28	145-150
Andrew Haywood (Director of Digital Services) (Note 20)					85-90	-	5	40-45
Dr Leanne Smith (Interim Director of Digital Services) (Note 21)	60-65	-	13	75-80	75-80	-	16	90-95
Jonathan Sammut (Director of Digital Services) (Note 22)	55-60	-	2	60-65				
Andrew Swinburn (Executive Director of Paramedicine) (Note 23 and Note 30)	110-115	-	0	110-115	115-120	-	93	205-210
Patricia Mills (Director of Corporate Governance / Board Secretary) (Note 24)	100-105	-	26	125-130	95-100	-	22	115-120

Note 1 - Martin Woodford left the Trust on 30th September 2022

Note 2 - Colin Dennis joined the Trust on 1st October 2022

Note 3 - Kevin Davies was Vice Chair until 30th November 2023 and Non Executive Director from 1st December 2023

Note 4 - Paul Hollard left the Trust on 31st March 2024

Note 5 - Martin Turner left the Trust on 31st January 2024

Note 6 - Ceri Jackson was Non Executive Director until 30th November 2023 and Interim Vice Chair from 1st December 2023

Note 7 - Hannah Rowan joined the Trust on 1st April 2022

Note 8 - Peter Curran joined the Trust on 1st February 2024. Salary full year equivalent is 5-10 (bands of £5000)

Note 9 - Jason Killens' salary excludes £5,742 sacrificed in respect of NHS Fleet Solutions. 2022-23 salary included £3,212 in terms of annual leave sold and excluded £5,742 sacrificed in respect of NHS Fleet Solutions

Note 10 - Christopher Turley's salary includes £2,391 in terms of annual leave sold and excludes £5,306 sacrificed in respect of NHS Fleet Solutions. 2022-23 salary included £4,500 in terms of annual leave sold and excluded £10,612 sacrificed in respect of NHS Fleet Solutions

Note 11 - Brendan Lloyd retired on 31st December 2023. Salary is based on 0.51 WTE (19 hours). Salary full year equivalent is 80-85 (bands of £5000). 2022-23 salary included £4,039 in terms of annual leave sold

Note 12 - Claire Vaughan left the Trust on 22nd April 2022

Note 13 - Dr Catherine Goodwin was appointed Interim Director of Workforce & Organisational Development from 11th April 2022 until 11th September 2022

Note 14 - Angela Lewis joined the Trust on 12th September 2022. Angela's job title changed from Director of Workforce & Organisational Development to Director of People & Culture from 20th April 2023

Note 15 - Gail Wendy Herbert was appointed Interim Director of Quality and Nursing from 7th March 2022 until 31st August 2022

Note 16 - Liam Williams joined the Trust as Executive Director of Quality and Nursing on 1st August 2022

Note 17 - Estelle Hitchon's salary includes £2,054 in terms of annual leave sold. 2022-23 salary included £2,956 in terms of annual leave sold

Note 18 - Rachel Marsh's salary excludes £5,006 sacrificed in respect of NHS Fleet Solutions. 2022-23 salary included £2,854 in terms of annual leave sold and excluded £5,006 sacrificed in respect of NHS Fleet Solutions

Note 19 - Lee Brooks' salary excludes £10,415 sacrificed in respect of NHS Fleet Solutions. 2022-23 salary excluded £3,472 sacrificed in respect of NHS Fleet Solutions

Note 20 - Andrew Haywood left the Trust on 31st July 2022

Note 21 - Dr Leanne Smith was appointed Interim Director of Digital Services from 1st August 2022 until 11th October 2023. Salary full year equivalent is 115-120 (bands of £5000)

Note 22 - Jonathan Sammut was appointed Director of Digital Services from 27th September 2023. Salary excludes £2,448 sacrificed in respect of NHS Fleet Solutions. Salary full year equivalent is 100-105 (bands of £5000)

Note 23 - Andrew Swinburn salary excludes £9,629 sacrificed in respect of NHS Fleet Solutions. 2022-23 salary included £2,144 in terms of annual leave sold

Note 24 - Patricia Mills' job title was changed from Board Secretary to Director of Corporate Governance/Board Secretary from 8th March 2024

Note 25 - The salary column includes an increase of 5% on top of the pay scales for employees covered by executive and senior pay terms and conditions of service

Note 26 - The 2022-23 salary column includes a £1400 consolidated increase applied to all A&C pay scales and individuals holding executive and senior posts, this did not apply to Board Chairs and Non-Executive Directors

Note 27 - The 2022-23 salary column also includes a 1.5% non-consolidated non-pensionable payment, along with a 1.5% consolidated accrual. As per the guidance from Welsh Government, this consolidated payment is not included within the pension benefits element of the 2022-23 table. These payments did not apply to Board Chairs and Non-Executive Directors

Note 28 - In line with Disclosure of Senior Managers' Remuneration (Greenbury) 2024 guidance, pension benefits are only included where the calculation results in a positive figure

Note 29 - The disclosed pension information has been compiled based on pensionable pay including the 5% increase paid in March 2024

Note 30 - Affected by the Public Service Pensions Remedy and their membership between 1 April 2015 and 31 March 2022 was moved back into the 1995/2008 Scheme on 1 October 2023. Negative values are not disclosed in this table but are substituted with a zero



## Salary and Pensions Entitlements of Senior Managers

### b) Pension Benefits (audited information)

B) Pension Benefits					
Name and title	Accrued pension at pension age as at 31/3/24 and related lump sum (bands of £5,000)	Real increase in pension and related lump sum at pension age (bands of £2,500)	Cash Equivalent Transfer Value at 31 March 2024 £'000	Cash Equivalent Transfer Value at 31 March 2023 £'000	Real increase in Cash Equivalent Transfer Value £'000
	£'000	£'000	£'000	£'000	£'000
Jason Killens (Chief Executive)	55-60 plus lump sum of 150-	0 plus lump sum of 22.5-25	1,222	922	183
Christopher Turlay (Executive Director of Finance & Corporate Resources)	50-55 plus lump sum of 145-	0 plus lump sum of 35-37.5	1,245	925	210
Dr Brendan Lloyd (Executive Director of Medical and Clinical Services) *	-	-	-	-	-
Angela Lewis (Director of People & Culture)	0-5 plus lump sum of 0-5	0-2.5 plus lump sum of 0	76	35	23
Liam Williams (Executive Director of Quality and Nursing)	35-40 plus lump sum of 100-	0 plus lump sum of 20-22.5	865	664	117
Estelle Hitchon (Director of Partnerships & Engagement) **	-	-	-	-	-
Rachel Marsh (Executive Director of Strategy, Planning & Performance)	50-55 plus lump sum of 60-65	0 plus lump sum of 0	957	768	97
Lee Brooks (Executive Director of Operations)	40-45	0-2.5	562	394	112
Leanne Smith (Interim Director of Digital Services)	5-10	0-2.5	111	62	14
Jonathan Sammut (Director of Digital Services) ***	0-5	0-2.5	56	43	0
Andrew Swinburn (Executive Director of Paramedicine)	45-50 plus lump sum of 120-	0 plus lump sum of 15-17.5	1,052	852	99
Patricia Mills (Director of Corporate Governance / Board Secretary)	5-10	0-2.5	112	65	27
*Dr Brendan Lloyd chose to leave the pension scheme on 31st December 2021					
** Estelle Hitchon chose not to be covered by the NHS pension arrangements in the prior year, as well as the current reporting year					
*** Jonathan Sammut chose not to be covered by the NHS pension arrangements from 1 February 2024					



### Staff Numbers (audited information)

An analysis of staff numbers by category during 2023/24 are set out below. The figures relate to the average number of staff under contract of service in each month of the financial year, divided by 12 (and rounded to nearest Whole Time Equivalent). These figures have been calculated to include inward secondments and agency staff and to reconcile with the financial accounts.

Category	2023/24	2022/23	2021/22
Additional Clinical Services	2,071	2,078	2,064
Professional, Scientific & Technical Staff	3	4	2
Administrative, Clerical and Board Members	643	618	581
Allied Health Professionals	1,103	1,092	1,052
Estates & Ancillary	68	64	62
Medical & Dental	0	1	1
Nursing and Midwifery registered	191	196	207
<b>Total</b>	<b>4,079</b>	<b>4,053</b>	<b>3,969</b>

### Staff Composition

An analysis of the number of persons of each sex who are senior managers of the Trust (i.e., Non-Executive Directors, Executive Directors, Directors) as at 31 March 2024, are set out below (excludes secondees out of the Trust). This compares to a Trust wide staff composition of 50% female, 50% male.

Gender	Headcount	%
Female	7	39
Male	11	61
<b>Total</b>	<b>18</b>	<b>100</b>



## Sickness Absence Data

	2023/24	2022/23	2021/22
Days lost (long term)	93,684.07	88,732.85	100,910.74
Days lost (short term)	32,961.72	47,226.89	50,050.55
<b>Total days lost</b>	<b>126,645.79</b>	<b>135,959.74</b>	<b>150,961.30</b>
Total staff years	338.43	335.66	329.20
Average working days lost	19.43	21.09	23.96
Total staff employed in period (headcount)	4354	4,315	4,231
Total staff employed in period with no absence (headcount)	1,025	917	1,035
<b>Percentage staff with no sick leave</b>	<b>24.93%</b>	<b>21.09%</b>	<b>24.04%</b>

*Note 1:* The percentage and total number of staff without absence in the year has been sourced from the standard Electronic Staff Record (ESR) Business Intelligence (BI) report. With regard to the reporting in relation to the percentage of staff with 'no sickness', the standard BI report excludes new entrants and also bank assignments. Therefore, the number of staff who have had a whole year with no sickness absence is being divided into a smaller number than the total headcount at the end of the year.

*Note 2:* "Total staff employed in period with no absence (headcount)" is purely sickness absence and does not include those isolating/shielding due to Covid-19.

The Trust continues to performance manage absence robustly and has implemented many actions in 2023/2024. There has been a reduction in absence from 8.26% in April 2023 to 7.67% in March 2024. The actions include:

- The launch of compassionate practice during investigations at all stages of the process aims to ensure those colleagues involved in the process are dealt with compassionately, fairly and dealt with in a timely manner.
- The implementation of the speaking up safely platform has seen an increase in colleagues raising concerns
- People Services team continue to offer support and guidance to managers on all aspects of improving attendance at work
- Regular reports are provided to the Executive Management Team, People and Culture Committee, and Trust Board with deep dives into specific issues;
- Case reviews continue to take place to ensure appropriate personal support is provide to colleagues

There is further information regarding the Trust's approach to wellbeing and supporting its people in sections 1.14 and 1.15 of the Performance Report.

### **Staff Policies Applied During the Year**

The Trust has a policy framework in place which covers policies, procedures, and processes and how these should be introduced, amended, replaced, and approved. These policies address all matters relating to the Trust and cover such issues as employment, health and safety, wellbeing, and infection control.

The Trust has policies on recruitment and selection, training and flexible working, a treating people fairly strategy, and People and Culture Plan. All these are designed to ensure that equality and diversity issues are fully considered in the recruitment, selection, and employment of staff. Staff can access these policy documents through the Trust's Intranet.



## Other Employee/Staff Matters

As we continue to recover from the COVID-19 pandemic and face new challenges resulting from the cost-of-living crisis and the impact of Brexit, we remain conscious of the disproportionate impact these events have had upon our people with a protected characteristic and those who are vulnerable within our communities.

As our Strategic Equality Plan for 2020-2024 drew to a close, we developed a new plan for 2024-2028. Building upon the work already undertaken to improve and increase equality, diversity and inclusion over the past few years, the new plan sets out four ambitious objectives which will help us to better meet the individual needs of our service users and staff. During the past year, we have met with many people within our communities and held numerous discussions with our staff and stakeholders to help inform the development of the Strategic Equality Plan. We were keen to learn more about the challenges that people with a protected characteristic face in their daily lives. This engagement has helped us to design a set of objectives that will help us to provide more equitable services and tailor our healthcare services to meet the needs of our service users. The plan also aligns with our new People and Culture Plan to help us support employee health and wellbeing and improve employee experience.

Creating allyship and demonstrating support for those who face discrimination remains a priority for the Trust. We have implemented several initiatives during 2023-2024 to help achieve our goals. This work has included:

### Active Bystander and Allyship Training

We have developed an Active Bystander and Allyship training programme which encourages staff to recognise discrimination and inequality and take action to help eliminate discrimination and encourage positive behaviours and inclusive cultures. This training has been delivered to some key staff groups over the past year and we will continue to roll out this training to staff alongside other specialist equality, diversity, and inclusion training.

### Freedom to Speak Up Safely

Following a series of engagement exercises with staff, we have increased our channels for staff to raise concerns and have open and honest conversations about their personal experiences. In addition to the traditional channels of available support from line managers and our People Services Team, we launched our Work in Confidence Platform and our Freedom to Speak Up Programme in 2023. Both channels offer confidential advice and support from trained individuals to help find appropriate resolutions to concerns raised. We hope to identify trends in the concerns raised via these new channels to inform future action plans to address common issues.

### Reducing Misogyny and Improving Sexual Safety

We have adopted a proactive approach to tackling issues around sexual safety in the workplace. Learning from the outcomes of cultural reviews which have taken place in other emergency services across the UK, we have engaged with our people and acknowledge that we need to do more to support our female staff and improve sexual safety within our own organisation. Working in partnership with Association of Ambulance Chief Executives, one of our Organisational Development Managers has been leading on the sexual safety agenda across UK Ambulance Trusts. This programme of work has seen us engaging with our people, raising awareness, providing safe spaces for conversations, and encouraging behavioural changes. We have delivered sexual safety training sessions to our people, published podcasts, promoted information resources, and developed a set of guiding principles for UK Ambulance Trusts. We will continue to work with our people and partners to reduce misogyny and improve sexual safety within the emergency services and the wider NHS.

### Equality Impact Assessments

We have made significant improvements to our equality impact assessment procedures with the introduction of a digital impact assessment tool, bespoke one-to-one advice sessions and an online suite of training. We have also strengthened our monitoring procedures via our Policy Group who are developing a library of equality impact assessments. Robust impact assessments will help us to identify any negative impacts upon people with a protected characteristics and allow us to adapt our plans and put mitigating actions in place.

### Support for LGBTQ+

2023-2024 has seen a notable increase in activity to raise awareness of the issues faced by LGBTQ+ individuals. This work has been led by our LGBTQ+ Staff Network who continue to engage with local LGBTQ+ communities at Pride events across Wales and use this feedback and their own lived experience to influence training and awareness sessions for our staff. This year, our LGBTQ+ Network has focussed on transgender issues and has worked in partnership with the Association of Ambulance Chief Executives LGBTQ+ Network to develop resources to educate staff about transgender discrimination and how to support individuals. Reviews of our current data systems are ongoing to ensure that we can record gender appropriately. In 2023, our Network Chair also assisted with the arrangements for a national LGBTQ+ conference for UK Ambulance Trust staff. The conference, held in Manchester Metropolitan University, enabled staff to attend several CPD accredited workshops on a range of specific topics, as well as offering networking opportunities across the UK.

### WAST Voices Network

Our new WAST Voices Network continues to grow in popularity. The network has led the way in educating staff about the challenges faced by many individuals within our communities. The podcasts and online sessions with guest speakers have provided staff with the opportunity to learn about topics such as men's mental health, transgender paramedic experiences, misandry and masculinity, Muslim women, extreme misogyny and the Incel activity, and women within technology roles. In addition, members of the network are working on several bitesize campaigns which focus on targeted interventions to educate about specific harmful behaviours.

Going forward, we will continue to build upon the work already undertaken to achieve the objectives set out in our Strategic Equality Plan. Our aim to make the Trust a truly inclusive organisation for all will remain a priority. Further details on the progress made throughout the year can be found in our Strategic Equality Annual Report 2022/23, which is available on our website [here](#).

## Expenditure on Consultancy

Expenditure during 2023/24 in respect of consultancy costs was £496,519.09 (in 2022/23 it was £611,451.17) across the following areas:

29,314.14	Programme and Project Management
18,109.63	Organisation and Change Management
75,923.45	Human Resource, training and education
79,999.20	IT/IS
61,300.67	Property and Construction
15,000.00	Marketing and Communication
216,872.00	Strategy
-	Finance
-	Technical
-	Legal Services

**496,519.09**

## Expenditure on Temporary Staff

*Narrative Comparison between 2023/24 and 2022/23*

Expenditure during 2023/24 in respect of temporary staff costs was £1.104m (2022/23 £1.845m). This equals a variance of £0.741m which was due to the cohorting service delivered outside GUH and Morriston Hospitals in 2022/23, 111 website support and delays in recruitment to vacancies.

## Off-Payroll Engagements

The Trust has a nil return in 2023/24 for off-payroll engagements. This is consistent with that reported in 2022/23.

## Exit Packages (audited information)

The Trust has a cost of £53,678 in 2023/ 24 for one staff exit packages. This compares to a return of £170, 966 in 2022/23. Exit packages are described in Note 10.5 within the financial statements.

## 2.4 Senedd Cymru/Welsh Parliamentary Accountability and Audit Report

The Senedd Cymru/Welsh Parliamentary Accountability and Audit Report provides information on such matters as regularity of expenditure, fees and charges, and the audit certificate and report.

### **Regularity of Expenditure**

The Trust is required to ensure regularity of its income and expenditure. Sufficient evidence of the assurance of this has been provided as part of the audit of the accounts process and the audit certificate for the accounts concludes that in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by Welsh Parliament and that the financial transactions recorded in the financial statements conform to the authorities which govern them. The Trust confirms its expenditure for the year is regular.

### **Fees and Charges**

The Trust is required by Welsh Government to ensure that the full cost of providing commercial services is passed on in its fees and charges and confirms that proper controls were in place in 2023/24 over how, when and at what level charges were levied. The Trust confirms its fees and charges are in accordance with Welsh Government requirements.

