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Ymddiriedolaeth Brifysgol GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
University NHS Trust

Welsh Ambulance Services University NHS Trust

Annual Report and Accounts 2025/26

INTRODUCTION

This Annual Report is part of a suite of documents that provides information about the Welsh Ambulance Services University 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. In addition, it will provide the reader with detail on the Trust's performance and how we responded to changing demands and challenges in 2025/26.

In accordance with the NHS Wales 2025/26 Manual for Accounts and HM Treasury's Financial Reporting Manual, our Annual Report for 2025/26 includes:

Part 1: Performance Report that 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 that 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, staff and remuneration.

Part 3: Financial Statements that detail how the Trust has spent its money and met its obligations. These account for the period ended 31 March 2026 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.

A separate Duty of Quality Report for 2025/26 is prepared and the disclosures required in line with the duty of candour reporting are included in this report. Duty of candour is reported regularly to the Quality, Patient Experience and Safety Committee and in the Putting Things Right Reports. This will be included in the [publications](#) page of Trust's website in due course.

A separate Welsh Language Standards Annual Report is prepared, encompassing the Trust's compliance with the Welsh Language Standards and the Welsh Government's More Than Just Words Action Plan. This will be included in the [publications](#) page of the Trust's website in due course.

Whilst acronyms are explained in full when they are first used, a glossary is included at Appendix 3 to Part 2 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.

Mae'r ddogfen hon ar gael yn Gymraeg / This document is available in Welsh. The Welsh Language version of the 2025/26 Annual Report will be available on the Trust's [Publications](#) page in due course.

WELCOME MESSAGE FROM THE CHAIR AND CHIEF EXECUTIVE OFFICER

Welcome to the Welsh Ambulance Services University NHS Trust Annual Report for 2025/26. This report brings together more information about our performance, the way we make decisions and how we have managed our resources to deliver the best possible services for the people of Wales.

It is no secret that the emergency and urgent care system, along with much of the NHS across the UK, remains under sustained pressure. However, throughout the year, we have started to see some green shoots of improvement, both within our own organisation and across the wider NHS Wales.

This has also been a seminal year for us in terms of changes to the way Welsh Government measures our performance, and the way we deliver care to our patients. The introduction of the Welsh Government's Ambulance Performance Framework has meant a clearer focus on patient outcomes, while our clinical model transformation has seen us investing in clinical triage to ensure receive the right care for their needs.

Nearly 60% of 999 calls now receive a remote clinical assessment, significantly reducing unnecessary conveyance to hospital and improving patient experience. Our NHS 111 service continues to play a critical role as a national front door to urgent care, supported by ongoing digital innovation. At the same time, we recognise that performance challenges remain, particularly during periods of peak demand, and further improvement is required.

We are grateful to our colleagues across the wider NHS in Wales, where we have seen some important improvements in handover delays, which has improved safety for patients and made for a better experience for our crews. We continue to work with health boards across Wales to support our collective ambition to minimise delays in handing over patients at hospital, and this work will continue to be a focus in 2026/27.

For our Non-Emergency Patient Transport Services, rising demand and increasing complexity have impacted reliability and patient experience this year, something we are actively addressing, working with our commissioners and Welsh Government, and which will remain a priority for the year ahead.

Of course, as well as our focus on clinical care, we need to ensure that we have the right financial stewardship and governance arrangements in place to Our Accountability Report demonstrates the strength of our governance arrangements. The Board has maintained clear oversight of quality, performance, finance and risk, supported by a mature system of internal control. We continue to value the insights provided by Audit Wales and internal audit, which recognise effective leadership and sound governance while supporting continuous improvement. Transparency, learning and accountability remain central to our approach as a public service organisation.

Despite significant operational pressures, the Trust has maintained financial stability during 2025/26, delivering a small surplus and meeting its statutory financial duties. This has been achieved through disciplined financial management and delivery of efficiency savings, while continuing to invest in priority areas including workforce, digital capability, fleet and infrastructure. Our capital programme has supported improvements to our estate and our contribution to the decarbonisation agenda.

We are aware that maintaining a financially balanced organisation is challenging in the current climate and we remain committed to working with partners, commissioners and Welsh Government to ensure we continue to deliver the best value within the funding envelope that we can.

Our staff and volunteers are central to everything we do. We have continued to invest in their wellbeing, development and leadership, recognising the impact that ongoing operational pressures can have on individuals and teams. While progress has been made in strengthening our organisational culture and engagement, we know there is more to do. Supporting our people, reducing absence, and ensuring a positive and inclusive working environment will remain central to our workforce agenda.

As we look to 2026/27, our priorities are clear. We will continue to embed our clinical model, strengthen partnerships across the health and care system, and focus on those actions that will have the greatest impact on patient safety, experience and outcomes.

We recognise that many of the challenges we face are systemic and cannot be addressed in isolation. We remain committed to working closely with Welsh Government, commissioners, health boards and our wider partners to deliver sustainable improvements for the people of Wales.

Finally, we want to thank our staff, volunteers, partners and the communities we serve. Your support, resilience and commitment continue to make a real difference.

With our very best wishes,

Colin Dennis

Chair of the Trust Board



Emma Wood

Chief Executive Officer



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PART 1: PERFORMANCE REPORT

PERFORMANCE OVERVIEW

Introduction

This Performance Overview aims to provide an integrated quality, patient safety, patient experience, and performance narrative on the Welsh Ambulance Services University NHS Trust (the Trust) for the period 01 April 2025 to 31 March 2026. The Performance Report is produced in line with the requirements of the NHS Wales 2025/26 Manual for Accounts.

Statement from the Chief Executive Officer

Our patients and our people continue to access and work in a health care system which experiences periods of high pressure in hospitals and our communities, with resultant avoidable patient harm and moral injury for our staff. At the March 2026 Trust Board, a patient harm assessment report identified the following overall assessments for the three patient pathways at WAST:

- NHS 111 pathway: potential harm assessed as low, although delays in access to clinical advice may increase exposure to deterioration for a small number of patients
- 999 / Emergency Medical Service pathway: potential harm assessed as medium, primarily driven by sustained system delay and ambulance availability constraints associated with hospital handover delays
- Non-Emergency Patient Transport Service: Potential harm assessed as medium, reflecting operational pressures including short-notice bookings and system cancellations

Levels of patient harm have started to reduce because of actions taken by the Trust and its partners. In 2024 the Trust embarked on a sector leading clinical transformation programme, with the aim of clinically assessing and treating more patients in the remote space and in our communities and targeting the dispatch of physical emergency assets to those patients most in need, who will need conveying to emergency departments. This transformation has been supported by partners, with Welsh Government putting in place the new Ambulance Performance Framework (APF), which the Trust implemented in 2025/26.

Welsh Government has also increased attention on releasing emergency ambulance capacity, requiring health boards to meet the ambulance handover 45 target i.e. a maximum of 45 minutes for an emergency ambulance patient to be handed over at hospitals.

There are positive signs, with reduced patient cancellations, an improving ROSC (return of spontaneous circulation) rate, the highest consult & close rate the Trust has achieved, reduced handover lost hours, largely stable 111 call answering performance and good renal and oncology performance.

The performance overview and the delivery and performance analysis sections of this annual report provide more details. But much remains to be done for the Trust and its partners to deliver the levels of patient safety that we want for the communities we serve. To this end, the Trust has consolidated its 2026-29 Integrated Medium-Term Plan, to free up capacity to support those actions that will have the biggest impact on patients and staff. Particular areas of focus include the 111 digital front end, realising the benefits from the clinical model transformation and increasing the number of completed patient journeys for outpatient appointments.

The Trust continues to work closely with colleagues in Welsh Government and the Joint Commissioning Committee (JCC) on a range of strategic issues and will continue to do so into 2026/27 and beyond. Of note is continued support for, and monitoring of, the ambulance handover 45 initiative, as well as the strategic review of services by the JCC and Health Inspectorate Wales' desktop review which commenced in January 2026.

Finally, I want to reiterate my thanks to all staff and volunteers, blue light partners, commissioners, the private sector and the voluntary sector for their continued support.