### **Material Remote Contingent Liabilities**

The Trust has no material remote contingent liabilities within its 2023/24 accounts. This is consistent to that reported in 2022/23.

### **Audit Certificate and Report**

The certificate and report of the Auditor General to the Welsh Parliament is attached on the following pages.

## The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

### Opinion on financial statements

I certify that I have audited the financial statements of Welsh Ambulance Services NHS Trust for the year ended 31 March 2024 under Section 61 of the Public Audit (Wales) Act 2004.

These comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Cash Flow Statement and the Statement of Changes in Taxpayers' Equity and related notes, including a summary of material 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 HM Treasury's Financial Reporting Manual.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of affairs of Welsh Ambulance Services NHS Trust as at 31 March 2024 and of its surplus/deficit for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and
- have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers.

### Opinion on regularity

In my opinion, in all material respects, the expenditure and income in the financial statements have been applied to the purposes intended by the Senedd 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 applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities 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 trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have 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 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 body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

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

The going concern basis of accounting for Welsh Ambulance Services NHS Trust adopted in consideration of the requirements set out in HM Treasury's 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.



## Other Information

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Chief Executive is responsible for the other information contained within 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 knowledge obtained in the course of 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 report to be audited has been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers. In my opinion, based on the work undertaken in the course of my audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the National Health Service (Wales) Act 2006 and directions made there under by Welsh Ministers' directions; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and in accordance with Welsh Ministers' guidance.

## Matters on which I report by exception

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



- I have not received all the information and explanations I require for my audit
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements and the audited part of the Accountability Report are not in agreement with the accounting records and returns;
- information specified by HM Treasury or Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

### **Responsibilities of Directors and the Chief Executive for the financial statements**

As explained more fully in the Statements of Directors' and Chief Executive's Responsibilities, the Directors and the Chief Executive are responsible for:

- maintaining adequate accounting records;
- the preparation of financial statements and annual report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the annual report and financial statements as a whole are fair, balanced, and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Directors and Chief Executive determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors and Chief Executive anticipate that the services provided by the Trust 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 National Health Service (Wales) Act 2006.

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.

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

My procedures included the following:

- Enquiring of management, internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Welsh Ambulance Services NHS Trust's policies and procedures concerned with:
- identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in management override and expenditure recognition;
- Obtaining an understanding of Welsh Ambulance Services NHS Trust's framework of authority as well as other legal and regulatory frameworks that the Welsh Ambulance Services NHS Trust operates in, focusing on those laws and

regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Welsh Ambulance Services NHS Trust;  
and

- Obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit, Risk and Assurance Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of Welsh Ambulance Services NHS Trust's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.



## Other auditor's responsibilities

I am also 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 Senedd and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## Report

I have no observations to make on these financial statements.

Adrian Crompton  
Auditor General for Wales  
12 July 2024

1 Capital Quarter  
Tyndall Street  
Cardiff  
CF10 4BZ

## Audit Wales Disclaimer:

The maintenance and integrity of Welsh Ambulance Service University NHS Trust's website is the responsibility of the Accounting Officer; the work carried out by auditors does not involve consideration of these matters and accordingly auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.



GIG  
CYMRU  
NHS  
WALES

Ymddiriedolaeth GIG  
Gwasanaethau Ambiwylans Cymru  
Welsh Ambulance Services  
NHS Trust

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## PART 3: - FINANCIAL STATEMENTS

# Welsh Ambulance Services NHS Trust

## Foreword

These accounts for the period ended 31 March 2024 have been prepared to comply with International Financial Reporting Standards (IFRS) adopted by the European Union, in accordance with HM Treasury's FReM by Public Health Wales NHS Trust under schedule 9 section 178 Para 3 (1) of the National Health Service (Wales) Act 2006 (c.42) in the form in which the Welsh Ministers, with the approval of the Treasury, directed.

## Statutory background

The Trust was established in 1998. Spread over an area of almost 8000 square miles and serving a population of over 3 million, our diverse area encompasses tranquil rural retreats, busy seaside resorts and large urban boroughs.

Our varied and modern services are tailor-made for each community's differing environmental and medical needs, from cycles to fast response cars, frontline ambulances and nurses in our control centres.

We attend more than 250,000 emergency calls a year, over 50,000 urgent calls and transport over 1.3 million non-emergency patients to over 200 treatment centres throughout England and Wales.

Our dedicated staff are our biggest asset, and we employ in the region of 4,000 people. Approximately 70% of our workforce is within our emergency medical services which include our Clinical Contact Centres, and around 640 staff work in our Non-Emergency Patient Transport Service (NEPTS). Our patient facing services are also supported by colleagues working within our corporate and support functions (approximately 500 staff) and our valued extended volunteer workforce, including over 1,000 Community First Responders (CFRs) and circa 300 Volunteer Car Drivers.

We operate from over 90 buildings including ambulance stations, three control centres, three regional offices and five vehicle workshops.

We also have our own National Training College to ensure our staff remain at the top of their game and receive regular professional development.

We provide access to high quality, on-going training, regular continuous professional development opportunities and personal annual development reviews.

We are also the host for the 111 service, a 24 hour health advice and information service for the public and the front end call handling and clinical triage elements of the GP out-of-hours services.

## Performance Management and Financial Results

This Welsh Health Circular WHC/2016/054 replaces WHC/2015/014 'Statutory and Administrative Financial Duties of NHS Trusts and Local Health Boards' and further clarifies the statutory financial duties of NHS Wales bodies and is effective for 2020-2021 onwards. The annual financial duty has been revoked and the statutory breakeven duty has reverted to a three year duty, with the first assessment of this duty in 2016-2017.

Under the National Health Services (Wales) Act 2006 the financial obligations of the NHS Trust are contained within Schedules 4 2(1) and 4 2(2). Each NHS trust must ensure that its revenue is not less than sufficient, taking one financial year with another, to meet outgoings properly chargeable to the revenue account. The first assessment of performance against the 3-year statutory duty under Schedules 4 2(1) and 4 2(2) was at the end of 2016-2017, being the first three year period of assessment.

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2024

	Note	2023-24 £000	2022-23 £000
Revenue from patient care activities	3	292,035	283,196
Other operating revenue	4	13,115	12,489
Operating expenses	5.1	(306,358)	(296,341)
<b>Operating (deficit)/surplus</b>		<b>(1,208)</b>	<b>(656)</b>
Investment revenue	6	1,253	432
Other gains and losses	7	432	279
Finance costs	8	(392)	7
<b>Retained surplus</b>	<b>2.1.1</b>	<b>85</b>	<b>62</b>
<b>Other Comprehensive Income</b>			
<b>Items that will not be reclassified to net operating costs:</b>			
Net gain/(loss) on revaluation of property, plant and equipment		996	3,071
Net gain / (loss) on revaluation of right of use assets		0	0
Net gain/(loss) on revaluation of intangible assets		0	0
Movements in other reserves		(18)	0
Net gain/(loss) on revaluation of PPE and Intangible assets held for sale		0	220
Net gain/(loss) on revaluation of financial assets		0	0
Impairments and reversals		(333)	(318)
Transfers between reserves		0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0
<b>Sub total</b>		<b>645</b>	<b>2,973</b>
<b>Items that may be reclassified subsequently to net operating costs</b>			
Net gain/(loss) on revaluation of financial assets held for sale		0	0
<b>Sub total</b>		<b>0</b>	<b>0</b>
<b>Total other comprehensive income for the year</b>		<b>645</b>	<b>2,973</b>
<b>Total comprehensive income for the year</b>		<b>730</b>	<b>3,035</b>

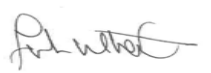
The notes on pages 6 to 75 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	Note	31 March 2024	31 March 2023
		£000	£000
<b>Non-current assets</b>			
Property, plant and equipment	13	96,107	98,617
Right of Use Assets	13.3	12,367	12,735
Intangible assets	14	5,232	1,349
Trade and other receivables	17.1	388	380
Other financial assets	18	0	0
<b>Total non-current assets</b>		<b>114,094</b>	<b>113,081</b>
<b>Current assets</b>			
Inventories	16.1	2,119	2,032
Trade and other receivables	17.1	17,275	18,939
Other financial assets	18	0	0
Cash and cash equivalents	19	17,085	19,192
		<b>36,479</b>	<b>40,163</b>
Non-current assets held for sale	13.2	0	0
<b>Total current assets</b>		<b>36,479</b>	<b>40,163</b>
<b>Total assets</b>		<b>150,573</b>	<b>153,244</b>
<b>Current liabilities</b>			
Trade and other payables	20	(37,482)	(39,859)
Borrowings	21	(3,448)	(2,999)
Other financial liabilities	22	0	0
Provisions	23	(5,924)	(5,104)
<b>Total current liabilities</b>		<b>(46,854)</b>	<b>(47,962)</b>
<b>Net current assets/(liabilities)</b>		<b>(10,375)</b>	<b>(7,799)</b>
<b>Total assets less current liabilities</b>		<b>103,719</b>	<b>105,282</b>
<b>Non-current liabilities</b>			
Trade and other payables	20	0	0
Borrowings	21	(7,897)	(8,400)
Other financial liabilities	22	0	0
Provisions	23	(6,387)	(6,956)
<b>Total non-current liabilities</b>		<b>(14,284)</b>	<b>(15,356)</b>
<b>Total assets employed</b>		<b>89,435</b>	<b>89,926</b>
<b>Financed by Taxpayers' equity:</b>			
Public dividend capital		79,701	80,922
Retained earnings		(3,366)	(4,007)
Revaluation reserve		13,100	13,011
Other reserves		0	0
<b>Total taxpayers' equity</b>		<b>89,435</b>	<b>89,926</b>

The financial statements were approved by the Board on 12 July 2024 and signed on behalf of the Board by:

Chief Executive: Jason Killens



Date: 12 July 2024.

The notes on pages 6 to 75 form part of these accounts.

**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY**

2023-24	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
<b>Changes in taxpayers' equity for 2023-24</b>				
Balance as at 31 March 2023	80,922	(4,007)	13,011	89,926
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment	0	0	0	0
Impact of IFRS 16 on PPP/PFI Liability	0	0	0	0
<b>Balance at 1 April 2023</b>	<b>80,922</b>	<b>(4,007)</b>	<b>13,011</b>	<b>89,926</b>
Retained surplus/(deficit) for the year		85		85
Net gain/(loss) on revaluation of property, plant and equipment		0	996	996
Net gain/(loss) on revaluation of right of use assets		0	0	0
Net gain/(loss) on revaluation of intangible assets		0	0	0
Net gain/(loss) on revaluation of financial assets		0	0	0
Net gain/(loss) on revaluation of assets held for sale		0	0	0
Net gain/(loss) on revaluation of financial assets held for sale		0	0	0
Impairments and reversals		0	(333)	(333)
Other reserve movement		(18)	0	(18)
Transfers between reserves		574	(574)	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0			0
<b>Total in year movement</b>	<b>0</b>	<b>641</b>	<b>89</b>	<b>730</b>
New Public Dividend Capital received	16,881			16,881
Public Dividend Capital repaid in year	(18,102)			(18,102)
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued	0			0
Other movements in PDC in year	0			0
<b>Balance at 31 March 2024</b>	<b>79,701</b>	<b>(3,366)</b>	<b>13,100</b>	<b>89,435</b>

The notes on pages 6 to 75 form part of these accounts.

**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY**

2022-23	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
<b>Changes in taxpayers' equity for 2022-23</b>				
<b>Balance at 31 March 2022</b>	81,219	(5,701)	10,333	85,851
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment	0	1,337	0	1,337
<b>Balance at 1 April 2022</b>	<b>81,219</b>	<b>(4,364)</b>	<b>10,333</b>	<b>87,188</b>
Retained surplus/(deficit) for the year		62		62
Net gain/(loss) on revaluation of property, plant and equipment		0	3,071	3,071
Net gain/(loss) on revaluation of right of use assets		0	0	0
Net gain/(loss) on revaluation of intangible assets		0	0	0
Net gain/(loss) on revaluation of financial assets		0	0	0
Net gain/(loss) on revaluation of assets held for sale		0	220	220
Net gain/(loss) on revaluation of financial assets held for sale		0	0	0
Impairments and reversals		0	(318)	(318)
Other reserve movement		0	0	0
Transfers between reserves		295	(295)	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0			0
<b>Total in year movement</b>	<b>0</b>	<b>357</b>	<b>2,678</b>	<b>3,035</b>
New Public Dividend Capital received	0			0
Public Dividend Capital repaid in year	(297)			(297)
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued	0			0
Other movements in PDC in year	0			0
<b>Balance at 31 March 2023</b>	<b>80,922</b>	<b>(4,007)</b>	<b>13,011</b>	<b>89,926</b>

The notes on pages 6 to 75 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Note	2023-24 £000	2022-23 £000
Operating surplus/(deficit)	SOCI	(1,208)	(656)
Movements in working capital	30	(5,691)	6,809
Other cash flow adjustments	31	27,306	29,050
Provisions utilised		(2,097)	(3,021)
Interest paid		(272)	(123)
<b>Net cash inflow (outflow) from operating activities</b>		<b>18,038</b>	<b>32,059</b>
<b>Cash flows from investing activities</b>			
Interest received		1,253	432
(Payments) for property, plant and equipment		(17,457)	(28,277)
Proceeds from disposal of property, plant and equipment		432	279
(Payments) for intangible assets		(103)	(121)
Proceeds from disposal of intangible assets		0	0
Payments for investments with Welsh Government		0	0
Proceeds from disposals with Welsh Government		0	0
(Payments) for financial assets.		0	0
Proceeds from disposal of financial assets.		0	0
<b>Net cash inflow (outflow) from investing activities</b>		<b>(15,875)</b>	<b>(27,687)</b>
<b>Net cash inflow (outflow) before financing</b>		<b>2,163</b>	<b>4,372</b>
<b>Cash flows from financing activities</b>			
Public Dividend Capital received		16,881	0
Public Dividend Capital repaid		(18,102)	(297)
Loans received from Welsh Government		0	0
Loans repaid to Welsh Government		0	0
Other loans received		0	0
Other loans repaid		0	0
Other capital receipts		0	0
Capital elements of finance leases and on-SOFP PFI		0	0
Capital element of payments in respect of on-SoFP PFI		0	0
Capital element of payments in respect of Right of Use Assets		(3,716)	(3,591)
Cash transferred (to)/from other NHS Wales bodies		667	0
<b>Net cash inflow (outflow) from financing activities</b>		<b>(4,270)</b>	<b>(3,888)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>(2,107)</b>	<b>484</b>
<b>Cash [and] cash equivalents at the beginning of the financial year</b>	19	<b>19,192</b>	18,708
<b>Cash [and] cash equivalents at the end of the financial year</b>	19	<b>17,085</b>	19,192

The notes on pages 6 to 75 form part of these accounts.

## **Notes to the Accounts**

### **1. Accounting policies**

The Minister for Health and Social Services has directed that the financial statements of NHS Trusts (NHST) in Wales shall meet the accounting requirements of the NHS Wales Manual for Accounts. Consequently, the following financial statements have been prepared in accordance with the 2023-24 Manual for Accounts. The accounting policies contained in that manual follow the 2023-24 Financial Reporting Manual (FReM), in accordance with international accounting standards in conformity with the requirements of the Companies Act 2006, to the extent that they are meaningful and appropriate to the NHS in Wales.

Where the NHST Manual for Accounts permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the NHST for the purpose of giving a true and fair view has been selected. The particular policies adopted by the NHST are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

#### **1.1 Accounting convention**

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

#### **1.2 Acquisitions and discontinued operations**

Activities are considered to be 'acquired' only if they are taken on from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one public sector body to another.

#### **1.3 Revenue**

Revenue in respect of services provided is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

From 2018-2019, IFRS 15 Revenue from Contracts with Customers has been applied, as interpreted and adapted for the public sector, in the FReM. It replaces the previous standards IAS 11 Construction Contracts and IAS 18 Revenue and related IFRIC and SIC interpretations. The potential amendments identified as a result of the adoption of IFRS 15 are significantly below materiality levels.

Income is accounted for applying the accruals convention. Income is recognised in the period in which services are provided. Where income is received from third parties for a specific activity to be delivered in the following financial year, that income will be deferred.

Only non-NHS income may be deferred.

### 1.4 Employee benefits

#### Short-term employee benefits

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees. The cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

#### Retirement benefit costs

Past and present employees are covered by the provisions of the NHS Pensions Scheme. The scheme is an unfunded, defined benefit scheme that covers NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

The latest NHS Pension Scheme valuation results indicated that an increase in benefit required a 6.3% increase (14.38% to 20.68%) which was implemented from 1 April 2019.

As an organisation within the full funding scope, the joint (in NHS England and NHS Wales) transitional arrangement operated from 2019-2020 where employers in the Scheme would continue to pay 14.38% employer contributions under their normal monthly payment process, and in Wales the additional 6.3% would be funded by Welsh Government directly to the Pension Scheme administrator, the NHS Business Services Authority (BSA, the NHS Pensions Agency).

However, NHS Wales organisations are required to account for **their staff** employer contributions of 20.68% in full and on a gross basis, in their annual accounts. Payments made on their behalf by Welsh Government are accounted for on a notional basis. For detailed information see Other Note within these accounts.

For early retirements other than those due to ill health the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to expenditure at the time Public Health Wales NHS Trust commits itself to the retirement, regardless of the method of payment.

Where employees are members of the Local Government Superannuation Scheme, which is a defined benefit pension scheme this is disclosed. The scheme assets and liabilities attributable to those employees can be identified and are recognised in Public Health Wales NHS Trust's accounts. The assets are measured at fair value and the liabilities at the present value of the future obligations. The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The expected gain during the year from scheme assets is recognised within finance income. The interest cost during the year arising from the unwinding of the discount on the scheme liabilities is recognised within finance costs.

### **NEST Pension Scheme**

An alternative pensions scheme for employees not eligible to join the NHS Pensions scheme has to be offered. The NEST (National Employment Savings Trust) Pension scheme is a defined contribution scheme and therefore the cost to the NHS body of participating in the scheme is equal to the contributions payable to the scheme for the accounting period.

### **1.5 Other expenses**

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

### **1.6 Property, plant and equipment**

#### **Recognition**

Property, plant and equipment is 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, Public Health Wales NHS Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has 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 £250, 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, vehicle or unit, irrespective of their individual or collective cost.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, the components are treated as separate assets and depreciated over their own useful economic lives.

## **Valuation**

All property, plant and equipment are measured initially at cost, representing the cost directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.

Land and buildings used for services or for administrative purposes are stated in the Statement of Financial Position (SoFP) at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period. Fair values are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost

HM Treasury 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. Public Health Wales NHS Trust has applied these new valuation requirements from 1 April 2009.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use.

In 2022-23 a formal revaluation exercise was applied to land and properties. The carrying value of existing assets at that date will be written off over their remaining useful lives and new fixtures and equipment are carried at depreciated historic cost as this is not considered to be materially different from fair value.

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 that does not result from a loss of economic value or service potential 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. Impairment losses that arise from a clear consumption of economic benefit should be taken to expenditure.

References in IAS 36 to the recognition of an impairment loss of a revalued asset being treated as a revaluation decrease to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset, are adapted such that only those impairment losses that do not result from a clear consumption of economic benefit or reduction of service potential (including as a result of loss or damage resulting from normal business operations) should be taken to the revaluation reserve. Impairment losses that arise from a clear consumption of economic benefit should be taken to the Statement of Comprehensive Income (SoCI).

From 2015-2016, IFRS 13 Fair Value Measurement must be complied with in full. However IAS 16 and IAS 38 have been adapted for the public sector context which limits the circumstances under which a valuation is prepared under IFRS 13. Assets which are held for their service potential and are in use should be measured at their current value in existing use. For specialised assets current value in existing use should be interpreted as the present value of the assets remaining service potential, which can be assumed to be at least equal to the cost of replacing that service potential. Where there is no single class of asset that falls within IFRS 13, disclosures should be for material items only.

In accordance with the adaptation of IAS 16 in table 6.2 of the FReM, for non-specialised assets in operational use, current value in existing use is interpreted as market value for existing use which is defined in the RICS Red Book as Existing Use Value (EUV).

Assets which were most recently held for their service potential but are surplus should be valued at current value in existing use, if there are restrictions on Public Health Wales NHS Trust or the asset which would prevent access to the market at the reporting date. If Public Health Wales NHS Trust could access the market then the surplus asset should be used at fair value using IFRS 13. In determining whether such an asset which is not in use is surplus, an assessment should be made on whether there is a clear plan to bring the asset back into use as an operational asset. Where there is a clear plan, the asset is not surplus and the current value in existing use should be maintained. Otherwise the asset should be assessed as being surplus and valued under IFRS13.

Assets which are not held for their service potential should be valued in accordance with IFRS 5 or IAS 40 depending on whether the asset is actively held for sale. Where an asset is not being used to deliver services and there is no plan to bring it back into use, with no restrictions on sale, and it does not meet the IAS 40 and IFRS 5 criteria, these assets are surplus and are valued at fair value using IFRS 13.

### **Subsequent expenditure**

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure restores the asset to its original specification, the expenditure is capitalised and any carrying value of the item replaced is written-out and charged to the SoCI. As highlighted in previous years the NHS in Wales does not have systems in place to ensure that all items being "replaced" can be identified and hence the cost involved to be quantified. The NHS in Wales has thus established a national protocol to ensure it complies with the standard as far as it is able to which is outlined in the capital accounting chapter of the Manual For Accounts. This ensures that asset carrying values are not materially overstated.

For All Wales Capital Schemes that are completed in a financial year, NHS Wales organisations are required to obtain a revaluation during that year (prior to them being brought into use) and also similar revaluations are needed for all Discretionary Building Schemes completed which have a spend greater than £0.5m. The write downs so identified are then charged to operating expenses.

## **1.7 Intangible assets**

### **Recognition**

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, Public Health Wales NHS Trust; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

Intangible assets acquired separately are initially recognised at fair value. 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 asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. 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 use the intangible asset
- how the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the intangible asset and use it
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

### **Measurement**

The amount initially recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally-generated intangible asset can be recognised, the expenditure is recognised in the period in which it is incurred.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, or, where no active market exists, at amortised replacement cost (modern equivalent assets basis), indexed for relevant price increases, as a proxy for fair value. Internally-developed software is held at historic cost to reflect the opposing effects of increases in development costs and technological advances.

### **1.8 Depreciation, amortisation and impairments**

Freehold land, assets under construction and assets held for sale are not depreciated.

Otherwise, depreciation and amortisation are charged to write off the costs or valuation of property, plant and equipment and 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. The estimated useful life of an asset is the period over which the NHS Wales organisation expects to obtain economic benefits or service potential from the asset. This is specific to NHS Wales organisation and may be shorter than the physical life of the asset itself. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. Assets held under finance leases are depreciated over the shorter of the lease term and estimated useful lives.

At each reporting period end, the NHS Trust checks whether there is any indication that any of its tangible or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible assets not yet available for use are tested for impairment annually.

Impairment losses that do not result from a loss of economic value or service potential are taken to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to the SoCI. Impairment losses that arise from a clear consumption of economic benefit are taken to the SoCI. The balance on any revaluation reserve (up to the level of the impairment) to which the impairment would have been charged under IAS 36 are transferred to retained earnings.

### **1.9 Research and Development**

Research and development expenditure is charged to operating costs in the year in which it is incurred, except insofar as it relates to a clearly defined project, which can be separated from patient care activity and benefits there from can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits expected and is amortised through the SoCI on a systematic basis over the period expected to benefit from the project.

### **1.10 Non-current assets held for sale**

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when the sale is highly probable, the asset is available for immediate sale in its present condition and management is committed to the sale, which is expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value less costs to sell. Fair value is open market value including alternative uses.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount and is recognised in the SoCl. On disposal, the balance for the asset on the revaluation reserve is transferred to retained earnings.

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

### **1.11 Leases**

A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration.

IFRS 16 leases is effective across public sector from 1 April 2022. The transition to IFRS 16 has been completed in accordance with paragraph C5 (b) of the Standard, applying IFRS 16 requirements retrospectively recognising the cumulative effects at the date of initial application.

In the transition to IFRS 16 a number of elections and practical expedients offered in the standard have been employed. These are as follows: The entity has applied the practical expedient offered in the standard per paragraph C3 to apply IFRS 16 to contracts or arrangements previously identified as containing a lease under the previous leasing standards IAS 17 leases and IFRIC 4 determining whether an arrangement contains a lease and not to those that were identified as not containing a lease under previous leasing standards.

On initial application, Welsh Ambulance Services NHS Trust has measured the right of use assets for leases previously classified as operating leases per IFRS 16 C8 (b)(ii), at an amount equal to the lease liability adjusted for accrued or prepaid lease payments.

No adjustments have been made for operating leases in which the underlying asset is of low value per paragraph C9 (a) of the standard.

The transitional provisions have not been applied to operating leases whose terms end within 12 months of the date of initial application has been employed per paragraph C10 (c) of IFRS 16. Hindsight is used to determine the lease term when contracts or arrangements contain options to extend or terminate the lease in accordance with C10 (e) of IFRS 16.

Due to transitional provisions employed the requirements for identifying a lease within paragraphs 9 to 11 of IFRS 16 are not employed for leases in existence at the initial date of application. Leases entered into on or after the 1st April 2023 will be assessed under the requirements of IFRS 16. There are further expedients or election that have been employed by Welsh Ambulance Services NHS Trust in applying IFRS 16.

These include:

- the measurement requirements under IFRS 16 are not applied to leases with a term of 12 months or less under paragraph 5 (a) of IFRS 16
- the measurement requirements under IFRS 16 are not applied to leases where the underlying asset is of a low value which are identified as those assets of a value of less than £5,000, excluding any irrecoverable VAT, under paragraph 5 (b) of IFRS 16

The trust will not apply IFRS 16 to any new leases of intangible assets applying the treatment described in section 1.14 instead.

- Welsh Ambulance Services NHS Trust is required to apply IFRS 16 to lease like arrangements entered into with other public sector entities that are in substance akin to an enforceable contract, that in their formal legal form may not be enforceable. Prior to accounting for such arrangements under IFRS 16, the trust has assessed that in all other respects these arrangements meet the definition of a lease under the standard.

Welsh Ambulance Services NHS Trust is required to apply IFRS 16 to lease like arrangements entered into in which consideration exchanged is nil or nominal, therefore significantly below market value. These arrangements are described as peppercorn leases. Such arrangements are again required to meet the definition of a lease in every other respect prior to inclusion in the scope of IFRS 16. The accounting for peppercorn arrangements aligns to that identified for donated assets. Peppercorn leases are different in substance to arrangements in which consideration is below market value but not significantly below market value.

The nature of the accounting policy change for the lessee is more significant than for the lessor under IFRS 16. IFRS 16 introduces a singular lessee approach to measurement and classification in which lessees recognise a right of use asset.

For the lessor leases remain classified as finance leases when substantially all the risks and rewards incidental to ownership of an underlying asset are transferred to the lessee. When this transfer does not occur, leases are classified as operating leases.

#### **1.11.1 The entity as lessee**

At the commencement date for the leasing arrangement a lessee shall recognise a right of use asset and corresponding lease liability. The entity employs a revaluation model for the subsequent measurement of its right of use assets unless cost is considered to be an appropriate proxy for current value in existing use or fair value in line with the accounting policy for owned assets. Where consideration exchanged is identified as below market value, cost is not considered to be an appropriate proxy to value the right of use asset.

Irrecoverable VAT is expensed in the period to which it relates and therefore not included in the measurement of the lease liability and consequently the value of the right of use asset.

The incremental borrowing rate of 0.95% has been applied to the lease liabilities recognised at the date of initial application of IFRS 16.

Where changes in future lease payments result from a change in an index or rate or rent review, the lease liabilities are remeasured using an unchanged discount rate.

Where there is a change in a lease term or an option to purchase the underlying asset the trust applies a revised rate to the remaining lease liability.

Where existing leases are modified, the entity must determine whether the arrangement constitutes a separate lease and apply the standard accordingly.

Lease payments are recognised as an expense on a straight-line or another systematic basis over the lease term, where the lease term is in substance 12 months or less, or is elected as a lease containing low value underlying asset by the entity.

### **1.12 Inventories**

Whilst it is accounting convention for inventories to be valued at the lower of cost and net realisable value using the weighted average or "first-in first-out" cost formula, it should be recognised that the NHS is a special case in that inventories are not generally held for the intention of resale and indeed there is no market readily available where such items could be sold. Inventories are valued at cost and this is considered to be a reasonable approximation to fair value due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

### **1.13 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. In the Statement of Cash flows (SoCF), cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the cash management.

### **1.14 Provisions**

Provisions are recognised when the NHS Trust has a present legal or constructive obligation as a result of a past event, it is probable that NHS Wales organisation 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 discount rate supplied 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.

Present obligations arising under onerous contracts are recognised and measured as a provision. An onerous contract is considered to exist where NHS Wales organisation has a contract under which the unavoidable costs of meeting the obligations under the contract exceed the economic benefits expected to be received under it.

A restructuring provision is recognised when the NHS Wales organisation has developed a detailed formal plan for the restructuring and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditures arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with ongoing activities of the entity.

#### **1.14.1 Clinical negligence and personal injury costs**

The Welsh Risk Pool Services (WRPS) operate a risk pooling scheme which is co-funded by the Welsh Government with the option to access a risk sharing agreement funded by the participating NHS Wales bodies. The risk sharing option was implemented in both 2023-24 and 2022-23.

#### **1.15 Financial Instruments**

From 2018-2019 IFRS 9 Financial Instruments is applied, as interpreted and adapted for the public sector, in the FReM. The principal impact of IFRS 9 adoption by NHS Wales organisations Public Health Wales NHS Trust is a change to the calculation basis for bad debt provisions: changing from an incurred loss basis to a lifetime expected credit loss (ECL) basis.

#### **1.16 Financial assets**

Financial assets are recognised on the SoFP when the NHS Wales organisation 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.

The accounting policy choice allowed under IFRS 9 for long term trade receivables, contract assets which do contain a significant financing component (in accordance with IFRS 15), and lease receivables within the scope of IAS 17 has been withdrawn and entities should always recognise a loss allowance at an amount equal to lifetime Expected Credit Losses.

All entities applying the FReM should utilise IFRS 9's simplified approach to impairment for relevant assets.

IFRS 9 requirements required a revised approach for the calculation of the bad debt provision, applying the principles of expected credit loss, using the practical expedients within IFRS 9 to construct a provision matrix.

#### **1.16.1 Financial assets are initially recognised at fair value**

Financial assets are classified into the following categories: financial assets 'at fair value' through SoCI; '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.

#### **1.16.2 Financial assets at fair value through SoCI**

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial assets at fair value through SoCI. They are held at fair value, with any resultant gain or loss recognised in the SoCI. The net gain or loss incorporates any interest earned on the financial asset.

#### **1.16.3 Held to maturity investments**

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity, and there is a positive intention and ability to hold to maturity. After initial recognition, they are held at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

#### **1.16.4 Available for sale financial assets**

Available for sale financial assets are non-derivative financial assets that are designated as available for sale or that do not fall within any of the other three financial asset classifications. They are measured at fair value with changes in value taken to the revaluation reserve, with the exception of impairment losses. Accumulated gains or losses are recycled to the SoCI on de-recognition.

#### **1.16.5 Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. After initial recognition, they are measured at amortised cost using the effective interest method, less any impairment. Interest is recognised using the effective interest method.

Fair value is determined by reference to quoted market prices where possible, otherwise by valuation techniques.

The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, to the net carrying amount of the financial asset.

At the SOFP date, the NHS Wales organisation assesses whether any financial assets, other than those held at 'fair value through profit and loss' are impaired. Financial assets are impaired and impairment losses recognised if there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on the estimated future cash flows of the asset.

For financial assets carried at amortised cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. The loss is recognised in the expenditure and the carrying amount of the asset is reduced directly, or through a provision of impairment of receivables.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the expenditure to the extent that the carrying amount of the receivable at the date of the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

#### **1.16.6 Other financial assets**

Listed investments are stated at market value. Unlisted investments are included at cost as an approximation to market value. Quoted stocks are included in the balance sheet at mid-market price, and where holdings are subject to bid / offer pricing their valuations are shown on a bid price. The shares are not held for trading and accordingly are classified as available for sale. Other financial assets are classified as available for sale investments carried at fair value within the financial statements.

#### **1.17 Financial liabilities**

Financial liabilities are recognised on the SOFP when the NHS Wales organisation 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. Loans from Welsh Government are recognised at historical cost.

##### **1.17.1 Financial liabilities are initially recognised at fair value through SoCI**

Financial liabilities are classified as either financial liabilities at fair value through the SoCI or other financial liabilities.

### **1.17.2 Financial liabilities at fair value through the SoCI**

Embedded derivatives that have different risks and characteristics to their host contracts, and contracts with embedded derivatives whose separate value cannot be ascertained, are treated as financial liabilities at fair value through profit and loss. They are held at fair value, with any resultant gain or loss recognised in the SoCI. The net gain or loss incorporates any interest earned on the financial asset.

### **1.17.3 Other financial liabilities**

After initial recognition, all other financial liabilities are measured at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash payments through the life of the asset, to the net carrying amount of the financial liability. Interest is recognised using the effective interest method.

### **1.18 Value Added Tax (VAT)**

Most of the activities of the NHS Wales organisation are outside the scope of VAT and, in general, output VAT does not apply and input VAT on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT.

### **1.19 Foreign currencies**

Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. Resulting exchange gains and losses are taken to the SoCI. At the SoFP date, monetary items denominated in foreign currencies are retranslated at the rates prevailing at the reporting date.

### **1.20 Third party assets**

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

### **1.21 Losses and Special Payments**

Losses and special payments are items that the Welsh Government 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 each individual case is handled.

Losses and special payments are charged to the relevant functional headings in the SoCI on an accruals basis, including losses which would have been made good through insurance cover had Public Health Wales NHS Trust 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 register which is prepared on a cash basis.

The NHS Wales organisation accounts for all losses and special payments gross (including assistance from the WRPS).

The NHS Wales organisation accrues or provides for the best estimate of future payouts for certain liabilities and discloses all other potential payments as contingent liabilities, unless the probability of the liabilities becoming payable is remote.

All claims for losses and special payments are provided for, where the probability of settlement of an individual claim is over 50%. Where reliable estimates can be made, incidents of clinical negligence against which a claim has not, as yet, been received are provided in the same way. Expected reimbursements from the WRP are included in debtors. For those claims where the probability of settlement is between 5-50%, the liability is disclosed as a contingent liability.

### **1.22 Pooled budget**

The NHS Wales organisation has/has not entered into pooled budgets with Local Authorities. Under the arrangements funds are pooled in accordance with section 33 of the NHS (Wales) Act 2006 for specific activities defined in the Pooled budget Note.

The pool budget is hosted by one NHS Wales's organisation. Payments for services provided are accounted for as miscellaneous income. The NHS Wales organisation accounts for its share of the assets, liabilities, income and expenditure from the activities of the pooled budget, in accordance with the pooled budget arrangement.

### **1.23 Critical Accounting Judgements and key sources of estimation uncertainty**

In the application of the accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or the period of the revision and future periods if the revision affects both current and future periods.

#### **1.24 Key sources of estimation uncertainty**

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the SoFP date, that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Significant estimations are made in relation to on-going clinical negligence and personal injury claims. Assumptions as to the likely outcome, the potential liabilities and the timings of these litigation claims are provided by independent legal advisors. Any material changes in liabilities associated with these claims would be recoverable through the WRPS.