Emma Wood
Chief Executive Officer

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:

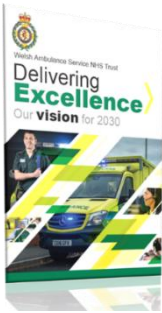
- The 999 Emergency Medical Services (EMS): including call taking, remote clinical consultation, see and treat and if necessary, conveyance to an appropriate hospital or treating facility
- Non-Emergency Patient Transport Service (also referred to as Ambulance Care): including call taking, journey planning, 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), Community Welfare Responders (CWRs) and uniformed responders to provide additional response resource to emergency calls and a Volunteer Car Service to aid patient transport to planned appointment.

The Trust is a commissioned service for EMS, NHS 111 Wales and Ambulance Care via the NHS Wales Joint Commissioning Committee (JCC). The JCC is a joint committee of the seven health boards.

Our purpose and long-term strategy

The WAST purpose statement is '*To Support, To Serve, To Save*'. This short but powerful statement seeks to describe the organisations core reason for being, uniting all of people towards a common goal.





Our Long-Term Strategic Framework 'Delivering Excellence' sets out the future vision for the organisation up to 2030. The strategy is framed around the transformation of the clinical services model to ensure that patients receive the right advice and care, in the right place, every time. The Trust's has accelerated its ambition during 2025/26 to evolve from a traditional ambulance and transport service. It has moved towards an integrated clinical service which works in collaboration with the health and care system to best meet the needs of patients who contact us through 111, 999 and our non-emergency services in a way which makes the most of the Welsh pound, adding value to the system within which we work. Our long-term strategy will undergo review and refresh during 2026/27.



Summary of 2025/26 Performance

The Trust plays a critical role in supporting the health and wellbeing of the population of Wales by delivering urgent and emergency care services on a national basis. As the sole provider of ambulance services in Wales, the Trust operates at scale across a complex and pressurised healthcare system, responding to life-threatening emergencies, providing clinical advice and triage, supporting planned care through patient transport services, and working closely with partners across health and social care.

This Performance Overview provides a comprehensive narrative account of delivery and performance during 2025/26, setting out the context in which services were delivered, the progress made during the year, and the challenges that continue to require concerted system action.

Throughout 2025/26 the Trust operated within an exceptionally challenging environment. Demand for urgent and emergency care remained consistently high, capacity within acute hospitals was constrained, delayed discharges continued to affect patient flow, and workforce pressures across NHS Wales persisted. These factors combined to place sustained pressure on ambulance services and the wider urgent care system. Despite this, the Trust maintained operational resilience, continued to provide safe care to hundreds of thousands of patients, and progressed significant transformation of its clinical and operational model in line with national policy and strategic ambition.

The year was one of transition and change. The phased introduction of the Welsh Government Ambulance Performance Framework represented a fundamental shift away from the historic reliance on response time targets as the primary indicator of performance. Instead, the framework emphasises clinical harm, patient experience and outcomes, requiring ambulance services and system partners to consider performance through a more patient-centred and clinically meaningful lens. This shift shaped how performance was managed, discussed and assured throughout the year and required a significant cultural change across the Trust and the wider system.

In parallel with this change in the performance framework, the Trust continued to embed its long-term ambition to operate as a clinically led, out-of-hospital urgent and emergency care service. This ambition is central to national policy direction and to the Trust's own strategy, supporting people to receive the right care, in the right place, at the right time. By strengthening clinical assessment, expanding pathways of care and working more closely with community services, the Trust aims to reduce the need for a physical response, reduce avoidable conveyance to hospital, improve patient experience and support a more sustainable urgent care system.

The operating context during 2025/26 cannot be overstated. Rising demand for urgent and emergency care, combined with constraints in hospital capacity and workforce shortages across health and social care, created sustained system pressure. These pressures were reflected in increased ambulance delays, prolonged waits for some patients, and challenges across both emergency and non-emergency services. Similar patterns were observed across health systems in the United Kingdom and beyond, highlighting the systemic nature of these challenges.

Winter planning for 2025/26 focused on demand and capacity modelling, workforce resilience, clinical prioritisation and system flow. Key risks were identified, including sustained service demand, hospital handover delays and workforce pressures, with defined mitigating actions such as strengthened escalation arrangements, enhanced clinical triage, improved coordination through system control centres and targeted investment in additional capacity. The introduction of phase 2 of the ambulance performance framework in 2025/26 was a key mitigation. Despite this context, the Trust maintained organisational stability and robust governance throughout the year. Leadership continuity was sustained following the appointment of a new Chief Executive Officer in October 2025, and the board continued to exercise clear oversight of quality, performance, finance and risk. The Trust remained at routine escalation throughout the year, reflecting its ability to manage pressures within agreed governance arrangements. Financial balance was maintained, and Audit Wales provided positive assurance through its Structured Assessment, recognising effective leadership, strong governance and sound financial management.

A significant development during the year was the introduction of a refreshed patient harm assessment at board level. Implemented in March 2026, this framework enables the Trust to assess performance through a patient safety lens, focusing explicitly on the potential for harm across its core service areas rather than relying solely on proxy indicators such as response times or activity volumes. This approach supports better prioritisation, clearer assurance and more meaningful conversations with system partners about risk and mitigation.

For NHS 111 Wales, potential patient harm was assessed as low. The majority of contacts received through the service relate to lower-acuity conditions, and clinical prioritisation processes are designed to identify and escalate higher-risk presentations. The principal area of risk relates to delays in receiving clinical callbacks during periods of peak demand, particularly at weekends and during seasonal surges. Mitigations include prioritised clinical queues, continuous review of staffing and rostering patterns, enhanced digital access routes and ongoing engagement with commissioners regarding sustainable future capacity.

Emergency Medical Services were assessed as presenting a medium risk of patient harm. This reflects the ongoing impact of ambulance delays associated with hospital handover pressures and prolonged waits for lower-acuity patients in the community. Importantly, the harm assessment also demonstrated evidence of improvement during the year, particularly as hospital handover performance began to recover and ambulance availability increased.

Reducing harm associated with ambulance delays and delayed community response remains a principal organisational priority and is subject to regular board and committee scrutiny.

Non-Emergency Patient Transport Services were also assessed as presenting a medium level of potential harm. This judgement recognised the increasing complexity of demand, extended journey times, and the impact of short-notice cancellations on patient experience.

The Trust has continued to work closely with commissioners and system partners to mitigate these risks, improve reliability and equity of access, and strengthen communication with patients who rely on these services to attend planned and specialist care.

Emergency Medical Services remain the most visible and resource-intensive element of the Trust's delivery model. During 2025/26, the Trust received approximately 549,000 emergency calls, equating to around 420,000 incidents. While overall incident volumes reduced slightly compared with the previous year, demand remained high and continued to exceed available capacity at peak times. This reflected both sustained system pressure and the gradual release of previously unmet demand as hospital handover performance began to improve.

999 call answering performance remained consistently strong throughout the year. Median call answering times remained at approximately one second, with limited variation during periods of increased demand. The Trust retained its Centre of Excellence accreditation for emergency medical dispatch, providing independent assurance regarding the quality, safety and consistency of call handling, triage and control room decision-making.

From July 2025, Emergency Medical Services began operating within the Clinical Model Transformation Programme through Phase One of the Welsh Government Ambulance Performance Framework. This introduced new categories for the most life-threatening emergencies, including Purple Arrest and Red Emergency, and shifted performance monitoring towards clinical outcomes. For Purple Arrest incidents, which include patients in cardiac or respiratory arrest, response performance remained clinically effective.

The Trust has maintained a focus on improving outcomes across the chain of survival, including early recognition, bystander cardiopulmonary resuscitation, defibrillation and advanced life support. Improvements in Return of Spontaneous Circulation (ROSC) rates began to emerge over the second half of 2025. However, this represents the early direction of travel within a longer-term improvement trajectory, with sustained gains expected to be gradual and subject to ongoing variation given the relatively small numbers involved.

Performance for Red Emergency calls was more variable. Response times were affected by ambulance availability, travelling distances and wider system congestion. While national performance expectations were not consistently met, analysis demonstrated that improvements in hospital handover performance and increasing workforce capacity were starting to support recovery. Lower-acuity emergency demand continued to account for the majority of incidents, and during peak winter months some patients experienced extended waits in the community. The Trust has been transparent about these risks and continues to manage delayed community response as a principal organisational risk.