#### **1.25 Provisions for legal or constructive obligations for clinical negligence, personal injury & defence costs**

The NHS Wales organisation provides for legal or constructive obligations for clinical negligence, personal injury and defence costs that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation.

Claims are funded via the WRPS which receives an annual allocation from Welsh Government to cover the cost of reimbursement requests submitted to the bi-monthly WRPS Committee. Following settlement to individual claimants by the NHS Wales organisation, the full cost is recognised in year and matched to income (less a £25K excess) via a WRPS debtor, until reimbursement has been received from the WRPS Committee.

**Probable & Certain Cases – Accounting Treatment**

A provision for these cases is calculated in accordance with IAS 37. Cases are assessed and divided into four categories according to their probability of settlement:

<b>Remote</b>	Probability of Settlement	0 – 5%
	Accounting Treatment	Remote Contingent Liability
<b>Possible</b>	Probability of Settlement	6% - 49%
	Accounting Treatment	Defence Fee - Provision* Contingent Liability for all other estimated expenditure
<b>Probable</b>	Probability of Settlement	50% - 94%
	Accounting Treatment	Full Provision
<b>Certain</b>	Probability of Settlement	95% - 100%
	Accounting Treatment	Full Provision

\*Defence fee costs are provided for at 25%.

The provision for probable and certain cases is based on case estimates of individual reported claims received by Legal & Risk Services within NHS Wales Shared Services Partnership.

The solicitor will estimate the case value including defence fees, using professional judgement and from obtaining counsel advice. Valuations are then discounted for the future loss elements using individual life expectancies and the Government Actuary's Department actuarial tables (Ogden tables) and Personal Injury Discount Rate of -0.25%.

Future liabilities for certain & probable cases with a probability of 95%-100% and 50%-94% respectively are held as a provision on the Trust's balance sheet. Cases typically take a number of years to settle, particularly for high value cases where a period of development is necessary to establish the full extent of the injury caused.

### **1.26 Discount Rates**

Where discount is applied, a disclosure detailing the impact of the discounting on liabilities to be included for the relevant notes. The disclosure should include where possible undiscounted values to demonstrate the impact. An explanation of the source of the discount rate or how the discount rate has been determined to be included.

### **1.27 Private Finance Initiative (PFI) transactions**

The Trust has no PFI arrangements.

### **1.28 Contingencies**

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

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

Where the time value of money is material, contingencies are disclosed at their present value.

Remote contingent liabilities are those that are disclosed under Parliamentary reporting requirements and not under IAS 37 and, where practical, an estimate of their financial effect is required.

### **1.29 Absorption accounting**

Transfers of function are accounted for as either by merger or by absorption accounting, dependent upon the treatment prescribed in the FReM. Absorption accounting requires that entities account for their transactions in the period in which they took place with no restatement of performance required.

For transfers of functions involving NHS Wales Trusts in receipt of PDC the double entry for the fixed asset NBV value and the net movement in assets is PDC.

### **1.30 Accounting standards that have been issued but not yet been adopted**

The following accounting standards have been issued and or amended by the IASB and IFRIC but have not been adopted because they are not yet required to be adopted by the FReM:

IFRS14 Regulatory Deferral Accounts - Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable.

IFRS 17 Insurance Contracts, Application required for accounting periods beginning on or after 1 January 2023, Standard is not yet adopted by the FReM which is expected to be from April 2025: early adoption is not permitted.

### **1.31 Accounting standards issued that have been adopted early**

During 2023-24 there have been no accounting standards that have been adopted early. All early adoption of accounting standards will be led by HM Treasury.

### **1.32 Charities**

Following Treasury's agreement to apply IAS 27 to NHS Charities from 1 April 2013, the Trust has established that as it is not the corporate trustee of Charitable Funds, it is considered for accounting standards compliance to not have control any Charitable Funds as a subsidiary, and therefore is not required to consolidate the results of any Charitable Funds within the statutory accounts of the Trust.

### **1.33 Subsidiaries**

Material entities over which the NHS Wales organisation has the power to exercise control so as to obtain economic or other benefits are classified as subsidiaries and are consolidated. Their income and expenses; gains and losses; assets, liabilities and reserves; and cash flows are consolidated in full into the appropriate financial statement lines. Appropriate adjustments are made on consolidation where the subsidiary's accounting policies are not aligned with the NHS Wales organisation or where the subsidiary's accounting date is before 1 January or after 30 June.

Subsidiaries that are classified as 'held for sale' are measured at the lower of their carrying amount or 'fair value less costs to sell'.

### **1.34 Borrowing costs**

Borrowing costs are recognised as expenses as they are incurred.

### **1.35 Public Dividend Capital (PDC) and PDC dividend**

PDC represents taxpayers' equity in the NHS Wales organisation. At any time the Minister for Health and Social Services with the approval of HM Treasury can issue new PDC to, and require repayments of, PDC from Welsh Ambulance Services NHS Trust. PDC is recorded at the value received. As PDC is issued under legislation rather than under contract, it is not treated as an equity financial instrument.

From 1 April 2010 the requirement to pay a public dividend over to the Welsh Government ceased.

2. Financial Performance

2.1 STATUTORY FINANCIAL DUTIES

Under the National Health Services (Wales) Act 2006 the financial obligations of the NHS Trust are contained within Schedules 4 2(1) and 4(2).

The Trust is required to achieve financial breakeven over a rolling 3 year period.

Welsh Health Circular WHC/2016/054 replaced WHC/2015/014 'Statutory and Financial Duties of Local Health Boards and NHS Trusts' and further clarifies the statutory financial duties of NHS Wales bodies.

2.1.1 Financial Duty

	Annual financial performance			2021-22 to
	2021-22	2022-23	2023-24	2023-24
	£000	£000	£000	Financial duty
				£000
Retained surplus	260	62	85	407
Less Donated asset / grant funded revenue	(185)	0	0	(185)
Adjusted surplus/ (Deficit)	<u>75</u>	<u>62</u>	<u>85</u>	<u>222</u>

The Welsh Ambulance Services NHS Trust has met its financial duty to break even over the 3 years 2021-2022 to 2023-2024.

2.1.2 Integrated Medium Term Plan (IMTP)

The NHS Wales Planning Framework for the period 2023-2026 issued to Trusts placed a requirement upon them to prepare and submit Integrated Medium Term Plans to the Welsh Government.

The Trust submitted an Integrated Medium Term Plan for the period 2023-2026 in accordance with NHS Wales Planning Framework.

The Minister for Health and Social Services approval status.

Status	Approved
Date	12/09/2023

The Welsh Ambulance Services NHS Trust has therefore met its statutory duty to have an approved financial plan.

## 2. Financial Performance (cont)

### 2.2 ADMINISTRATIVE REQUIREMENTS

#### 2.2.1. External financing

The Trust is given an external financing limit which it is permitted to undershoot

The EFL target has been suspended by Welsh Government for 2023-24, on the basis of value for money and the impracticality in relation to the length of deposit time required by the NLF to accept deposits

### 2.3. Creditor payment

The Trust is required to pay 95% of the number of non-NHS bills within 30 days of receipt of goods or a valid invoice (whichever is the later). The Trust has achieved the following results:

	2023-24	2022-23
Total number of non-NHS bills paid	50,454	51,541
Total number of non-NHS bills paid within target	48,650	50,195
Percentage of non-NHS bills paid within target	96.4%	97.4%

**The Trust has met the target.**

<b>3. Revenue from patient care activities</b>	<b>2023-24</b>	2022-23
	<b>£000</b>	£000
Local health boards	16,576	16,569
Welsh Health Specialised & Emergency Ambulance Services Committees (WHSSC & EASC)	243,560	230,334
Welsh NHS Trusts	891	767
Welsh Special Health Authorities	0	0
Foundation Trusts	0	0
Other NHS England bodies	152	57
Other NHS Bodies	0	0
Local Authorities	0	0
Welsh Government	30,238	33,749
Welsh Government - Hosted Bodies	0	0
Non NHS:		
Private patient income	0	0
Overseas patients (non-reciprocal)	0	0
Injury Costs Recovery (ICR) Scheme	89	132
Other revenue from activities	529	1,588
<b>Total</b>	<b>292,035</b>	<b>283,196</b>

Injury Cost Recovery (ICR) Scheme income:	<b>2023-24</b>	2022-23
	%	%
To reflect expected rates of collection ICR income is subject to a provision for impairment of:	23.07	23.76

<b>4. Other operating revenue</b>	<b>2023-24</b>	2022-23
	<b>£000</b>	£000
Income generation	0	0
Patient transport services	0	0
Education, training and research	1,770	1,554
Charitable and other contributions to expenditure	0	0
Receipt of Covid Items free of charge from other NHS Wales Organisations	0	0
Receipt of Covid Items free of charge from other organisations	0	0
Receipt of donations for capital acquisitions	0	0
Receipt of government grants for capital acquisitions	0	0
Right of Use Grant (Peppercorn Lease)	0	0
Non-patient care services to other bodies	0	0
Right of Use Asset Sub-leasing rental income	0	0
Rental revenue from finance leases	0	0
Rental revenue from operating leases	205	149
Other revenue:		
Provision of pathology/microbiology services	0	0
Accommodation and catering charges	0	0
Mortuary fees	0	0
Staff payments for use of cars	61	71
Business unit	0	0
Scheme Pays Reimbursement Notional	0	0
Other	11,079	10,715
<b>Total</b>	<b>13,115</b>	<b>12,489</b>
<b>Total Patient Care and Operating Revenue</b>	<b>305,150</b>	<b>295,685</b>

**Other revenue comprises:**

Personal injury benefit scheme (PIBS)	202	(2,460)
Hazardous Area Response Team (HART)	2,664	2,615
Other minor services income	1,403	1,208
Funding for impairments (as funds flow monies)	6,810	9,352

<b>Total</b>	<b>11,079</b>	<b>10,715</b>
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<b>5. Operating expenses</b>	<b>2023-24</b>	2022-23
<b>5.1 Operating expenses</b>	<b>£000</b>	£000
Local Health Boards	108	112
Welsh NHS Trusts	1,014	958
Welsh Special Health Authorities	0	0
Goods and services from other non Welsh NHS bodies	0	0
WHSSC/EASC	0	0
Local Authorities	0	0
Purchase of healthcare from non-NHS bodies	11,693	12,541
Welsh Government	511	466
Other NHS Trusts	0	0
Directors' costs	1,804	1,780
Operational Staff costs	216,799	204,480
Single lead employer Staff Trainee Cost	0	0
Collaborative Bank Staff Cost	0	0
Supplies and services - clinical	5,709	5,874
Supplies and services - general	2,219	2,282
Consultancy Services	496	612
Establishment	4,638	5,465
Transport	17,369	17,470
Premises	14,005	11,447
Impairments and Reversals of Receivables	0	0
Depreciation	13,896	13,414
Depreciation (RoU Asset)	3,738	3,715
Amortisation	669	1,948
Impairments and reversals of property, plant and equipment	3,847	9,352
Fixed asset impairments and reversals (RoU Assets)	0	0
Impairments and reversals of intangible assets	2,808	0
Impairments and reversals of financial assets	0	0
Impairments and reversals of non current assets held for sale	0	0
Audit fees	210	167
Other auditors' remuneration	0	0
Losses, special payments and irrecoverable debts	(367)	(1,820)
Research and development	0	0
Expense related to short-term leases	0	0
Expense related to low-value asset leases (excluding short-term leases)	0	0
Other operating expenses	5,192	6,078
<b>Total</b>	<b>306,358</b>	<b>296,341</b>

5. Operating expenses (continued)

5.2 Losses, special payments and irrecoverable debts:

Charges to operating expenses	2023-24	2022-23
Increase/(decrease) in provision for future payments:	£000	£000
Clinical negligence;-		
Secondary care	1,876	1,931
Primary care	0	0
Redress Secondary Care	(39)	464
Redress Primary Care	0	0
Personal injury	51	(1,571)
All other losses and special payments	0	0
Defence legal fees and other administrative costs	97	324
Structured Settlements Welsh Risk Pool	0	0
Gross increase/(decrease) in provision for future payments	1,985	1,148
Contribution to Welsh Risk Pool	0	0
Premium for other insurance arrangements	0	0
Irrecoverable debts	(58)	28
<b>Less: income received/ due from Welsh Risk Pool</b>	<b>(2,294)</b>	<b>(2,996)</b>
<b>Total charge</b>	<b>(367)</b>	<b>(1,820)</b>

Personal injury includes £202k in respect of Permanent Injury Benefit Scheme (PIBS) (2022-23 -£2.460m), the movement is due to a change in discount rate to 2.45% (2022-23 1.7%) together with an unusually high rate of CPI indexation of 10.1%.

The Contribution to Welsh Risk Pool is disclosed in Note 5.1 for 2023-24.

	2023-24	2022-23
	£	£
Permanent injury included within personal injury:	202,233	(2,461,950)

<b>6. Investment revenue</b>	<b>2023-24</b>	<b>2022-23</b>
<b>Rental revenue :</b>	<b>£000</b>	<b>£000</b>
PFI finance lease revenue:		
Planned	0	0
Contingent	0	0
Other finance lease revenue	0	0
<b>Interest revenue:</b>		
Bank accounts	1,253	432
Other loans and receivables	0	0
Impaired financial assets	0	0
Other financial assets	0	0
<b>Total</b>	<b>1,253</b>	<b>432</b>

The increase in the interest revenue is due to the increase in interest rates during 23/24, from 4.25% at March 2023 to 5.25% at March 2024.

<b>7. Other gains and losses</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>£000</b>	<b>£000</b>
Gain/(loss) on disposal of property, plant and equipment	0	0
Gain/(loss) on disposal other than by sale of right of use assets	0	0
Gain/(loss) on disposal of intangible assets	0	0
Gain/(loss) on disposal of assets held for sale	432	279
Gain/(loss) on disposal of financial assets	0	0
Gains/(loss) on foreign exchange	0	0
Change in fair value of financial assets at fair value through income statement	0	0
Change in fair value of financial liabilities at fair value through income statement	0	0
Recycling of gain/(loss) from equity on disposal of financial assets held for sale	0	0
<b>Total</b>	<b>432</b>	<b>279</b>

<b>8. Finance costs</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>£000</b>	<b>£000</b>
Interest on loans and overdrafts	0	0
Interest on obligations under finance leases	0	123
Interest on obligations under Right of Use Leases	272	0
Interest on obligations under PFI contracts:		
Main finance cost	0	0
Contingent finance cost	0	0
Impact of IFRS 16 on PPP/PFI contracts	0	0
Interest on late payment of commercial debt	0	0
Other interest expense	0	0
<b>Total interest expense</b>	<b>272</b>	<b>123</b>
Provisions unwinding of discount	120	(130)
Periodical Payment Order unwinding of discount	0	0
Other finance costs	0	0
<b>Total</b>	<b>392</b>	<b>(7)</b>

9. Future change to SoCI/Operating Leases

9.1 Trust as lessee

Operating lease payments represent rentals payable by Welsh Ambulance Services NHS Trust for properties and vehicles outside IFRS 16.

	2023-24 Low Value & Short Term	2023-24 Other	2023-24 Total	2022-23
Payments recognised as an expense	2023-24 £000	2023-24 £000	2023-24 £000	2022-23 £000
Minimum lease payments	37	772	809	976
Contingent rents	0	0	0	0
Sub-lease payments	0	0	0	0
<b>Total</b>	<b>37</b>	<b>772</b>	<b>809</b>	<b>976</b>
<b>Total future minimum lease payments</b>	<b>2023-24 £000</b>	<b>2023-24 £000</b>	<b>2023-24 £000</b>	<b>2022-23 £000</b>
Payable:				
Not later than one year	14	652	666	821
Between one and five years	0	1,222	1,222	1,440
After 5 years	0	430	430	588
<b>Total</b>	<b>14</b>	<b>2,304</b>	<b>2,318</b>	<b>2,849</b>
Total future sublease payments expected to be received	0	0	0	0

The amounts disclosed within 'Other' relate to the VAT and Service Charges in relation to RoU assets and lease cars which include a private element and are therefore outside the scope of IFRS 16.

9. Future change to SoCI/Operating Leases (continued)

9.2 Trust as lessor

The Trust leases part of Vantage Point House to Aneurin Bevan University Health Board in respect of their GP Out of Hours service.

Rental Revenue

Receipts recognised as income	2023-24 £000	2022-23 £000
Rent	0	0
Contingent rent	0	0
Other	207	150
<b>Total rental revenue</b>	<b>207</b>	<b>150</b>

Total future minimum lease payments	2023-24 £000	2022-23 £000
<b>Receivable:</b>		
Not later than one year	0	0
Between one and five years	0	0
After 5 years	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

## 10. Employee costs and numbers

10.1 Employee costs Operational Staff	Permanently	Staff on	Agency	Specialist	Other	2023-24	2022-23
	employed	Inward	Staff	Trainee	Staff	£000	£000
	staff	Secondment		(SLE)			
	£000	£000	£000	£000	£000	£000	£000
Salaries and wages	169,998	344	1,104	0	0	171,446	162,981
Social security costs	17,071	0	0	0	0	17,071	16,609
Employer contributions to NHS Pensions Scheme	30,193	0	0	0	0	30,193	27,592
Other pension costs	10	0	0	0	0	10	7
Other post-employment benefits	0	0	0	0	0	0	0
Termination benefits	54	0	0	0	0	54	171
<b>Total</b>	<b>217,326</b>	<b>344</b>	<b>1,104</b>	<b>0</b>	<b>0</b>	<b>218,774</b>	<b>207,360</b>

### Of the total above:

Charged to capital	297	1,056
Charged to revenue	218,477	206,304
<b>Total</b>	<b>218,774</b>	<b>207,360</b>

Net movement in accrued employee benefits (untaken staff leave) 223 1,145

## 10.2 Average number of employees

	Permanently	Staff on	Agency	Specialist	Other	2023-24	2022-23
	Employed	Inward	Staff	Trainee	Staff	Total	Total
	Number	Secondment		(SLE)		Number	Number
Administrative, clerical and board members	628	5	10	0	0	643	618
Medical and dental	0	0	0	0	0	0	1
Nursing, midwifery registered	191	0	0	0	0	191	196
Professional, scientific and technical staff	3	0	0	0	0	3	4
Additional Clinical Services	2,070	0	1	0	0	2,071	2,078
Allied Health Professions	1,103	0	0	0	0	1,103	1,092
Healthcare scientists	0	0	0	0	0	0	0
Estates and Ancillary	58	0	10	0	0	68	64
Students	0	0	0	0	0	0	0
<b>Total</b>	<b>4,053</b>	<b>5</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>4,079</b>	<b>4,053</b>

The average number is calculated using the full time equivalent (FTE) of employees

## 10.3. Retirements due to ill-health

	2023-24	2022-23
Number	11	9
Estimated additional pension costs £	806,212	324,957

The estimated additional pension costs of these ill-health retirements have been calculated on an average basis and are borne by the NHS Pension Scheme.