Hospital handover delays continued to exert a significant influence on ambulance availability and patient experience during 2025/26. For much of the year, a substantial proportion of ambulance hours were lost while crews waited outside emergency departments to transfer care. The Welsh Government's ambulance handover 45 programme represented a critical system-wide intervention, supported by updated national handover guidance and an explicit focus on the harm associated with ambulance delays.

Over the course of the year, handover performance showed sustained improvement. Lost ambulance hours reduced, the number of extremely long delays fell, and system understanding of ambulance-related harm increased. While handovers exceeding 45 minutes continued to occur, particularly during periods of peak pressure, the overall trend was positive. Importantly, improved handover performance translated into increased ambulance availability, enabling the Trust to respond to patients who had previously experienced prolonged waits in the community and addressing previously unmet demand.

Clinical model transformation remained a defining feature of performance improvement during the year. The expansion of remote clinical assessment within control rooms enabled a growing proportion of patients to receive timely advice, referral or alternative care without the need for ambulance dispatch. By the end of 2025/26, nearly 60% of all 999 calls received a remote clinical assessment, compared with approximately 30% the previous year, representing a substantial shift in how urgent care is delivered.

Consult and close rates also reached their highest level to date. This reflected improved clinical confidence, enhanced decision-support pathways and a more skilled and experienced clinical workforce. Advanced Paramedic Practitioners and Clinical Navigators played a central role in this improvement, supporting early assessment and directing patients to appropriate community and primary care pathways where clinically safe to do so. This approach reduces unnecessary conveyance, improves patient experience and helps preserve emergency capacity for those most in need.

The Trust continued to expand targeted clinical pathways during 2025/26, focusing on conditions that are among the most common drivers of emergency demand. Falls and respiratory pathways were further developed, supporting earlier intervention, improved clinical outcomes and reduced reliance on emergency department attendance. Community Welfare Responders provided additional support for patients with low-level clinical and social needs, particularly vulnerable individuals and those experiencing environmental or welfare concerns. The majority of patients supported through this model were able to remain safely at home, reducing avoidable conveyance and pressure on emergency departments and urgent care services.

Advanced Paramedic Practitioners were further embedded within Single Points of Access across health boards, strengthening multidisciplinary decision-making and improving alignment between ambulance services, community teams and primary care. While variation in pathway availability and maturity remains across Wales, progress during the year demonstrated the value of closer integration and shared ownership of urgent care demand.

NHS 111 Wales continued to play an increasingly central role in the urgent and emergency care system. For many members of the public, NHS 111 represents the first point of contact when advice or support is required, and the service provides essential clinical triage, navigation and reassurance at scale. During 2025/26, NHS 111 Wales handled over one million telephone calls and supported more than five million interactions via its digital channels.

Telephony demand remained high throughout the year, particularly during evenings, weekends and seasonal surges. The Trust continued to experience challenges in relation to call abandonment and callback waiting times, driven primarily by a mismatch between commissioned staffing levels and peak demand patterns.

Independent modelling confirmed these pressures. While performance against historic benchmarks was not consistently achieved, clinical prioritisation ensured that the most urgent cases received timely assessment and intervention.

A comprehensive re-rostering exercise was undertaken to better align staffing with demand, and the Trust continued to engage with commissioners on the need for sustainable long-term solutions. Productivity improvements among clinical staff helped to mitigate some pressures, and ongoing work focused on reducing avoidable demand and improving access to digital services.

Digital development remained a key priority for NHS 111 Wales. The service's website supported millions of interactions during the year, and the introduction of an artificial intelligence-enabled virtual assistant (Albot) improved access to information and guidance for users.

Work progressed to replace the legacy online symptom checker with a modern solution capable of safer prioritisation and improved integration with telephony services. While further investment is required to fully realise the digital ambition, progress during 2025/26 demonstrated the value of digital innovation in supporting access and system flow.

Non-Emergency Patient Transport Services (NEPTS) play an essential role in supporting patients to access planned and specialist care, including renal dialysis, oncology treatment, outpatient appointments and hospital discharges. During 2025/26, demand for patient transport services continued to rise, driven by demographic change, centralisation of services and increasing patient acuity.

The complexity of NEPTS journeys increased significantly. A growing proportion of patients required stretcher transport, journey distances increased, and appointment schedules became more constrained, reducing operational flexibility. As a result, average journey times increased and available capacity became increasingly stretched. While life-preserving and time-critical journeys, such as renal dialysis and oncology treatment, were prioritised and largely protected, the Trust was unable to meet all eligible demand.

Short-notice cancellations and delays had a detrimental impact on patient experience and were reflected in increased complaint volumes. The Trust acknowledged these issues openly and worked closely with commissioners throughout the year to identify and pursue mitigation options. Areas of focus included demand forecasting, eligibility criteria, commissioning assumptions, patient communication and the exploration of alternative transport solutions. Improving the reliability and experience of NEPTS remains a priority for 2026/27 and we will pursue productivity within existing resource whilst remaining as agile as we can to changing health services across Wales.

Partnership working remained central to delivery across all service areas. The Trust worked collaboratively with Welsh Government, health boards, commissioners, local authorities and third-sector organisations to support urgent and community care reform. Initiatives such as Single Points of Access, Same Day Emergency Care, falls pathways and respiratory services demonstrated the benefits of shared ownership and integrated working, even where variation in implementation remains.

Workforce challenges persisted throughout 2025/26, particularly across frontline clinical services. Recruitment, retention and wellbeing remained key organisational priorities. Targeted actions were taken to strengthen recruitment pipelines, expand training capacity and support staff resilience. The Trust also continued to invest in leadership development and organisational culture, recognising that a supported, skilled and engaged workforce is fundamental to delivering safe and effective care.

Emergency preparedness and business continuity arrangements were reviewed and strengthened, informed by national learning and internal assurance work. The Trust continued to invest in organisational resilience, ensuring that it is equipped to respond effectively to both day-to-day operational pressures and major incidents.

In conclusion, 2025/26 was a year of sustained challenge and meaningful progress for the Welsh Ambulance Services University NHS Trust. Operating within an exceptionally pressurised healthcare system, the Trust continued to deliver essential services to hundreds of thousands of patients while advancing significant clinical and organisational transformation.

While pressures remain evident, particularly where delivery is dependent on wider system flow, the direction of travel is clear. Improvements in hospital handover performance, expanded use of remote clinical assessment, strengthened community pathways and maturing partnerships contributed to reduced patient harm and improved patient experience. The Trust enters 2026/27 with clearer priorities, a strengthened Integrated Medium-Term Plan and growing confidence in its clinical model.

Through continued transparency, collaboration and an unwavering focus on patient safety, the Trust is well positioned to build on the progress made and continue its journey towards delivering high-quality, clinically led urgent and emergency care for the people of Wales.

DELIVERY AND PERFORMANCE ANALYSIS

This section provides commentary on the Trust's key performance measures and a more detailed integrated performance analysis of the Trust's service delivery.