## 10.4 Employee benefits

Employee benefits refer to non-pay benefits which are not attributable to individual employees, for example group membership of a club. The trust does not operate any employee benefit schemes.

10.5 Reporting of other compensation schemes - exit packages

	2023-24	2023-24	2023-24	2023-24	2022-23
				Number of departures where special payments have been made	
Exit packages cost band (including any special payment element)	Number of compulsory redundancies Whole numbers only	Number of other departures Whole numbers only	Total number of exit packages Whole numbers only	Whole numbers only	Total number of exit packages Whole numbers only
less than £10,000	0	0	0	0	1
£10,000 to £25,000	0	0	0	0	3
£25,000 to £50,000	0	0	0	0	1
£50,000 to £100,000	0	1	1	0	1
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>6</b>

	2023-24	2023-24	2023-24	2023-24	2022-23
				Cost of special element included in	
Exit packages cost band (including any special payment element)	Cost of compulsory redundancies £	Cost of other departures £	Total cost of exit packages £	exit packages £	Total cost of exit packages £
less than £10,000	0	0	0	0	7,000
£10,000 to £25,000	0	0	0	0	46,776
£25,000 to £50,000	0	0	0	0	42,573
£50,000 to £100,000	0	53,678	53,678	0	74,617
£100,000 to £150,000	0	0	0	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>53,678</b>	<b>53,678</b>	<b>0</b>	<b>170,966</b>

Exit costs paid in year of departure	Total paid in year 2023-24 £	Total paid in year 2022-23 £
Exit costs paid in year	53,776	303,842
<b>Total</b>	<b>53,776</b>	<b>303,842</b>

Redundancy and other departure costs have been paid in accordance with the provisions of the NHS Voluntary Early Release Scheme (VERS). Where the Trust has agreed early retirements, the additional costs are met by the Trust and not by the NHS Pensions Scheme. Ill-health retirement costs are met by the NHS Pensions Scheme and are not included in the table.

## 10.6 Fair Pay disclosures

### 10.6.1 Remuneration Relationship

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director /employee in their organisation and the 25th percentile, median and 75th percentile remuneration of the organisation's workforce.

	2023-24 £000	2023-24 £000	2023-24 £000	2022-23 £000	2022-23 £000	2022-23 £000
	<b>Chief</b>			<b>Chief</b>		
<b>Total pay and benefits</b>	<b>Executive</b>	<b>Employee</b>	<b>Ratio</b>	<b>Executive</b>	<b>Employee</b>	<b>Ratio</b>
25th percentile pay ratio	172,500	28,906	5.97:1	167,500	26,462	6.33:1
Median pay	172,500	36,067	4.78:1	167,500	34,225	4.89:1
75th percentile pay ratio	172,500	48,629	3.55:1	167,500	46,920	3.57:1
<b>Salary component of total pay and benefits</b>						
25th percentile pay ratio	177,500	24,701		172,500	23,525	
Median pay	177,500	28,010		172,500	26,676	
75th percentile pay ratio	177,500	43,257		172,500	41,197	
	<b>Highest Paid</b>			<b>Highest Paid</b>		
<b>Total pay and benefits</b>	<b>Director</b>	<b>Employee</b>	<b>Ratio</b>	<b>Director</b>	<b>Employee</b>	<b>Ratio</b>
25th percentile pay ratio	172,500	28,906	5.97:1	167,500	26,462	6.33:1
Median pay	172,500	36,067	4.78:1	167,500	34,225	4.89:1
75th percentile pay ratio	172,500	48,629	3.55:1	167,500	46,920	3.57:1
<b>Salary component of total pay and benefits</b>						
25th percentile pay ratio	177,500	24,701		172,500	23,525	
Median pay	177,500	28,010		172,500	26,676	
75th percentile pay ratio	177,500	43,257		172,500	41,197	

In 2023-24, 0 (2022-23, 1) employees received remuneration in excess of the highest-paid director.

Remuneration for all staff ranged from £22,720 to £177,500 (2022-23, £21,069 to £172,500).

The all staff range includes directors (including the highest paid director) and excludes pension benefits of all employees.

\*In terms of these disclosures, the Chief Executive is also the highest paid director.

### Financial year summary

The total pay and benefits figure for the Chief Executive/Highest Paid Director is lower than the salary component due to a salary sacrifice scheme.

The employee who received remuneration in excess of the Chief Executive in 2022-23 was a temporary agency worker and not a Director, and is no longer in post.

In keeping with the Welsh Government circulars on pay, included in the calculations is the 5% pay increase for 2023/24.

	2022-23 to 2023-24	2021-22 to 2022-23
% Change from previous financial year in respect of Chief Executive	%	%
Salary and allowances	3.0	3.1
Performance pay and bonuses	0	0
% Change from previous financial year in respect of highest paid director		
Salary and allowances	3.0	3.1
Performance pay and bonuses	0	0
Average % Change from previous financial year in respect of employees taken as a whole		
Salary and allowances	5.0	6.1
Performance pay and bonuses	0	0

The 3.1% reported in 2022/23 was in relation to the pay award received and accrued for during 2022/23. The 3.0% reported in 2023/24 is in relation to the pay award received in 2023/24, based on the mid-point of the band.

The 6.1% in 2022/23 in terms of the average pay per FTE was related to the pay award received and accrued for during 2022/23. The 5.0% reported in 2023/24 relates to the agreed pay increases across the organisation.

## 11. Pensions

### PENSION COSTS

Past and present employees are covered by the provisions of the NHS Pension Schemes. Details of the benefits payable and rules of the schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). Both the 1995/2008 and 2015 schemes are accounted for, and the scheme liability valued, as a single combined scheme. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”.

An outline of these follows:

#### a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary’s Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the Statement by the Actuary, which forms part of the annual NHS Pension Scheme Annual Report and Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office

#### b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from 1 April 2024 to 23.7% of pensionable pay. The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit structure or contribution rates.

**c) National Employment Savings Trust (NEST)**

NEST is a workplace pension scheme, which was set up by legislation and is treated as a trust-based scheme. The Trustee responsible for running the scheme is NEST Corporation. It's a non-departmental public body (NDPB) that operates at arm's length from government and is accountable to Parliament through the Department for Work and Pensions (DWP).

NEST Corporation has agreed a loan with the Department for Work and Pensions (DWP). This has paid for the scheme to be set up and will cover expected shortfalls in scheme costs during the earlier years while membership is growing.

NEST Corporation aims for the scheme to become self-financing while providing consistently low charges to members.

Using qualifying earnings to calculate contributions, currently the legal minimum level of contributions is 8% of a jobholder's qualifying earnings, for employers whose legal duties have started. The employer must pay at least 3% of this.

The earnings band used to calculate minimum contributions under existing legislation is called qualifying earnings. Qualifying earnings are currently those between £6,240 and £50,270 for the 2023-24 tax year (2022-23 £6,240 and £50,270).

Restrictions on the annual contribution limits were removed on 1st April 2017.

**12. Public Sector Payment Policy**

**12.1 Prompt payment code - measure of compliance**

The Welsh Government requires that trusts pay all their trade creditors in accordance with the CBI prompt payment code and Government Accounting rules. The Welsh Government has set as part of the trust financial targets a requirement to pay 95% of the number of non-NHS creditors within 30 days of delivery or receipt of a valid invoice, whichever is the later.

	<b>2023-24</b>	<b>2023-24</b>	2022-23	2022-23
	<b>Number</b>	<b>£000</b>	Number	£000
<b>NHS</b>				
Total bills paid in year	<b>1,343</b>	<b>16,672</b>	1,160	9,147
Total bills paid within target	<b>1,274</b>	<b>15,183</b>	1,103	8,771
Percentage of bills paid within target	<b>94.9%</b>	<b>91.1%</b>	95.1%	95.9%
<b>Non-NHS</b>				
Total bills paid in year	<b>50,454</b>	<b>134,242</b>	51,541	137,279
Total bills paid within target	<b>48,650</b>	<b>132,277</b>	50,195	134,198
Percentage of bills paid within target	<b>96.4%</b>	<b>98.5%</b>	97.4%	97.8%
<b>Total</b>				
Total bills paid in year	<b>51,797</b>	<b>150,914</b>	52,701	146,426
Total bills paid within target	<b>49,924</b>	<b>147,460</b>	51,298	142,969
Percentage of bills paid within target	<b>96.4%</b>	<b>97.7%</b>	97.3%	97.6%

**12.2 The Late Payment of Commercial Debts (Interest) Act 1998**

	<b>2023-24</b>	2022-23
	<b>£</b>	£
Amounts included within finance costs from claims made under legislation	<b>0</b>	0
Compensation paid to cover debt recovery costs under legislation	<b>0</b>	0
<b>Total</b>	<b>0</b>	0

13. Property, plant and equipment :

2023-24

	Land	Buildings, excluding dwellings	Dwellings	Assets under construction and payments on account	Plant & machinery	Transport Equipment	Information Technology	Furniture and fittings	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost at 31 March bf	9,255	26,670	0	25,491	18,671	79,152	17,887	1,446	178,572
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Prepayments	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	0	0	0
At 1 April 2023	9,255	26,670	0	25,491	18,671	79,152	17,887	1,446	178,572
Indexation	(268)	1,315	0	0	0	0	0	0	1,047
Additions - purchased	0	1,342	0	15,688	547	710	99	(2)	18,384
Additions - donated	0	0	0	0	0	0	0	0	0
Additions - government granted	0	0	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	(188)	(540)	0	0	0	0	0	0	(728)
Reclassifications	400	5,657	0	(26,749)	2,718	11,202	3,627	0	(3,145)
Revaluation	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(335)	0	0	0	0	0	0	(335)
Reclassified as held for sale	0	0	0	0	(934)	(5,557)	0	0	(6,491)
Disposals other than by sale	0	(89)	0	0	(175)	(2)	(4,063)	0	(4,329)
At 31 March 2024	9,199	34,020	0	14,430	20,827	85,505	17,550	1,444	182,975
<b>Depreciation</b>									
Depreciation at 31 March bf	0	2,037	0	0	14,180	51,214	11,720	804	79,955
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	0	0	0
At 1 April 2023	0	2,037	0	0	14,180	51,214	11,720	804	79,955
Indexation	0	51	0	0	0	0	0	0	51
Transfers from/(into) other NHS bodies	0	(61)	0	0	0	0	0	0	(61)
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	(173)	0	0	0	0	0	0	(173)
Impairments	18	3,597	0	104	9	0	0	292	4,020
Reclassified as held for sale	0	0	0	0	(934)	(5,557)	0	0	(6,491)
Disposals other than by sale	0	(89)	0	0	(175)	(2)	(4,063)	0	(4,329)
Charged during the year	0	949	0	0	1,582	8,574	2,632	159	13,896
At 31 March 2024	18	6,311	0	104	14,662	54,229	10,289	1,255	86,868
Net book value									
At 1 April 2023	9,255	24,633	0	25,491	4,491	27,938	6,167	642	98,617
Net book value									
At 31 March 2024	9,181	27,709	0	14,326	6,165	31,276	7,261	189	96,107
<b>Net book value at 31 March 2024 comprises :</b>									
Purchased	9,181	27,709	0	14,326	6,151	31,175	7,261	189	95,992
Donated	0	0	0	0	14	101	0	0	115
Government Granted	0	0	0	0	0	0	0	0	0
At 31 March 2024	9,181	27,709	0	14,326	6,165	31,276	7,261	189	96,107
<b>Asset Financing:</b>									
Owned	9,181	27,709	0	14,326	6,165	31,276	7,261	189	96,107
On-SoFP MIMS Funded PPP contracts	0	0	0	0	0	0	0	0	0
On-SoFP PFI contract	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
At 31 March 2024	9,181	27,709	0	14,326	6,165	31,276	7,261	189	96,107

The net book value of land, buildings and dwellings at 31 March 2024 comprises :

	£000
Freehold	35,107
Long Leasehold	1,783
Short Leasehold	0
<b>Total</b>	<b>36,890</b>

Valuers 'material uncertainty', in valuation.

0

The disclosure relates to the materiality in the valuation report not that of the underlying account.

The land and buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards. The Trust is required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in occupation.

The land and buildings have also been indexed as at 1st May 2022 based on the percentages provided by the Valuation Office Agency

13. Property, plant and equipment :

2022-23

	Land	Buildings, excluding dwellings	Dwellings	Assets under construction and payments on account	Plant & machinery	Transport Equipment	Information Technology	Furniture and fittings	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost at 31 March bf	9,043	28,879	0	23,262	19,068	76,044	38,234	1,831	196,361
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Prepayments	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	(20,030)	0	-20,030
<b>At 1 April 2022</b>	<b>9,043</b>	<b>28,879</b>	<b>0</b>	<b>23,262</b>	<b>19,068</b>	<b>76,044</b>	<b>18,204</b>	<b>1,831</b>	<b>176,331</b>
Indexation	(269)	1,010	0	0	0	0	0	0	741
Additions - purchased	0	1,214	0	20,503	2	1,125	1,489	299	24,632
Additions - donated	0	0	0	0	0	0	0	0	0
Additions - government granted	0	0	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	6,393	0	(18,274)	507	10,433	845	87	(9)
Revaluation	577	(1,422)	0	0	0	0	0	0	(845)
Reversal of impairments	0	500	0	0	0	0	0	0	500
Impairments	(96)	(9,904)	0	0	0	(679)	4	0	(10,675)
Reclassified as held for sale	0	0	0	0	(695)	(7,529)	0	0	(8,224)
Disposals other than by sale	0	0	0	0	(211)	(242)	(2,655)	(771)	(3,879)
<b>At 31 March 2023</b>	<b>9,255</b>	<b>26,670</b>	<b>0</b>	<b>25,491</b>	<b>18,671</b>	<b>79,152</b>	<b>17,887</b>	<b>1,446</b>	<b>178,572</b>
<b>Depreciation</b>									
Depreciation at 31 March bf	0	4,181	0	0	13,104	51,227	30,838	1,417	100,767
NHS Wales Transfers	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases to ROU Asset Note	0	0	0	0	0	0	(18,443)	0	(18,443)
<b>At 1 April 2022</b>	<b>0</b>	<b>4,181</b>	<b>0</b>	<b>0</b>	<b>13,104</b>	<b>51,227</b>	<b>12,395</b>	<b>1,417</b>	<b>82,324</b>
Indexation	0	45	0	0	0	0	0	0	45
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluation	0	(2,902)	0	0	0	0	0	0	(2,902)
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(329)	0	0	0	(494)	0	0	(823)
Reclassified as held for sale	0	0	0	0	(695)	(7,529)	0	0	(8,224)
Disposals other than by sale	0	0	0	0	(211)	(242)	(2,655)	(771)	(3,879)
Charged during the year	0	1,042	0	0	1,982	8,252	1,980	158	13,414
<b>At 31 March 2023</b>	<b>0</b>	<b>2,037</b>	<b>0</b>	<b>0</b>	<b>14,180</b>	<b>51,214</b>	<b>11,720</b>	<b>804</b>	<b>79,955</b>
<b>Net book value</b>									
<b>At 1 April 2022</b>	<b>9,043</b>	<b>24,698</b>	<b>0</b>	<b>23,262</b>	<b>5,964</b>	<b>24,817</b>	<b>5,809</b>	<b>414</b>	<b>94,007</b>
<b>At 31 March 2023</b>	<b>9,255</b>	<b>24,633</b>	<b>0</b>	<b>25,491</b>	<b>4,491</b>	<b>27,938</b>	<b>6,167</b>	<b>642</b>	<b>98,617</b>
<b>Net book value at 31 March 2023 comprises :</b>									
Purchased	9,255	24,633	0	25,491	4,474	27,810	6,167	642	98,472
Donated	0	0	0	0	17	128	0	0	145
Government Granted	0	0	0	0	0	0	0	0	0
<b>At 31 March 2023</b>	<b>9,255</b>	<b>24,633</b>	<b>0</b>	<b>25,491</b>	<b>4,491</b>	<b>27,938</b>	<b>6,167</b>	<b>642</b>	<b>98,617</b>
<b>Asset Financing:</b>									
Owned	9,255	24,633	0	25,491	4,491	27,938	6,167	642	98,617
On-SoFP MIMS Funded PPP contracts	0	0	0	0	0	0	0	0	0
On-SoFP PFI contract	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
<b>At 31 March 2023</b>	<b>9,255</b>	<b>24,633</b>	<b>0</b>	<b>25,491</b>	<b>4,491</b>	<b>27,938</b>	<b>6,167</b>	<b>642</b>	<b>98,617</b>

The net book value of land, buildings and dwellings at 31 March 2023 comprises :

	£000
Freehold	32,136
Long Leasehold	1,752
Short Leasehold	0
<b>Total</b>	<b>33,888</b>

Valuers 'material uncertainty', in valuation.