DELIVERING AN EFFECTIVE SERVICE

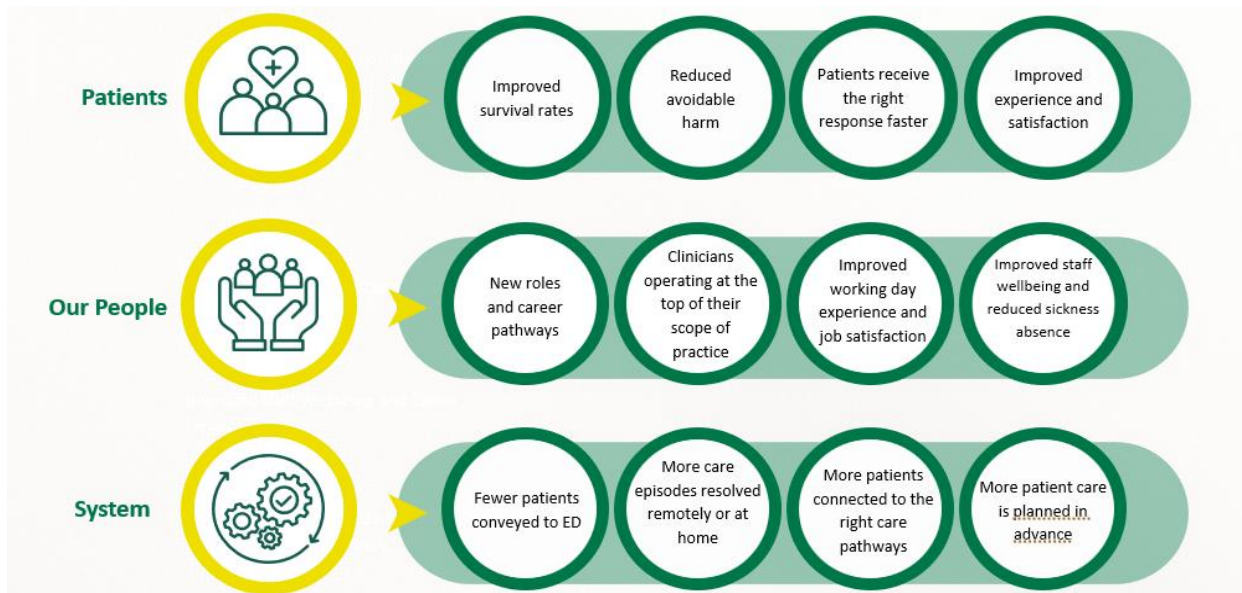
Over the last decade, the Trust has been at the forefront of clinically led pre-hospital emergency and urgent care, with a focus on providing patients with high quality care and service.

In 2024, the Trust launched its ambitious Clinical Model Transformation (CMT) programme which moved forward the existing clinical response model, first introduced in October 2015, to an integrated clinical services model. This move was prompted by a recognition that many patients were not being well served by the existing model of care and that there was a pressing need to ensure the provision of clinically safer services, reducing harm and enabling more people to receive the right care at home or close to home.

The new model brings together three core services - Emergency Medical Services (999), NHS 111 Wales, and Ambulance Care (Non-Emergency Patient Transport Service – or NEPTS) – into an integrated, clinically-led service. The advent of the refreshed model, with its focus on “no wrong door” for patients and equitable access to services based on clinical need, regardless of the method of contacting the ambulance service, is based on a number of key principles:

- clinically led - more clinical input earlier and throughout the patient's journey, with clinical outcomes being the driver for change
- connected - better connections between systems, processes and people to ensure that patients get the right care, no matter what their access point
- care planning - personalised care plans with strong clinical oversight until patients' needs are met
- choice - more options for face-to-face assessments, allowing safe, home treatment and fewer Emergency Department visits
- collaboration - stronger partnerships with national and local health organisations to provide the right care pathways closer to home.

The evolution of the model complements the new Welsh Government ambulance performance framework and is focused on optimising the way care is delivered with a sharper clinical focus, with expected benefits as outlined in the visual below.



Long term modelling shows that, as the model embeds and demonstrates its benefits, the balance of resources should be able to recalibrate, so that more resources are directed to the access points in NHS 111 Wales, 999 and ambulance care and other alternatives to a face-to-face response, with a potentially reduced requirement for emergency ambulances. However, this substitution of resources is likely to take an extended period to be fully realised and will need to be balanced with the Trust's ability to mount a major incident or mass casualty response.

Detailed below is further information on how the Trust is focusing on improving access to clinical services, in terms of timeliness, safety and effectiveness, through its refreshed clinical response model, as well as more granular detail on individual service performance and the experience and outcomes achieved for patients.

999 Emergency Medical Services

One of the key impacts on delivering Emergency Medical Services (EMS) this year has been the advent of a new ambulance performance framework, the result of a review commissioned by Welsh Government into the appropriateness of the previous framework following a recommendation from the Senedd's Health and Social Care Committee.

The new framework has a clinical focus and, while a time-based metric has been retained for the most critical of calls where patients are in a life-threatening condition, the focus is now very much on the improvement of clinical outcomes. In parallel, and as outlined above, the Trust has also continued to evolve its clinical response model, ensuring that clinical review and assessment come earlier in a patient's journey and that patients receive the clinical support most appropriate to their needs.

While the impact of both the new framework and the refreshed clinical model will be the subject of a full academic evaluation, the early evidence detailed below, together with more detail on both developments, suggests they are having some positive impact.

Additionally, the introduction of the ambulance handover 45 initiative by Welsh Government, which requires health boards to release ambulances from Emergency Departments within 45 minutes of arrival, has been a very welcome development. There have been some significant improvements in timeliness of hospital handover in the majority of health board areas, which has improved ambulance availability to respond to patients waiting in the community, although the time lost is still double the time that is built into our rosters which in turn are based on an expected 15-minute handover.

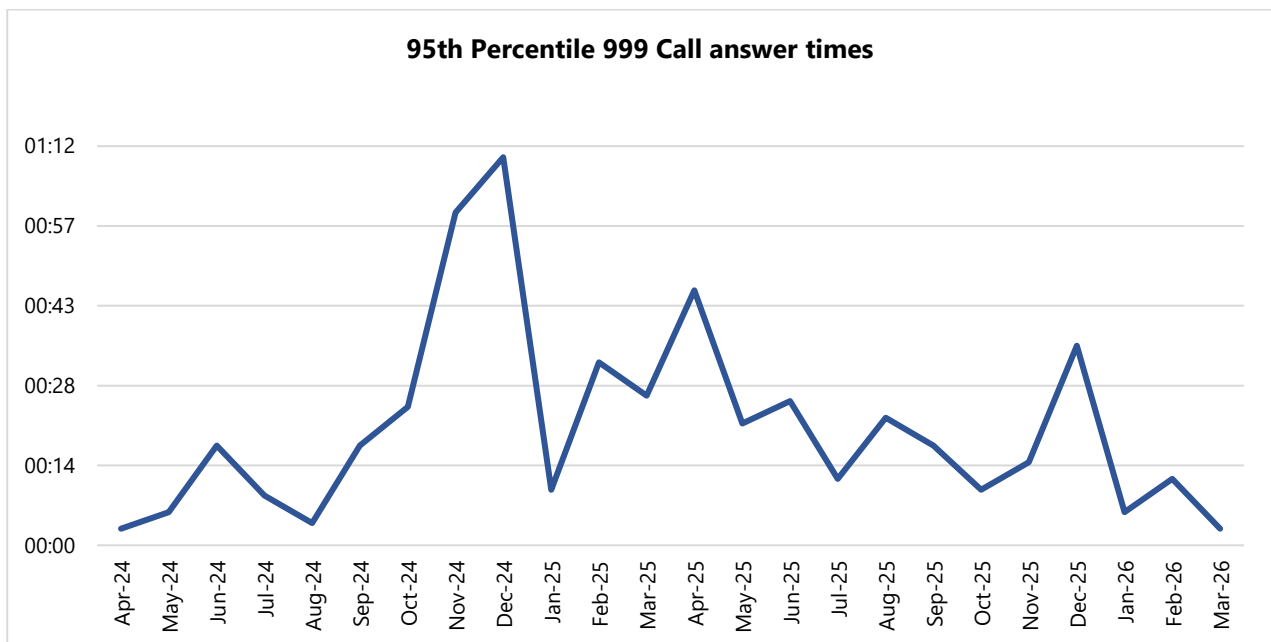
It is that improved ability to respond to waiting patients which both improves clinical safety and outcome for patients. However, it also means that there is not perhaps direct improvement in performance at this stage, as the service responds to previously unmet need. Over time, and as hospital handover reductions become more sustained and universal, there should be a commensurate improvement in performance, aided by further integration and access to community-based services provided by health boards, which will reduce further the level of conveyance to emergency departments, and of course ongoing improvement in the Trust's productivity and efficiency.

The paragraphs below provide more information on EMS performance, which is assessed through a range of response time metrics, clinical indicators, and outcome measures, some of which have changed during the course of this financial year as a result of the introduction of the new ambulance performance framework.

Demand and call answering

In the last 12 months, the Trust received 549,000 999 calls, which related to 420,000 incidents. Incident demand fell by 3% compared to the previous year.