0

The disclosure relates to the materiality in the valuation report not that of the underlying account.

The land and buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards. NHSTs are required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in occupation.

The land and buildings have also been indexed as at 1st May 2022 based on the percentages provided by the Valuation Office Agency.

**13. Property, plant and equipment :**

**Disclosures:**

**i) Donated Assets**

The Welsh Ambulance Services NHST has not received donated assets during the year.

**ii) Valuations**

The NHS Trust land and Buildings were revalued by the Valuation Office Agency with an effective date of 1st April 2022. The valuation has been prepared in accordance with the terms of the latest version of the Royal Institute of Chartered Surveyors' Valuation Standards.

The NHS Trust is required to apply the revaluation model set out in IAS 16 and value its capital assets to fair value. Fair value is defined by IAS 16 as the amount for which an asset could be exchanged between knowledgeable, willing parties in an arms length transaction. This has been undertaken on the assumption that the property is sold as part of the continuing enterprise in operation.

**iii) Asset Lives**

Tangible fixed assets are depreciated at rates calculated to write them down to estimated residual value on a straight line basis over their estimated useful lives. No depreciation is provided on freehold land, assets in the course of construction and assets surplus to requirements.

Equipment lives range from three and a half to eight years.

Buildings are depreciated on useful lives as determined by the Valuation Office Agency.

**iv) Compensation**

£6.810 million was received from the Welsh Assembly Government in respect of compensation for assets impaired during the year. This included £2.808 million in respect of the impairment of an IT system and £2.861 million in respect of a building brought into use in October 2023. The compensation received is included within the income statement.

**v) Write Downs**

There have been no write downs for this financial year.

**vi)** The NHS Trust does not hold any property where the value is materially different from its open market value.

**vii) Assets Held for Sale or sold in the period.**

There are assets held for sale or sold in the period. The Ty Maes y Gruffydd building at Cefn Coed Hospital was sold to Swansea Bay University Health Board in March 2024.

**IFRS 13 Fair value measurement**

There are no assets requiring Fair Value measurement under IFRS 13.

**Gain/(Loss) on Sale**

<b>Asset description</b>	<b>Reason for sale</b>	<b>Gain/(Loss) on sale £000</b>
Ty Maes y Gruffydd Building at Cefn Coed Hospital	Building surplus to requirements	0
Vehicles	No longer serviceable	261
Equipment	No longer serviceable	171
		<u>432</u>

13.2 Non-current assets held for sale

	Land	Buildings, including dwellings	Other property plant and equipment	Intangible assets	Other assets	Total
	£000	£000	£000	£000	£000	£000
<b>Balance b/f 1 April 2023</b>	0	0	0	0	0	0
Plus assets classified as held for sale in year	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0
Less assets sold in year	0	0	0	0	0	0
Plus reversal of impairments	0	0	0	0	0	0
Less impairment for assets held for sale	0	0	0	0	0	0
Less assets no longer classified as held for sale for reasons other than disposal by	0	0	0	0	0	0
<b>Balance c/f 31 March 2024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Balance b/f 1 April 2022</b>	130	0	0	0	0	130
Plus assets classified as held for sale in year	0	0	0	0	0	0
Revaluation	220	0	0	0	0	220
Less assets sold in year	(350)	0	0	0	0	(350)
Plus reversal of impairments	0	0	0	0	0	0
Less impairment for assets held for sale	0	0	0	0	0	0
Less assets no longer classified as held for sale for reasons other than disposal by	0	0	0	0	0	0
<b>Balance c/f 31 March 2023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

13.3 Right of Use Assets

The organisation's right of use asset leases are disclosed across the relevant headings below. Most/all are individually insignificant, however, 2 are significant in their own right: Vantage Point House Headquarters & Control held under land and buildings Net Book Value at 31 March 2024 £2,530k Airwave under information technology nbv at 31 March 2024 £2,907k

2023-24	Land & buildings		Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
	Land £000	£000							
<b>Cost or valuation at 31 March</b>	0	12,270	0	0	0	71	22,552	0	34,893
Lease prepayments in relation to RoU Assets	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	0	0	0
Operating Leases Transitioning	0	0	0	0	0	0	0	0	0
<b>Cost or valuation at 1 April</b>	<b>0</b>	<b>12,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>22,552</b>	<b>0</b>	<b>34,893</b>
Additions	0	123	0	0	0	25	3,222	0	3,370
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Disposals other than be sale	0	(195)	0	0	0	(2)	0	0	(197)
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
De-recognition	0	0	0	0	0	0	0	0	0
<b>At 31 March</b>	<b>0</b>	<b>12,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94</b>	<b>25,774</b>	<b>0</b>	<b>38,066</b>
<b>Depreciation at 31 March</b>	0	1,465	0	0	0	32	20,661	0	22,158
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	0	0	0
Operating Leases Transitioning	0	0	0	0	0	0	0	0	0
<b>Depreciation at 1 April</b>	<b>0</b>	<b>1,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>20,661</b>	<b>0</b>	<b>22,158</b>
Recognition	0	0	0	0	0	0	0	0	0
Transfers from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Disposals other than be sale	0	(195)	0	0	0	(2)	0	0	(197)
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
De-recognition	0	0	0	0	0	0	0	0	0
Provided during the year	0	1,497	0	0	0	35	2,206	0	3,738
<b>At 31 March</b>	<b>0</b>	<b>2,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65</b>	<b>22,867</b>	<b>0</b>	<b>25,699</b>
<b>Net book value at 1 April</b>	<b>0</b>	<b>10,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>1,891</b>	<b>0</b>	<b>12,735</b>
<b>Net book value at 31 March</b>	<b>0</b>	<b>9,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>2,907</b>	<b>0</b>	<b>12,367</b>
<b>RoU Asset Total Value Split by Lessor</b>		<b>Land &amp; buildings</b>							
	<b>Land</b>	<b>£000</b>	<b>Buildings</b>	<b>Dwellings</b>	<b>Plant and machinery</b>	<b>Transport equipment</b>	<b>Information technology</b>	<b>Furniture &amp; fittings</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
NHS Wales Peppercorn Leases	0	615	0	0	0	0	0	0	615
NHS Wales Market Value Leases	0	444	0	0	0	0	0	0	444
Other Public Sector Peppercorn Leases	0	395	0	0	0	0	0	0	395
Other Public Sector Market Value Leases	0	1,627	0	0	0	0	0	0	1,627
Private Sector Peppercorn Leases	0	0	0	0	0	0	0	0	0
Private Sector Market Value Leases	0	6,350	0	0	0	29	2,907	0	9,286
<b>Total</b>	<b>0</b>	<b>9,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>2,907</b>	<b>0</b>	<b>12,367</b>

13.3 Right of Use Assets

2022-23	Land & buildings		Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
	Land £000	£000							
<b>Cost or valuation at 31 March</b>	0	0	0	0	0	0	0	0	0
Lease prepayments in relation to RoU Assets	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	20,030	0	20,030
Operating Leases Transitioning	0	10,336	0	0	0	71	0	0	10,407
<b>Cost or valuation at 1 April</b>	<b>0</b>	<b>10,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>20,030</b>	<b>0</b>	<b>30,437</b>
Additions	0	1,934	0	0	0	0	2,522	0	4,456
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Disposals other than be sale	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
De-recognition	0	0	0	0	0	0	0	0	0
<b>At 31 March</b>	<b>0</b>	<b>12,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>22,552</b>	<b>0</b>	<b>34,893</b>
<b>Depreciation at 31 March</b>	0	0	0	0	0	0	0	0	0
Transfer of Finance Leases from PPE Note	0	0	0	0	0	0	18,443	0	18,443
Operating Leases Transitioning	0	0	0	0	0	0	0	0	0
<b>Depreciation at 1 April</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,443</b>	<b>0</b>	<b>18,443</b>
Recognition	0	0	0	0	0	0	0	0	0
Transfers from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Disposals other than be sale	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0	0	0
De-recognition	0	0	0	0	0	0	0	0	0
Provided during the year	0	1,465	0	0	0	32	2,218	0	3,715
<b>At 31 March</b>	<b>0</b>	<b>1,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32</b>	<b>20,661</b>	<b>0</b>	<b>22,158</b>
<b>Net book value at 1 April</b>	<b>0</b>	<b>10,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71</b>	<b>1,587</b>	<b>0</b>	<b>11,994</b>
<b>Net book value at 31 March</b>	<b>0</b>	<b>10,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>1,891</b>	<b>0</b>	<b>12,735</b>
<b>RoU Asset Total Value Split by Lessor</b>		<b>Land &amp; buildings</b>							
	<b>Land</b>	<b>£000</b>	<b>Buildings</b>	<b>Dwellings</b>	<b>Plant and machinery</b>	<b>Transport equipment</b>	<b>Information technology</b>	<b>Furniture &amp; fittings</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
NHS Wales Peppercorn Leases	0	668	0	0	0	0	0	0	668
NHS Wales Market Value Leases	0	472	0	0	0	0	0	0	472
Other Public Sector Peppercorn Leases	0	503	0	0	0	0	0	0	503
Other Public Sector Market Value Leases	0	1,852	0	0	0	0	0	0	1,852
Private Sector Peppercorn Leases	0	0	0	0	0	0	0	0	0
Private Sector Market Value Leases	0	7,310	0	0	0	39	1,891	0	9,240
<b>Total</b>	<b>0</b>	<b>10,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>1,891</b>	<b>0</b>	<b>12,735</b>

13.3 Right of Use Assets continued  
Quantitative disclosures

	2023-24			2023-24		2022-23	
	LAND £000	BUILDINGS £000	OTHER £000	TOTAL £000	TOTAL £000	TOTAL £000	TOTAL £000
<b>Maturity analysis</b>							
<b>Contractual undiscounted cash flows relating to lease liabilities</b>							
Less than 1 year	0	1,359	2,251	3,610		3,610	3,091
2-5 years	0	4,742	630	5,372		5,372	4,940
> 5 years	0	2,790	0	2,790		2,790	3,783
Less finance charges allocated to future periods	0	0	0	0		0	-415
<b>Total</b>	<b>0</b>	<b>8,891</b>	<b>2,881</b>	<b>11,772</b>		<b>11,772</b>	<b>11,399</b>
<b>Lease Liabilities (net of irrecoverable VAT)</b>							
Current				3,448		3,448	3,025
Non-Current				7,897		7,897	8,400
<b>Total</b>				<b>11,345</b>		<b>11,345</b>	<b>11,425</b>
<b>Amounts Recognised in Statement of Comprehensive Net Expenditure</b>							
Depreciation				3,738		3,738	3,715
Impairment				0		0	0
Variable lease payments not included in lease liabilities - Interest expense				272		272	0
Sub-leasing income				0		0	0
Expense related to short-term leases				37		37	158
Expense related to low-value asset leases (excluding short-term leases)				0		0	0
<b>Amounts Recognised in Statement of Cashflows (net of irrecoverable VAT )</b>							
Interest expense				-545		-545	-123
Repayments of principal on leases				-3,716		-3,716	-3,591
<b>Total</b>				<b>-4,261</b>		<b>-4,261</b>	<b>-3,714</b>

The nature of the Trust's leasing activities is mostly properties for the use of as operational sites/stations, office accommodation, Airwave lease and pool vehicles.

The Trust is not committed to any leases which have not yet commenced.

## 14. Intangible assets

2023-24	Computer software purchased	Computer software internally developed	Licenses and trade-marks	Patents	Development expenditure internally generated	Assets under Construction	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000
At 1 April 2023	10,295	0	3,525	0	0	0	13,820
Revaluation		0			0	0	0
Reclassifications	57	0	585	0	0	2,503	3,145
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions							
- purchased	1,112	0	0	0	0	2,892	4,004
- internally generated	0	0	0	0	0	211	211
- donated	0	0	0	0	0	0	0
- government granted	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,349)	0	(109)	0	0	0	(1,458)
<b>At 31 March 2024</b>	<b>10,115</b>	<b>0</b>	<b>4,001</b>	<b>0</b>	<b>0</b>	<b>5,606</b>	<b>19,722</b>
<b>Amortisation</b>							
At 1 April 2023	9,421	0	3,050	0	0	0	12,471
Revaluation		0			0	0	0
Reclassifications	(50)	0	50	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	2,808	2,808
Charged during the year	540	0	129	0	0	0	669
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,349)	0	(109)	0	0	0	(1,458)
<b>Accumulated amortisation at 31 March 2024</b>	<b>8,562</b>	<b>0</b>	<b>3,120</b>	<b>0</b>	<b>0</b>	<b>2,808</b>	<b>14,490</b>
Net book value							
At 1 April 2023	874	0	475	0	0	0	1,349
<b>Net book value</b>							
<b>At 31 March 2024</b>	<b>1,553</b>	<b>0</b>	<b>881</b>	<b>0</b>	<b>0</b>	<b>2,798</b>	<b>5,232</b>
<b>Net book value</b>							
Purchased	1,553	0	881	0	0	2,733	5,167
Donated	0	0	0	0	0	0	0
Government granted	0	0	0	0	0	0	0
Internally Generated	0	0	0	0	0	65	65
<b>At 31 March 2024</b>	<b>1,553</b>	<b>0</b>	<b>881</b>	<b>0</b>	<b>0</b>	<b>2,798</b>	<b>5,232</b>

14. Intangible assets

2022-23	Computer software purchased	Computer software internally developed	Licenses and trade-marks	Patents	Development expenditure internally generated	Assets under Construction	Total
Cost or valuation	£000	£000	£000	£000	£000	£000	£000
At 1 April 2022	11,273	0	4,512	0	0	0	15,785
Revaluation		0			0	0	0
Reclassifications	0	0	9	0	0	0	9
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions							
- purchased	57	0	0	0	0	0	57
- internally generated	0	0	0	0	0	0	0
- donated	0	0	0	0	0	0	0
- government granted	0	0	0	0	0	0	0
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,035)	0	(996)	0	0	0	(2,031)
<b>At 31 March 2023</b>	<b>10,295</b>	<b>0</b>	<b>3,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,820</b>
<b>Amortisation</b>							
At 1 April 2022	9,271	0	3,283	0	0	0	12,554
Revaluation		0			0	0	0
Reclassifications	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Charged during the year	1,185	0	763	0	0	0	1,948
Reclassified as held for sale	0	0	0	0	0	0	0
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0
Disposals other than by sale	(1,035)	0	(996)	0	0	0	(2,031)
<b>Accumulated amortisation at 31 March 2023</b>	<b>9,421</b>	<b>0</b>	<b>3,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,471</b>
Net book value							
At 1 April 2022	2,002	0	1,229	0	0	0	3,231
<b>Net book value</b>							
<b>At 31 March 2023</b>	<b>874</b>	<b>0</b>	<b>475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,349</b>
<b>Net book value</b>							
Purchased	874	0	475	0	0	0	1,349
Donated	0	0	0	0	0	0	0
Government granted	0	0	0	0	0	0	0
Internally Generated	0	0	0	0	0	0	0
<b>At 31 March 2023</b>	<b>874</b>	<b>0</b>	<b>475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,349</b>

#### 14. Intangible assets

##### Disclosures:

##### i) Donated Assets

Welsh Ambulance Services University NHS Trust has not received any donated intangible assets during the year.

##### ii) Recognition

Intangible assets acquired separately are initially recognised at fair value. The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred to date when the criteria for recognising internally generated assets has been met (see accounting policy 1.7 for criteria).

##### iii) Asset Lives

The useful economic life of Intangible non-current assets are assigned on an individual asset basis. Software is generally assigned a 5 or 6 year UEL and the UEL of internally generated software is based on the professional judgement of Trust professionals and Finance staff.

##### iv) Additions during the period

There have been additions to purchased software during the period.

##### v) Disposals during the period

The disposals made during the period as shown within Note 14 relate to nil net book value intangible assets that have been identified as no longer in use and have been written off.

##### vi) Transfers into other NHS Bodies

There were no transfers of Intangible assets to NHS bodies during the year.

15. Impairments

Impairments in the period arose from:	2023-24			2022-23		
	Property, plant & equipment	Right of Use Assets	Intangible assets	Property, plant & equipment	Right of Use Assets	Intangible assets
	£000	£000	£000	£000	£000	£000
Loss or damage from normal operations	0	0	0	0	0	0
Abandonment of assets in the course of construction	0	0	2,808	0	0	0
Over specification of assets (Gold Plating)	0	0	0	0	0	0
Loss as a result of a catastrophe	0	0	0	0	0	0
Unforeseen obsolescence	0	0	0	0	0	0
Changes in market price	2,861	0	0	0	0	0
Other	1,159	0	0	9,852	0	0
Reversal of impairment	(173)	0	0	(500)	0	0
<b>Impairments charged to operating expenses</b>	<b>3,847</b>	<b>0</b>	<b>2,808</b>	<b>9,352</b>	<b>0</b>	<b>0</b>

Analysis of impairments :

Operating expenses in Statement of Comprehensive Income	3,847	0	2,808	9,352	0	0
Charged to Revaluation Reserve	335	0	0	318	0	0
<b>Total</b>	<b>4,182</b>	<b>0</b>	<b>2,808</b>	<b>9,670</b>	<b>0</b>	<b>0</b>

Included within the above total of £6.990m (£4.182m plus £2.808m) are the following items:-

-£2.861m impaired as the subsequent District Valuer valuation of the finished building was less than the cumulative capital cost required to deliver the facility. This was charged to operating expenses.

- An agreed contract termination for an IT project being progressed on behalf of all NHS in Wales resulted in a £2.808m impairment, this was charged to operating expenses.

- A review undertaken in connection with expenditure incurred on other Trust buildings identified that a total impairment of £1.321m was required as there were instances where the values of the buildings had not been enhanced. Of this amount £0.986m was charged to operating expenses and £0.335m to the revaluation reserve.

**16. Inventories**

**16.1 Inventories**

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
Drugs	<b>129</b>	122
Consumables	<b>1,738</b>	1,655
Energy	<b>0</b>	0
Work in progress	<b>0</b>	0
Other	<b>252</b>	255
<b>Total</b>	<b>2,119</b>	2,032
<b>Of which held at net realisable value:</b>	<b>0</b>	0

**16.2 Inventories recognised in expenses**

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
Inventories recognised as an expense in the period	<b>0</b>	0
Write-down of inventories (including losses)	<b>0</b>	0
Reversal of write-downs that reduced the expense	<b>0</b>	0
<b>Total</b>	<b>0</b>	0

**Welsh Ambulance Services NHS Trust Annual Accounts 2023-24**
**17. Trade and other receivables**
**17.1 Trade and other receivables**

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
<b>Current</b>		
Welsh Government	339	4,003
WHSSC & EASC	47	34
Welsh Health Boards	3,674	4,242
Welsh NHS Trusts	144	132
Welsh Special Health Authorities	131	140
Non - Welsh Trusts	32	60
Other NHS	20	27
2019-20 Scheme Pays - Welsh Government Reimbursement	0	0
Welsh Risk Pool Claim reimbursement:-		
NHS Wales Secondary Health Sector	7,270	5,605
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	367	0
Other	0	0
Local Authorities	48	151
Capital receivables- Tangible	0	0
Capital receivables- Intangible	0	0
Other receivables	3,291	3,105
Provision for impairment of trade receivables	(260)	(319)
Pension Prepayments		
NHS Pensions Agency	0	0
NEST	0	0
Other prepayments	2,172	1,759
Accrued income	0	0
Sub-total	<b>17,275</b>	<b>18,939</b>
<b>Non-current</b>		
Welsh Government	0	0
WHSSC & EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Welsh Special Health Authorities	0	0
Non - Welsh Trusts	0	0
Other NHS	0	0
2019-20 Scheme Pays - Welsh Government Reimbursement	0	0
Welsh Risk Pool Claim reimbursement		
NHS Wales Secondary Health Sector	0	0
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	0	0
Other	0	0
Local Authorities	0	0
Capital receivables- Tangible	0	0
Capital receivables- Intangible	0	0
Other receivables	388	380
Provision for impairment of trade receivables	0	0
Pension Prepayments		
NHS Pensions Agency	0	0
NEST	0	0
Other prepayments	0	0
Accrued income	0	0
Sub-total	<b>388</b>	<b>380</b>
<b>Total trade and other receivables</b>	<b>17,663</b>	<b>19,319</b>

The great majority of trade is with other NHS bodies. As NHS bodies are funded by Welsh Government, no credit scoring of them is considered necessary.

The value of trade receivables that are past their payment date but not impaired is £0.242m (£0.427m in 2022-23).

**17.2 Receivables past their due date but not impaired**

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
By up to 3 months	<b>242</b>	427
By 3 to 6 months	<b>0</b>	0
By more than 6 months	<b>0</b>	0
<b>Balance at end of financial year</b>	<b>242</b>	<b>427</b>

**17.3 Expected Credit Losses (ECL) Allowance for bad and doubtful debts**

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
Balance at 1 April	<b>(318)</b>	<b>(291)</b>
Transfer to other NHS Wales body	<b>0</b>	0
Provision utilised (Amount written off during the year)	<b>0</b>	1
Provision written back during the year no longer required	<b>0</b>	0
(Increase)/Decrease in provision during year	<b>58</b>	<b>(28)</b>
ECL/Bad debts recovered during year	<b>0</b>	0
<b>Balance at end of financial year</b>	<b>(260)</b>	<b>(318)</b>

**17.4 Receivables VAT**

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
Trade receivables	<b>22</b>	40
Other	<b>0</b>	0
<b>Total</b>	<b>22</b>	<b>40</b>

18. Other financial assets

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
<b>Current</b>		
Shares and equity type investments		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Deposits	0	0
Loans	0	0
Derivatives	0	0
Other (Specify)		
Right of Use Asset Finance Sublease	0	0
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>RoU Sub-leasing income Recognised in Statement of Comprehensive Net Expenditure</b>		
RoU Sub-leasing income	0	0
<b>Non-Current</b>		
Shares and equity type investments		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Deposits	0	0
Loans	0	0
Derivatives	0	0
Other (Specify)		
Right of Use Asset Finance Sublease	0	0
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

19. Cash and cash equivalents

	31 March 2024 £000	31 March 2023 £000
Opening Balance	19,192	18,708
Net change in year	<b>(2,107)</b>	484
<b>Closing Balance</b>	<b>17,085</b>	19,192
<b>Made up of:</b>		
Cash with Government Banking Service (GBS)	<b>16,950</b>	15,127
Cash with Commercial banks	<b>135</b>	64
Cash in hand	<b>0</b>	1
<b>Total cash</b>	<b>17,085</b>	15,192
Current investments	<b>0</b>	4,000
<b>Cash and cash equivalents as in SoFP</b>	<b>17,085</b>	19,192
Bank overdraft - GBS	<b>0</b>	0
Bank overdraft - Commercial banks	<b>0</b>	0
<b>Cash &amp; cash equivalents as in Statement of Cash Flows</b>	<b>17,085</b>	19,192

In response to the IAS 7 requirement for additional disclosure, the changes in liabilities arising for financing activities are:

Lease Liabilities (ROUA) £0.054m  
 Lease Liabilities (short-term and low value leases) £0m  
 PFI liabilities: £0

The movement relates to cash, no comparative information is required by IAS 7 in 2023-24.

20. Trade and other payables at the SoFP Date	31 March 2024 £000	31 March 2023 £000
<b>Current</b>		
Welsh Government	1,344	1,133
WHSSC & EASC	528	709
Welsh Health Boards	301	213
Welsh NHS Trusts	425	697
Welsh Special Health Authorities	9	0
Other NHS	196	50
Taxation and social security payable / refunds:		
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	1,940	2,233
National Insurance contributions payable to HMRC	2,173	2,622
Non-NHS trade payables - revenue	7,615	6,705
Local Authorities	62	2
Capital payables-Tangible	7,345	6,418
Capital payables- Intangible	4,152	40
Overdraft	0	0
Rentals due under operating leases	0	0
RoU Lease Liability	21	26
Obligations due under finance leases and HP contracts	0	0
Imputed finance lease element of on SoFP PFI contracts	0	0
Impact of IFRS 16 on SoFP PFI contracts	0	0
Pensions: staff	2,852	2,642
Non NHS Accruals	8,209	16,136
Deferred Income:		
Deferred income brought forward	233	493
Deferred income additions	229	199
Transfer to/from current/non current deferred income	0	0
Released to the Income Statement	(152)	(459)
Other liabilities - all other payables	0	0
PFI assets – deferred credits	0	0
PFI - Payments on account	0	0
<b>Sub-total</b>	<b>37,482</b>	<b>39,859</b>

The Trust aims to pay all invoices within the 30 day period directed by the Welsh Government.

20. Trade and other payables at the SoFP Date (cont)

	31 March 2024 £000	31 March 2023 £000
<b>Non-current</b>		
Welsh Government	0	0
WHSSC & EASC	0	0
Welsh Health Boards	0	0
Welsh NHS Trusts	0	0
Welsh Special Health Authorities	0	0
Other NHS	0	0
Taxation and social security payable / refunds:		
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	0
Other taxes payable to HMRC	0	0
National Insurance contributions payable to HMRC	0	0
Non-NHS trade payables - revenue	0	0
Local Authorities	0	0
Capital payables- Tangible	0	0
Capital payables- Intangible	0	0
Overdraft	0	0
Rentals due under operating leases	0	0
RoU Lease Liability	0	0
Obligations due under finance leases and HP contracts	0	0
Imputed finance lease element of on SoFP PFI contracts	0	0
Impact of IFRS 16 on SoFP PFI contracts	0	0
Pensions: staff	0	0
Non NHS Accruals	0	0
Deferred Income:		
Deferred income brought forward	0	0
Deferred income additions	0	0
Transfer to/from current/non current deferred income	0	0
Released to the Income Statement	0	0
Other liabilities - all other payables	0	0
PFI assets –deferred credits	0	0
Payments on account	0	0
Sub-total	<u>0</u>	<u>0</u>
<b>Total</b>	<u><b>37,482</b></u>	<u>39,859</u>

**21. Borrowings and Loan advance/strategic assistance funding**

**21.1 Borrowings**

<b>Current</b>	<b>31 March 2024 £000</b>	31 March 2023 £000
Bank overdraft - Government Banking Service (GBS)	0	0
Bank overdraft - Commercial bank	0	0
Loans from:		
Welsh Government	0	0
Other entities	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities	0	0
RoU Lease Liability	3,448	2,999
Other	0	0
<b>Total</b>	<b>3,448</b>	<b>2,999</b>

**Non-current**

Bank overdraft - GBS	0	0
Bank overdraft - Commercial bank	0	0
Loans from:		
Welsh Government	0	0
Other entities	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities	0	0
RoU Lease Liability	7,897	8,400
Other	0	0
<b>Total</b>	<b>7,897</b>	<b>8,400</b>

**21.2 Loan advance/strategic assistance funding**

<b>Amounts falling due:</b>	<b>31 March 2024 £000</b>	31 March 2023 £000
In one year or less	0	0
Between one and two years	0	0
Between two and five years	0	0
In five years or more	0	0
Sub-total	0	0
Wholly repayable within five years	0	0
Wholly repayable after five years, not by instalments	0	0
Wholly or partially repayable after five years by instalments	0	0
Sub-total	0	0
Total repayable after five years by instalments	0	0

The Trust has not received a loan advance or strategic funding from the Welsh Government.

22. Other financial liabilities

	31 March 2024 £000	31 March 2023 £000
<b>Current</b>		
<b>Financial Guarantees</b>		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
<b>Other</b>		
At amortised cost	0	0
At fair value through SoCI	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

	31 March 2024 £000	31 March 2023 £000
<b>Non-current</b>		
<b>Financial Guarantees</b>		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
<b>Other</b>		
At amortised cost	0	0
At fair value through SoCI	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

23. Provisions  
2023-24

	At 1 April 2023	Structured settlement cases transferred to Risk Pool	Transfers to creditors	Transfers between current and non current	Transfers (to)/from other NHS body	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2024
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Current</b>										
Clinical negligence:-										
Secondary Care	1,860	0	(280)	100	0	3,401	(1,019)	(1,375)	0	2,687
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	447	0	(32)	1	0	158	(80)	(197)	0	297
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,883	0	0	312	0	1,537	(702)	(1,486)	120	1,664
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	512	0	0	(24)	0	355	(185)	(238)	0	420
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0	0	0	0	0	0	0	0	0	0
Pensions relating to: other staff	16	0	0	6	0	10	(13)	(1)	0	18
2019-20 Scheme Pays - Reimbursement	0	0	0	0	0	0	0	0	0	0
Restructurings	0	0	0	0	0	0	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0	0	0	0	0	0	0
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Other	386	0	0	0	0	546	(94)	0	0	838
<b>Total</b>	<b>5,104</b>	<b>0</b>	<b>(312)</b>	<b>395</b>	<b>0</b>	<b>6,007</b>	<b>(2,093)</b>	<b>(3,297)</b>	<b>120</b>	<b>5,924</b>

**Non Current**

Clinical negligence:-										
Secondary Care	250	0	0	(100)	0	0	0	(150)	0	0
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	1	0	0	(1)	0	0	0	0	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	6,619	0	0	(312)	0	0	0	0	0	6,307
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	0	0	0	24	0	3	(4)	(23)	0	0
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0	0	0	0	0	0	0	0	0	0
Pensions relating to: other staff	49	0	0	(6)	0	0	0	0	0	43
2019-20 Scheme Pays - Reimbursement	37	0	0	0	0	0	0	0	0	37
Restructurings	0	0	0	0	0	0	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0	0	0	0	0	0	0
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>6,956</b>	<b>0</b>	<b>0</b>	<b>(395)</b>	<b>0</b>	<b>3</b>	<b>(4)</b>	<b>(173)</b>	<b>0</b>	<b>6,387</b>

**TOTAL**

Clinical negligence:-										
Secondary Care	2,110	0	(280)	0	0	3,401	(1,019)	(1,525)	0	2,687
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	448	0	(32)	0	0	158	(80)	(197)	0	297
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	8,502	0	0	0	0	1,537	(702)	(1,486)	120	7,971
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	512	0	0	0	0	358	(189)	(261)	0	420
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0	0	0	0	0	0	0	0	0	0
Pensions relating to: other staff	65	0	0	0	0	10	(13)	(1)	0	61
2019-20 Scheme Pays - Reimbursement	37	0	0	0	0	0	0	0	0	37
Restructurings	0	0	0	0	0	0	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0	0	0	0	0	0	0
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Other	386	0	0	0	0	546	(94)	0	0	838
<b>Total</b>	<b>12,060</b>	<b>0</b>	<b>(312)</b>	<b>0</b>	<b>0</b>	<b>6,010</b>	<b>(2,097)</b>	<b>(3,470)</b>	<b>120</b>	<b>12,311</b>

**Expected timing of cash flows:**

	In year to 31 March 2025	Between 01-Apr-25 to 31 March 2029	Thereafter	Totals
	£000	£000	£000	£000
Clinical negligence:-				
Secondary Care	2,687	0	0	2,687
Primary Care	0	0	0	0
Redress Secondary Care	297	0	0	297
Redress Primary Care	0	0	0	0
Personal injury	1,664	1,824	4,483	7,971
All other losses and special payments	0	0	0	0
Defence legal fees and other administration	420	0	0	420
Structured Settlements - WRPS	0	0	0	0
Pensions - former directors	0	0	0	0
Pensions - other staff	18	43	0	61
2019-20 Scheme Pays - Reimbursement	0	37	0	37
Restructuring	0	0	0	0
RoU Asset Dilapidations CAME	0	0	0	0
Other Capital Provisions	0	0	0	0
Other	838	0	0	838
<b>Total</b>	<b>5,924</b>	<b>1,904</b>	<b>4,483</b>	<b>12,311</b>

"Other" provisions of £0.838m is in relation to the dilapidation of leasehold premises

23. Provisions (continued)

2022-23

	At 1 April 2022	Structured settlement cases transferred to Risk Pool	Transfers to creditors	Transfers between current and non current	Transfers (to)/from other NHS body	Arising during the year	Utilised during the year	Reversed unused	Unwinding of discount	At 31 March 2023
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
<b>Current</b>										
Clinical negligence:-										
Secondary Care	1,350	0	(438)	248	0	2,105	(1,081)	(324)	0	1,860
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	194	0	(3)	12	0	617	(219)	(154)	0	447
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,560	0	0	0	0	1,620	2,024	(3,191)	(130)	1,883
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	298	0	0	71	0	419	(181)	(95)	0	512
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	15		0	0	0	12	(6)	(4)	(1)	16
2019-20 Scheme Pays - Reimbursement	0		0	0	0	0	0	0	0	0
Restructurings	0		0	0	0	0	0	0		0
Other	985		0	0	0	0	(599)	0		386
<b>Total</b>	<b>4,402</b>	<b>0</b>	<b>(441)</b>	<b>331</b>	<b>0</b>	<b>4,773</b>	<b>(62)</b>	<b>(3,768)</b>	<b>(131)</b>	<b>5,104</b>
<b>Non Current</b>										
Clinical negligence:-										
Secondary Care	348	0	0	(248)	0	150	0	0	0	250
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	12	0	0	(12)	0	1	0	0	0	1
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	9,571	0	0	0	0	0	(2,952)	0	0	6,619
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	71	0	0	(71)	0	0	0	0	0	0
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	56		0	0	0	0	(7)	0	0	49
2019-20 Scheme Pays - Reimbursement	0		0	0	0	37	0	0	0	37
Restructurings	0		0	0	0	0	0	0		0
Other	0		0	0	0	0	0	0		0
<b>Total</b>	<b>10,058</b>	<b>0</b>	<b>0</b>	<b>(331)</b>	<b>0</b>	<b>188</b>	<b>(2,959)</b>	<b>0</b>	<b>0</b>	<b>6,956</b>
<b>TOTAL</b>										
Clinical negligence:-										
Secondary Care	1,698	0	(438)	0	0	2,255	(1,081)	(324)	0	2,110
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	206	0	(3)	0	0	618	(219)	(154)	0	448
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	11,131	0	0	0	0	1,620	(928)	(3,191)	(130)	8,502
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	369	0	0	0	0	419	(181)	(95)	0	512
Structured Settlements - WRPS	0	0	0	0	0	0	0	0	0	0
Pensions relating to: former directors	0		0	0	0	0	0	0	0	0
Pensions relating to: other staff	71		0	0	0	12	(13)	(4)	(1)	65
2019-20 Scheme Pays - Reimbursement	0		0	0	0	37	0	0	0	37
Restructurings	0		0	0	0	0	0	0		0
RoU Asset Dilapidations CAME	0		0	0	0	0	0	0		0
Other Capital Provisions	0		0	0	0	0	0	0		0
Other	985		0	0	0	0	(599)	0		386
<b>Total</b>	<b>14,460</b>	<b>0</b>	<b>(441)</b>	<b>0</b>	<b>0</b>	<b>4,961</b>	<b>(3,021)</b>	<b>(3,768)</b>	<b>(131)</b>	<b>12,060</b>

"Other" provisions of £0.386m is in relation to the dilapidation of leasehold premises

**24 Contingencies**

**24.1 Contingent liabilities**

Provision has not been made in these accounts for the following amounts:

	<b>31 March 2024 £000</b>	31 March 2023 £000
Legal claims for alleged medical or employer negligence;		
Secondary care	<b>6,306</b>	13,818
Primary Care	<b>0</b>	0
Secondary care - Redress	<b>0</b>	0
Primary Care - Redress	<b>0</b>	0
Doubtful debts	<b>0</b>	0
Equal pay cases	<b>0</b>	0
Defence costs	<b>282</b>	376
Other	<b>0</b>	0
<b>Total value of disputed claims</b>	<b>6,588</b>	14,194
Amount recovered under insurance arrangements in the event of these claims being successful	<b>(5,551)</b>	<b>(12,757)</b>
<b>Net contingent liability</b>	<b>1,037</b>	1,437

Other litigation claims could arise in the future due to known incidents. The expenditure which may arise from such claims cannot be determined and no provision has been made for them.