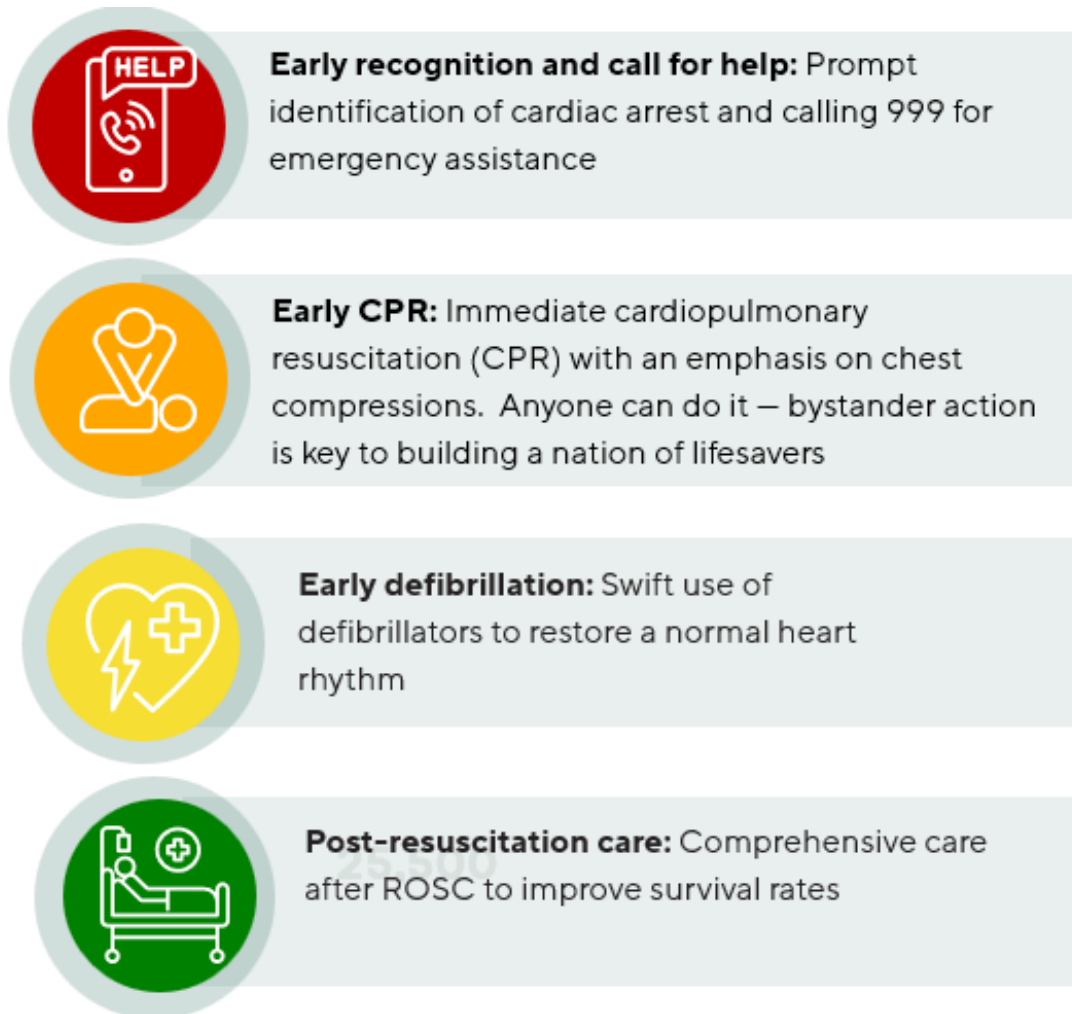
Call answering performance remains positive and compares well with other UK ambulance services. In the last 12 months, the median time to answer calls has been one second, and the graph below shows that there has been some reduction in the longest waits (95th percentile), which stood at 36 seconds in December 2025. The Trust maintained its 'Centre of Excellence' accreditation from the International Academy of Emergency Dispatch, recognising quality use of the Medical Priority Dispatch System for 999 call triage.



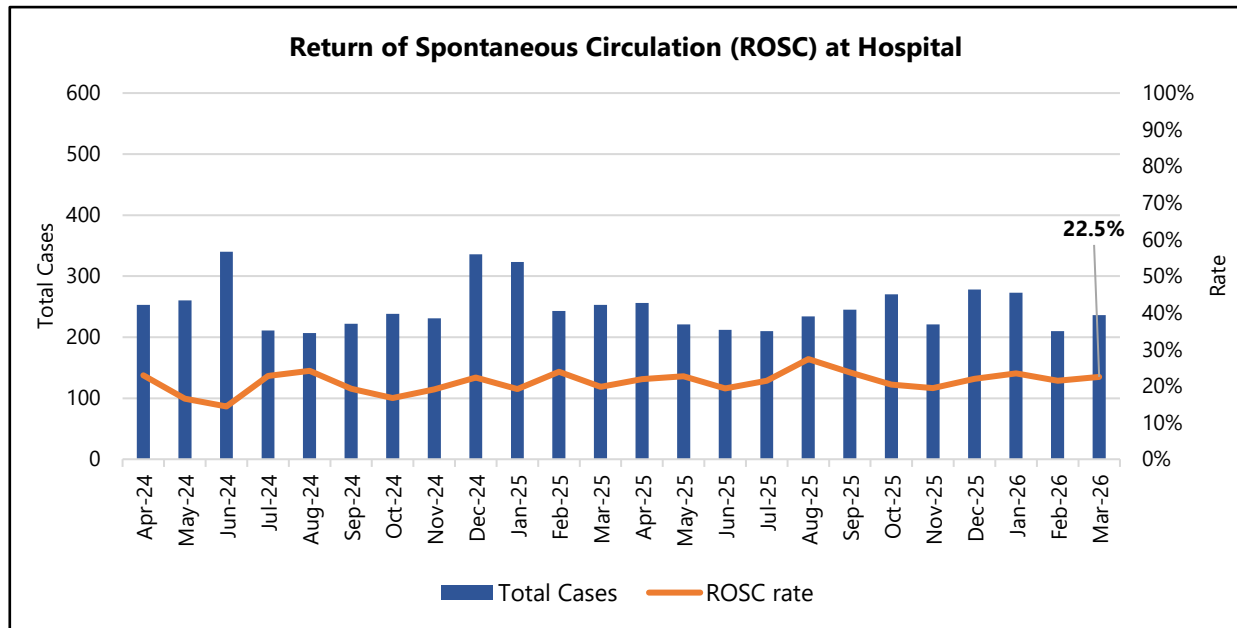
Performance in Purple Arrest and Red Emergency (previously Red) categories

From July 2025, the Purple Arrest and Red Emergency categories were introduced for those in respiratory or cardiac arrest, as part of the new ambulance performance framework. For patients in cardiac or respiratory arrest, there is clear evidence linking improved outcomes and the chain of survival - a series of critical steps that improve the chances of survival. These steps are outlined in the diagram below and reflect the approach taken to arrest by the Trust. By focusing on this across the system, the expectation is that more lives will be saved. Now that the Trust also incorporates Save a Life Cymru, there is a better opportunity to create "a nation of lifesavers" in Wales through integration of public education programmes encouraging more people to learn cardiopulmonary resuscitation (CPR) and how to use a public access defibrillator.

The Chain of Survival



For Purple Arrest patients, the primary outcome measure is the percentage of people to have a heartbeat restored after a period of cardiac arrest which is subsequently retained until arrival at hospital (Return Of Spontaneous Circulation (ROSC)). Other measures linked to the Chain of Survival include the time to commence CPR and time to defibrillator at scene/patient side.



ROSC rates are higher than they were a number of years ago but have stabilised in the last 2 years, with variation seen each month. The most significant improvement in performance is likely to be achieved through delivery of the whole system out of hospital cardiac arrest plan, ROSC performance is kept under constant scrutiny to understand what more can be done to improve performance, acknowledging that such improvements will be incremental and subject to a number of variables. As the frequency of out of hospital cardiac arrest cases is relatively low, there is variance in the performance on a month-to-month basis, as such it is critical to view this as an overall trend over the longer term.

For Red Emergency patients, due to the breadth of presentations within this category, a range of further clinical outcome and indicator measures have been agreed and published from July 2025, including pain scores and oxygen saturation improvement as a result of clinical on-scene treatment and intervention.

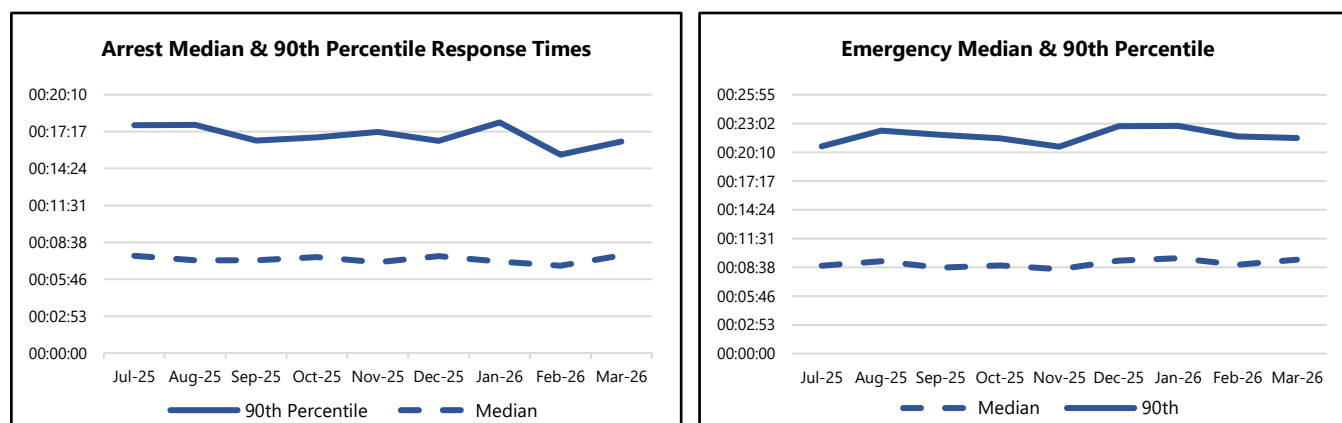
The Purple Arrest and Red Emergency categories are equally prioritised, i.e. there is no distinction between them in terms of time to dispatch. The response times that are monitored for both categories are the same and include a median ambulance response time target range of six to eight minutes and 90% receiving an ambulance response within 20 minutes.

The Trust has responded in a timely way to Purple Arrest incidents, with response times within the target parameters. Despite Purple Arrest and Red Emergency categories being equally prioritised, response times are unfortunately slightly outside target parameters for Red Emergency patients (median of 9 minutes 25 seconds and 90th percentile of 22 minutes 52 seconds in March 2026).

Extensive analysis is ongoing, but to date, the teams have been unable to identify a single cause of this difference. Time to allocation and travel times to Red Emergency calls seem to be longer, and it may therefore be that as the volumes increase, the need for available resources and for them to be in the optimal location becomes more essential.

Improvements would then be seen once only once utilisation rates were lower, which will occur when both lost hours are reduced and demand for Emergency Ambulances decreases through the clinical model transformation programme.

In the nine months from July 2025 to March 2026, there were 874 Purple Arrest incidents a month on average, which equated to 2.5% of the total incident volume and 4,722 Red Emergency incidents a month, equating to 13% of incident volume.



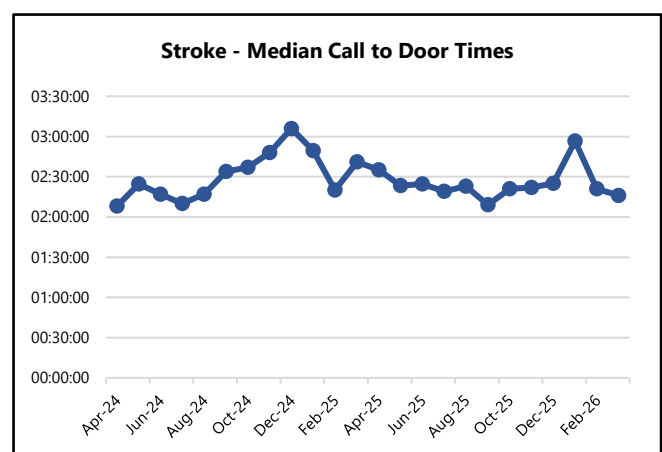
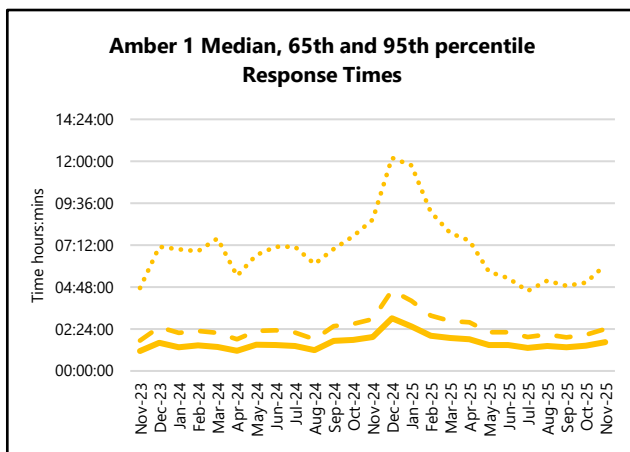
Performance in Amber/Green (now Orange/Yellow/Green) categories

Before December 2025, calls other than Purple Arrest or Red Emergency were prioritised as Amber 1, Amber 2 and Green. Since December 2025 and the introduction of the new ambulance performance framework, the response categories have changed and are Orange (Now), Yellow (Soon) and Green (Planned). In the Trust's new clinical model, remote clinicians work to identify how quickly someone needs a face-to-face assessment (time), what type of clinician is needed (skill) and the reason for a face-to-face attendance (purpose).

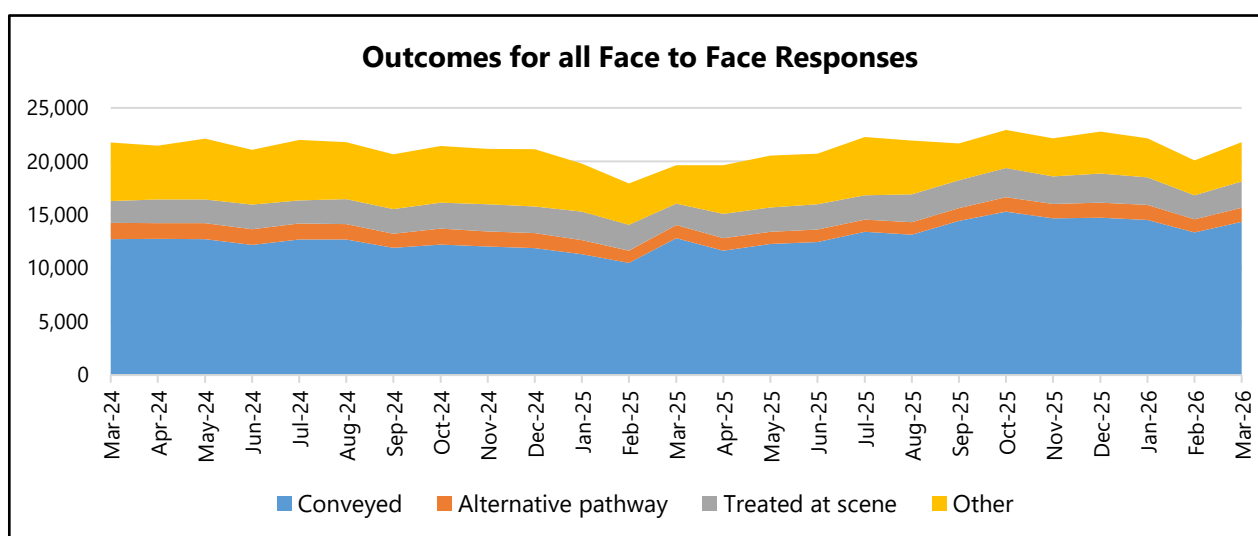
The majority of data for this financial year is for responses to the previous categories. These incidents make up the bulk of the Trust's work, with 201,000 or 49% of all incidents in the Amber 1 category in the 12 months to November 2025.