Liability for Permanent Injury Benefit under the NHS Injury Benefit Scheme lies with the employer. Individual claims to the NHS Pensions Agency could arise due to known incidents.

Contingent liabilities includes claims relating to alleged clinical negligence, personal injury and permanent injury benefits under the NHS Injury Benefits Scheme. The above figures include contingent liabilities for all Health Bodies in Wales.

**24.2. Remote contingent liabilities**

	<b>31 March 2024 £000</b>	31 March 2023 £000
Guarantees	<b>0</b>	0
Indemnities	<b>0</b>	0
Letters of comfort	<b>0</b>	0
<b>Total</b>	<b>0</b>	0

**24.3 Contingent assets**

	<b>31 March 2024 £000</b>	31 March 2023 £000
	<b>0</b>	0
	<b>0</b>	0
	<b>0</b>	0
<b>Total</b>	<b>0</b>	0

The Trust has no contingent assets.

**25. Capital commitments**

The disclosure of future capital commitments not already disclosed as liabilities in the accounts.

	<b>31 March</b>	31 March
	<b>2024</b>	2023
	<b>£000</b>	£000
Property, plant and equipment	<b>346</b>	3,764
Right of Use Assets	<b>0</b>	0
Intangible assets	<b>0</b>	62
<b>Total</b>	<b>346</b>	<b>3,826</b>

**26. Losses and special payments**

Losses and special payments are charged to the Statement of Comprehensive Net Expenditure in accordance with IFRS but are recorded in the losses and special payments register when payment is made. Therefore, the payments in this note are prepared on a cash basis.

**Gross loss to the Exchequer**

**26.1 Number of cases and associated amounts paid out during the financial year**

	Amounts paid out during year to 31 March 2024	
	Number	£
Clinical negligence	32	1,430,196
Personal injury	38	274,067
All other losses and special payments	14	81,535
<b>Total</b>	<b>84</b>	<b>1,785,798</b>

**26.2 Analysis of number of cases and associated amounts paid out during the financial year**

Case Type	In year claims in excess of £300,000			Cumulative amount
	Case Number	£		£
<b>Cases in excess of £300,000:</b>				
Personal injury			1	306,764
Personal injury			1	302,716
Clinical negligence			1	704,493
Personal injury			1	378,967
Clinical negligence	1	1,425	1	634,010
Personal injury			1	4,314,610
Clinical negligence	1	30,000	1	888,810
Clinical negligence			1	591,880
Clinical negligence			1	531,400
Clinical negligence	1	23,616	1	887,438
Clinical Negligence	1	1,239,592	1	1,239,592
	<b>No of cases</b>	<b>£</b>		<b>£</b>
<b>Sub-total</b>	<b>4</b>	<b>1,294,633</b>	<b>11</b>	<b>10,780,680</b>
<b>All other cases paid in year</b>	<b>80</b>	<b>491,165</b>	<b>739</b>	<b>10,641,908</b>
<b>Total cases paid in year</b>	<b>84</b>	<b>1,785,798</b>	<b>750</b>	<b>21,422,588</b>

**26.3 Analysis of number of cases and associated amounts where no payments were made in financial year**

	Number	£
Cumulative amount up to £300k	659	9,691,099
Cumulative amount greater than £300k	7	7,130,830
<b>Total</b>	<b>666</b>	<b>16,821,929</b>

## 27. Right of Use / Finance leases obligations

### 27.1 Obligations (as lessee)

Amounts payable under right of use asset leases:

2023-24

	LAND	BUILDINGS	OTHER	TOTAL
	31 March	31 March	31 March	31 March
	2024	2024	2024	2024
	£000	£000	£000	£000
<b>Minimum lease payments</b>				
Within one year	0	1,359	2,252	3,611
Between one and five years	0	4,742	629	5,371
After five years	0	2,790	0	2,790
Less finance charges allocated to future periods	0	(337)	(90)	(427)
<b>Minimum lease payments</b>	<b>0</b>	<b>8,554</b>	<b>2,791</b>	<b>11,345</b>
Included in:				
Current borrowings	0	1,281	2,167	3,448
Non-current borrowings	0	7,273	624	7,897
	<b>0</b>	<b>8,554</b>	<b>2,791</b>	<b>11,345</b>
<b>Present value of minimum lease payments</b>				
Within one year	0	1,281	2,167	3,448
Between one and five years	0	4,554	624	5,178
After five years	0	2,719	0	2,719
<b>Present value of minimum lease payments</b>	<b>0</b>	<b>8,554</b>	<b>2,791</b>	<b>11,345</b>
Included in:				
Current borrowings	0	1,281	2,167	3,448
Non-current borrowings	0	7,273	624	7,897
	<b>0</b>	<b>8,554</b>	<b>2,791</b>	<b>11,345</b>

A contract was entered into with Airwave during 2007-08 in respect of the National Ambulance Radio Re-procurement Project. During the financial year 2019-20, the Airwave finance lease was extended to November 2022 due to the national replacement scheme being delayed. During the financial year 2022-23, this was extended again to December 2023 due to further delays. During the financial year 2023-24, this was extended again to June 2025 due to further delays. This is included within 'Other'.

	LAND	BUILDINGS	OTHER	TOTAL
	31 March	31 March	31 March	31 March
	2023	2023	2023	2023
	£000	£000	£000	£000
<b>Minimum lease payments</b>				
Within one year	0	1,385	1,706	3,091
Between one and five years	0	4,930	10	4,940
After five years	0	3,783	0	3,783
Less finance charges allocated to future periods	0	(408)	(7)	(415)
<b>Minimum lease payments</b>	<b>0</b>	<b>9,690</b>	<b>1,709</b>	<b>11,399</b>
Included in:				
Current borrowings	0	1,300	1,699	2,999
Non-current borrowings	0	8,390	10	8,400
	<b>0</b>	<b>9,690</b>	<b>1,709</b>	<b>11,399</b>
<b>Present value of minimum lease payments</b>				
Within one year	0	1,300	1,699	2,999
Between one and five years	0	4,706	10	4,716
After five years	0	3,684	0	3,684
<b>Present value of minimum lease payments</b>	<b>0</b>	<b>9,690</b>	<b>1,709</b>	<b>11,399</b>
Included in:				
Current borrowings	0	1,300	1,699	2,999
Non-current borrowings	0	8,390	10	8,400
	<b>0</b>	<b>9,690</b>	<b>1,709</b>	<b>11,399</b>

27.2 Right of Use Assets / Finance lease receivables (as lessor)

The Trust has no amounts receivable under right of use asset or finance leases as lessor.

Amounts receivable under right of use assets / finance leases:

	31 March 2024 £000	31 March 2023 £000
<b>Gross investment in leases</b>		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
<b>Present value of minimum lease payments</b>	<b>0</b>	<b>0</b>
Included in:		
Current financial assets	0	0
Non-current financial assets	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Present value of minimum lease payments</b>		
Within one year	0	0
Between one and five years	0	0
After five years	0	0
Less finance charges allocated to future periods	0	0
<b>Total present value of minimum lease payments</b>	<b>0</b>	<b>0</b>
Included in:		
Current financial assets	0	0
Non-current financial assets	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**27.3 Finance Lease Commitment**

The Trust does not have any commitments becoming operational in a future period.

**28. Private finance transactions**

**Private Finance Initiatives (PFI) / Public Private Partnerships (PPP)**

The Trust has no PFI or PPP Schemes.

## 29. Financial Risk Management

IFRS 7, Derivatives and Other Financial Instruments, requires disclosure of the role that financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities.

NHS Trusts are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS 7 mainly applies. NHS Trusts have 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 NHS Trusts in undertaking its activities.

The Trust's treasury management operations are carried out by the finance department within parameters defined formally within the Trust's standing financial instructions and policies agreed by the board of directors. The Trust treasury activity is subject to review by the Trust's internal auditors.

### Liquidity risk

The Trust's net operating costs are incurred under annual service agreements with various Health bodies, which are financed from resources voted annually by parliament. NHS Trusts also largely finance their capital expenditure from funds made available from the Welsh Government under agreed borrowing limits. NHS Trusts are not, therefore, exposed to significant liquidity risks.

### Interest-rate risks

The great majority of NHS Trust's financial assets and financial liabilities carry nil or fixed rates of interest. NHS Trusts are not, therefore, exposed to significant interest-rate risk.

### Foreign currency risk

NHS Trusts have no or negligible foreign currency income or expenditure and therefore are not exposed to significant foreign currency risk.

### Credit Risk

Because the majority of the Trust's income comes from contracts with other public sector bodies, the Trust has low exposure to credit risk. The maximum exposures are in receivables from customers as disclosed in the trade and other receivables note.

### General

The powers of the Trust to invest and borrow are limited. The Board has determined that in order to maximise income from cash balances held, any balance of cash which is not required will be invested. The Trust does not borrow from the private sector. All other financial instruments are held for the sole purpose of managing the cash flow of the Trust on a day to day basis or arise from the operating activities of the Trust. The management of risks around these financial instruments therefore relates primarily to the Trust's overall arrangements for managing risks to their financial position, rather than the Trust's treasury management procedures.

### 30. Movements in working capital

	31 March 2024 £000	31 March 2023 £000
(Increase) / decrease in inventories	(87)	(206)
(Increase) / decrease in trade and other receivables - non-current	(8)	410
(Increase) / decrease in trade and other receivables - current	1,664	(1,791)
Increase / (decrease) in trade and other payables - non-current	(503)	0
Increase / (decrease) in trade and other payables - current	(1,928)	4,107
<b>Total</b>	<b>(862)</b>	2,520
Adjustment for accrual movements in fixed assets - creditors	(5,039)	3,709
Adjustment for accrual movements in fixed assets - debtors	0	0
Adjustment for accrual movements in right of use assets - creditors	59	0
Adjustment for accrual movements in right of use assets - debtors	0	0
Other adjustments	151	580
<b>Total</b>	<b>(5,691)</b>	6,809

### 31. Other cash flow adjustments

	31 March 2024 £000	31 March 2023 £000
<b>Other cash flow adjustments</b>		
Depreciation	17,634	17,129
Amortisation	669	1,948
(Gains)/Loss on Disposal	0	0
Impairments and reversals	6,655	9,352
Release of PFI deferred credits	0	0
NWSSP Covid assets issued debited to expenditure but non-cash	0	0
NWSSP Covid assets received credited to revenue but non-cash	0	0
Donated assets received credited to revenue but non-cash	0	0
Government Grant assets received credited to revenue but non-cash	0	0
Right of Use Grant (Peppercorn Lease) credited to revenue but non cash	0	0
Non-cash movements in right of use assets	0	0
Non-cash movements in provisions	2,348	621
<b>Total</b>	<b>27,306</b>	29,050

**32. Events after reporting period**

These financial statements were authorised for issue by the Chief Executive and Accountable Officer on 12 July 2024; post the date the financial statements were certified by the Auditor General for Wales.

### 33. Related Party Transactions

The Welsh Government is regarded as a related party. During the year the Trust have had a significant number of material transactions with the Welsh Government and with other entities for which the Welsh Government is regarded as the parent body, namely

Related Party	Expenditure to related party £000	Income from related party £000	Amounts owed to related party £000	Amounts due from related party £000
Welsh Government	20,380	48,468	1,344	339
WHSC/EASC	50	243,588	528	47
Aneurin Bevan University Health Board	257	10,305	27	1,803
Betsi Cadwaladr University Health Board	478	2,225	89	618
Cardiff & Vale University Health Board	179	360	27	187
Cwm Taf Morgannwg University Health Board	56	698	6	251
Hywel Dda University Health Board	211	2,623	126	51
Powys Teaching Health Board	48	674	0	575
Swansea Bay University Health Board	129	1,795	26	188
Public Health Wales NHS Trust	7	72	1	1
Velindre University NHS Trust	2,063	1,256	425	143
Health Education and Improvement Wales (HEIW)	9	963	9	32
Digital Health & Care Wales (DHCW)	1,374	155	0	99
Welsh Local Authorities	2,333	362	61	47
	<b>27,574</b>	<b>313,544</b>	<b>2,669</b>	<b>4,381</b>

The Trust Board is the Corporate Trustee of the Welsh Ambulance Services NHS Trust Charity. All voting members of the Trust can act as a corporate trustee of the charity. During the year receipts from the Charity amounted to £0.010m (2022/23 £0.010m) with no other transactions being made. Net assets of the charity amount to £0.580m.

The Welsh Government income shown above includes £6.810m relating to impairment funding.

Lee Brooks, Executive Director of Operation, is also a Member of the Order of St John .

Kevin Davies, Vice Chair (to 30 November 2023) & Non Executive Director, is both a Charity Trustee and Company Director of St John's Ambulance Cymru.

Jason Killens, Chief Executive, is both a Member of the Order St John and Honorary Professor at Swansea University.

**33. Related Party transactions (continued)**

A number of the Trust's members have declared interests in related parties.

The register of Declarations of Interest for the Trust's members can be found on the Trust website:

[Board Member Register of Interests, April 2024 - 23042024 for AC 30042024.xlsx \(nhs.wales\)](#)

No other Trust members provided declarations of interest in related parties during the period.

Material transactions between the Trust and related parties disclosed on the register of Declarations of Interest for 2023-24 were as follows (unless already reported on page 70):

	<b>Payments to related party £000</b>	<b>Receipts from related party £000</b>	<b>Amounts owed to related party £000</b>	<b>Amounts due from related party £000</b>
St John Ambulance	3,396	0	0	0
Swansea University	64	70	0	45
<b>TOTAL</b>	<b>3,460</b>	<b>70</b>	<b>0</b>	<b>45</b>

**34. Third party assets**

The Trust has no third party assets

**35. Pooled budgets**

The Welsh Ambulance Services NHS Trust has no pooled budgets.

### **36. Operating Segments**

IFRS 8 requires organisations to report information about each of its operating segments.

The Trust's primary remit is the provision of Ambulance and Unscheduled Care services throughout Wales and this is viewed as the only segment that is recognisable under this legislation.

The Chief Operating Decision Maker (CODM) is considered to be the Trust Board. The CODM receives a variety of information in a variety of formats dealing with various aspects of ambulance service and NHS Direct Wales performance. The Trust however considers the provision of services to be ultimately generic, in terms of geography and service.

The Trust therefore is deemed to operate as one segment.

**37. Other Information**

**37.1. 6.3% Staff Employer Pension Contributions - Notional Element**

The value of notional transactions is based on estimated costs for the twelve month period 1 April 2023 to 31 March 2024. This has been calculated from actual Welsh Government expenditure for the 6.3% staff employer pension contributions between April 2023 and February 2024 alongside Trust data for March 2023.

Transactions include notional expenditure in relation to the 6.3% paid to NHS BSA by Welsh Government and notional funding to cover that expenditure as follows:

	<b>2023-24</b>	<b>2022-23</b>
<b>STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2024</b>	<b>£000</b>	<b>£000</b>
Revenue from patient care activities	9,196	8,402
Operating expenses	9,196	8,402
<b>3. Analysis of gross operating costs</b>		
<b>3. Revenue from patient care activities</b>		
Welsh Government	9,196	8,402
Welsh Government - Hosted Bodies	0	0
<b>5.1 Operating expenses</b>		
Directors' costs	67	66
Staff costs	9,129	8,336

**THE NATIONAL HEALTH SERVICE IN WALES ACCOUNTS DIRECTION GIVEN BY WELSH MINISTERS IN ACCORDANCE WITH SCHEDULE 9 SECTION 178 PARA 3(1) OF THE NATIONAL HEALTH SERVICE (WALES) ACT 2006 (C.42) AND WITH THE APPROVAL OF TREASURY**

**NHS TRUSTS**

1. Welsh Ministers direct that an account shall be prepared for the financial year ended 31 March 2010 and subsequent financial years in respect of the NHS Wales Trusts in the form specified in paragraphs [2] to [7] below.

**BASIS OF PREPARATION**

2. The account of the NHS Wales Trusts shall comply with:

(a) the accounting guidance of the Government Financial Reporting Manual (FReM), which is in force for the financial year for which the accounts are being prepared, as detailed in the NHS Wales Trust Manual for Accounts;

(b) any other specific guidance or disclosures required by the Welsh Government.

**FORM AND CONTENT**

3. The account of the Trust for the year ended 31 March 2010 and subsequent years shall comprise a foreword, an income statement, a statement of financial position, a statement of cash flows and a statement of changes in taxpayers' equity as long as these statements are required by the FReM and applied to the NHS Wales Manual for Accounts, including such notes as are necessary to ensure a proper understanding of the accounts.

4. For the financial year ended 31 March 2010 and subsequent years, the account of the Trust shall give a true and fair view of the state of affairs as at the end of the financial year and the operating costs, changes in taxpayers' equity and cash flows during the year.

5. The account shall be signed and dated by the Chief Executive.

**MISCELLANEOUS**

6. The direction shall be reproduced as an appendix to the published accounts.

7. The notes to the accounts shall, inter alia, include details of the accounting policies adopted.

Signed by the authority of Welsh Ministers

Signed : Chris Hurst

Dated : 17.06.2010

1 Please see regulation 3 of the 2009 No 1558(W.153); NATIONAL HEALTH SERVICE, WALES; The National Health Service Trusts (Transfer of Staff, Property Rights and Liabilities)