There is no national response time target for these categories of calls, but the Trust has historically modelled on getting to Amber 1 calls within 18 minutes. It is acknowledged that the length of time to respond is far in excess of this and is too long, with the graph below showing that 5% of the patients in the Amber 1 category waited for more than five hours. Patients in the Amber 2 and Green categories wait longer, and response times lengthen for all patients during the winter months, at times of increased demand and system pressure.

Stroke patients may initially be in any one of the categories but, as one of the key clinical indicators, the Trust measures how long it takes from initial call to conveyance to the hospital door, knowing that this is the place where definitive treatment is provided and knowing that time is of the essence. Again, whilst there is no target, an average of 2 hours 22 minutes in November is far longer than the Trust would want. The Trust's risk register reflects this concern and the level of patient harm that these long community waits can bring.

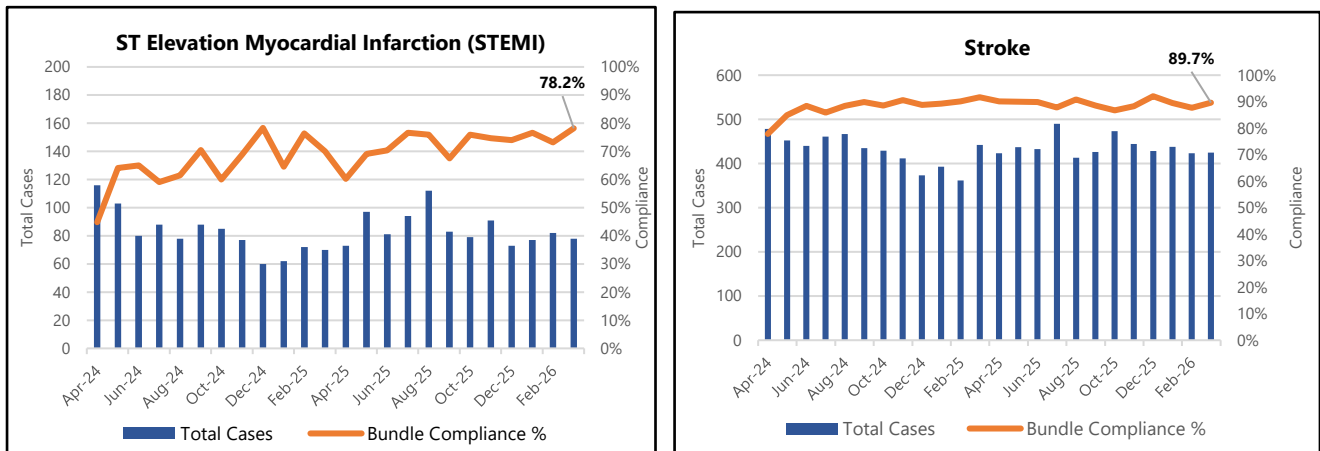


Once a face-to-face resource has been deployed, the proportion of patients who are treated on scene, referred to an alternative community pathway, or conveyed to hospital is monitored. What is currently being seen, as outlined in the graph below, is that numbers of patients conveyed are increasing slightly, and this is as a result of reduced hospital handover delays, leading to greater numbers of on scene responses and fewer ambulance cancellations. Over time, as hospital handovers continue to decrease and as the clinical model continues to evolve, it is expected that the proportion will change, with more treated at scene or referred to alternative pathways.



There is a range of clinical indicators which are monitored to highlight the quality of care provided at scene. As outlined above, some new measures have recently been agreed relating to Red Emergency patients. For other patients, compliance against agreed care bundles is recorded, ensuring that specific groups of patients receive the highest standard of expected care. The graphs below show compliance against the ST Elevated Myocardial Infarction (ADV) and stroke care bundles, which remains below the 95% target.

The variance is mainly caused by clinicians documenting key information in narrative text fields rather than in structured electronic Patient Clinical Record (ePCR) fields, which means actions they have taken are not counted toward Clinical Indicator compliance. To address this, ePCR changes are underway to make it easier for staff. The Trust's Learning and Development Team and Senior Paramedics are reinforcing the need to use structured fields rather than relying on narrative. Clinical audit will continue to be used as a tool for more detailed review to confirm that improved documentation reflects actual care.

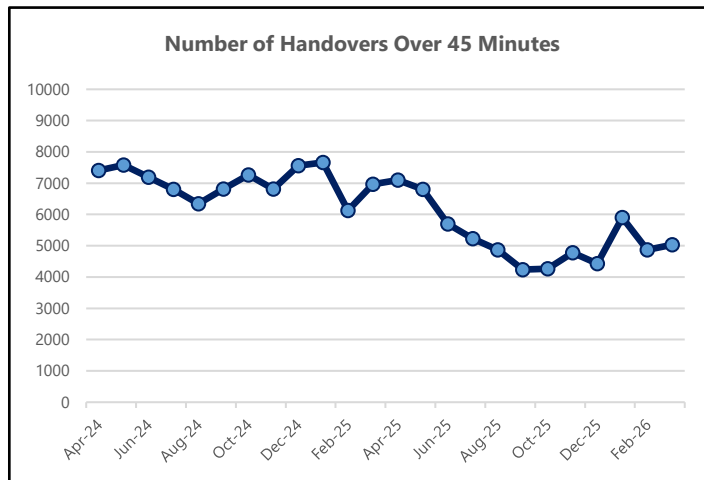


The Trust has taken many mitigating actions, including the evolution of the clinical model, to manage demand, improve efficiency and to reduce the numbers of patients being conveyed unnecessarily to Emergency Departments. However, one of the factors which has been hard to mitigate has been the loss of hours as a result of ambulances waiting to hand over their patients at Emergency Departments.

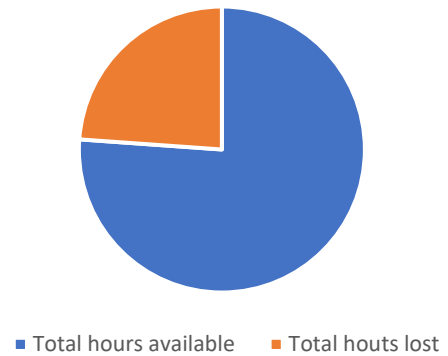
The Trust's two highest rated risks relate to its inability to reach patients and the harm that is causing (risk 223), as well as delayed access to definitive care as a result of hospital handover delays (risk 224). Improvements in patient flow and a reduction in hospital handover waiting times have been priorities for the Cabinet Secretary and improvements have been seen in a number of areas, leading to a recent reduction in risk 223 for the first time in many years.

Specifically, there is a current imperative to eliminate the numbers of ambulances and patients waiting more than 45 minutes, noting that the updated Welsh Government Ambulance Patient Handover Guidance of January 2026, confirms that hospital handovers should be completed within 15 minutes. Whilst the graph below shows the improvements being made, nevertheless, more than 5000 patients waited more than 45 minutes in an ambulance outside an emergency department in March 2026.

The impact on patient experience and patient care is not the only negative consequence. These extended waits also prevent the ambulances from responding to other patients in the community. Over 12 months, nearly a quarter of all emergency ambulance hours were spent outside an emergency department.

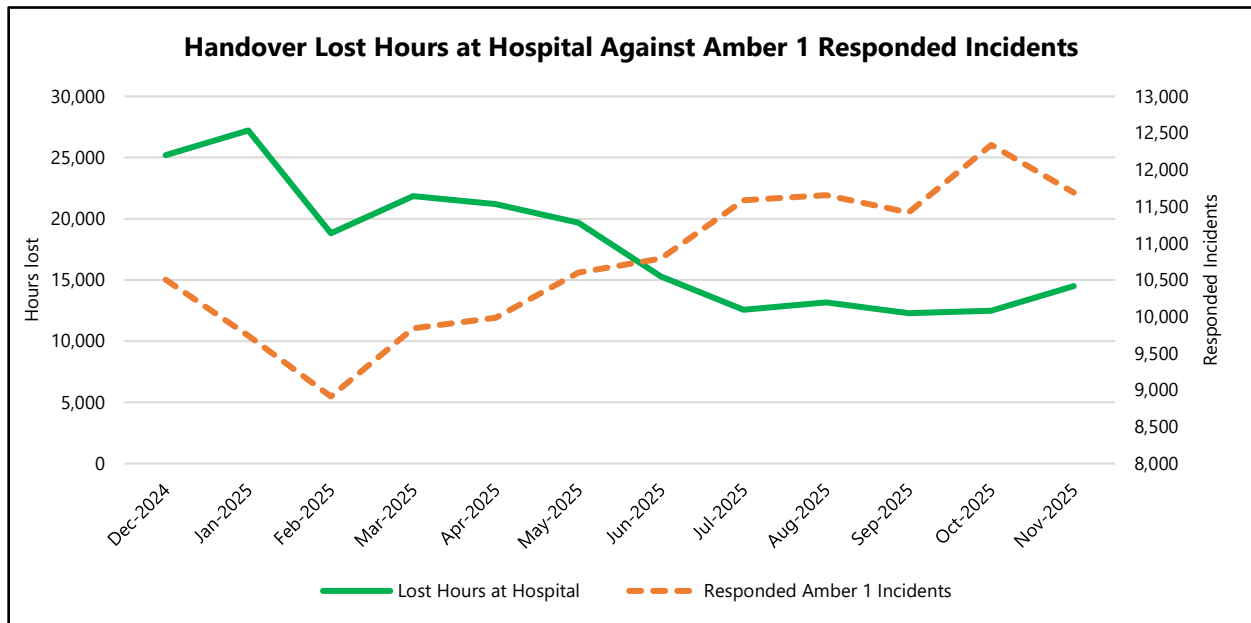


Proportion of overall capacity available Apr 25 - Mar 26



That said, the overall hospital handover improvement is welcome. The key now will be for such improvement to be universal and sustained, which will significantly improve ambulance availability. As mentioned previously, it is important to note that this may not translate immediately to improved ambulance response times, but there is already an increase in capacity to see more patients as shown in the graph below, with the commensurate reduction in ambulance cancellations.

By extension, this provides an opportunity for more patients to be treated at scene, potentially reducing the flow of patients into emergency departments, particularly those who might previously have chosen to cancel an ambulance following a protracted wait and attend under their own steam. Similarly, it reduces the chance of a patient deteriorating such that their clinical outcome is diminished if a timely response can be made. The risks referred to above are reviewed monthly and all mitigating actions both that the Trust are managing and that are being driven in the system, are overseen by the board bi-monthly in a standalone assurance paper.



Remote clinical assessment and decision making

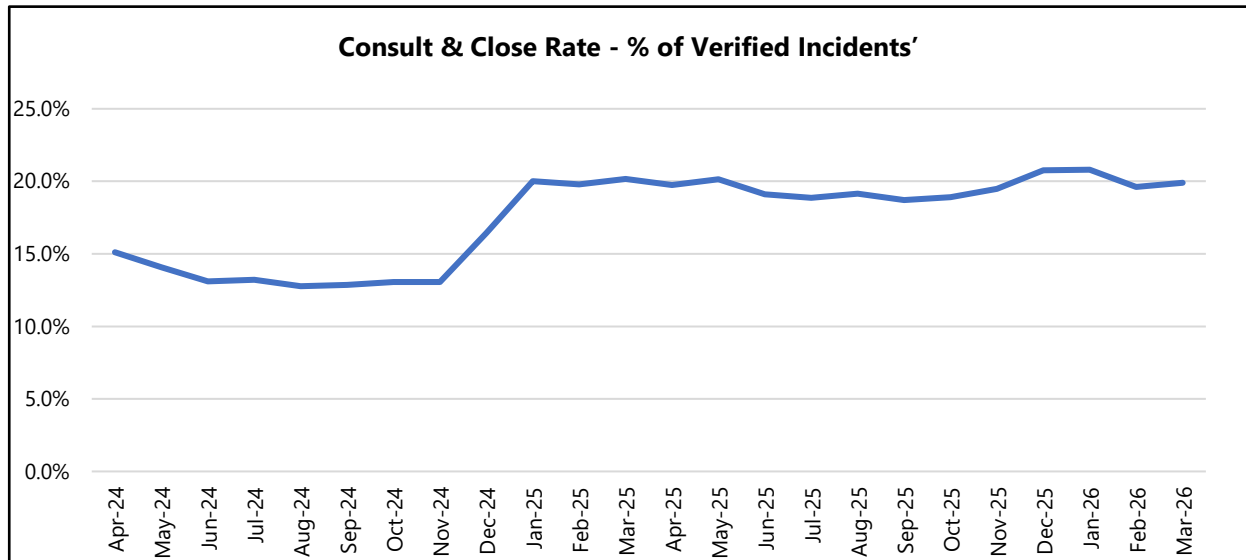
Whilst the Trust has employed and utilised remote clinicians to provide assessment for certain groups of 999 callers for many years, the refreshed Clinical Response Model has placed a greater focus on this element of the pathway.

A proportion of calls is auto dispatched with no remote clinical intervention, notably those for patients in an immediately life threatened condition, with a number of lower acuity calls directed immediately to the remote clinical assessment team.

Clinical Navigators were introduced in December 2024 and these senior clinicians now provide a rapid clinical screen for the remainder of calls (57% of all 999 calls in 12 months Mar 2025 to Feb 2026), using their clinical knowledge and expertise to stream patients to the most appropriate Trust service. They quickly decide if an emergency ambulance is needed right away or if patients require a specialist community response or further remote assessment. In the 10 months since they have been fully operational, they have streamed 57% of calls for further remote clinical assessment.

The total number of calls directed for a remote clinical assessment has therefore increased as a result of this model change, and this allows for further information to be gathered from the patient or caller and for a more appropriate response to be identified to meet their unique needs. Nearly 60% of all 999 calls are now provided with a remote clinical

assessment, up from around 30% a year ago. As a result, more calls than ever are being closed remotely, which reduces demand for emergency ambulance, and directs more patients to appropriate health board pathways, with consult and close rates now routinely above 20%.



Supporting remote clinical assessment, the Trust has created a new volunteer role of Community Welfare Responder (CWR), funded in part (training and support) by temporary grant monies awarded by NHS Charities Together. These responders are tasked with attending incidents as directed by remote-based WAST clinicians. Operating strictly within their defined scope, CWRs perform essential clinical observations and assessments in a direct patient-facing capacity. Additionally, CWRs are prepared to identify and respond to cardiac arrest situations should a patient's condition deteriorate.

Between 1 March 2024 and 30 December 2025, 265 CWR volunteers have been recruited and trained. These 265 CWRs have attended almost 3,000 patients; of those patients attended, 55% (1610) did not require conveyance to hospital. In addition to the data on patient conveyance, there is anecdotal evidence that highlights the valuable ancillary care provided by Community Welfare Responders. Their support extends beyond clinical duties to include feeding and changing babies, assisting with toileting, preparing food and drinks for unwell patients, and offering emotional support and comfort to patients and their loved ones.

The Falls Desk is a service that is currently being piloted in the remote clinical assessment team, having received non-recurrent funding from Welsh Government. It went live on 12 November 2025 and integrates the allocation of falls responders and remote clinical assessments. This initiative aims to enhance patient experience, improve clinical outcomes, reduce long lies, and mitigate the impact on NHS Wales from unnecessary conveyances to Emergency Departments and extended hospital stays.

Resource Coordinators ensure the prompt dispatch of falls responders and volunteers to patients, maximising their utilisation and impact. The clinicians contact the patient or their companions to assist them off the floor safely, provide medication advice, and assess any injuries to inform the optimal clinical response as part of a care plan. Once a falls responder is with the patient, the clinician remotely assesses the patient's clinical needs via video or phone, collaborating with our Advanced Paramedic Practitioners (APPs) embedded in the local health board SPoAs to manage the patient's care as close to home as possible.

Since go live and to the end of December, to the end of March 2026, the Falls Desk has managed over 3,430 incidents. On 3,380 occasions advice was provided to patients who had fallen – 2,528 were provided with advice within two hours of the initial 999 call. This ensured patients were given targeted hydration, nutrition and movement specific advice. 582 patients were provided with support so that they were able to be lifted from the floor, with access to appropriate remote clinical advice provided by the desk.

Care Planning has been introduced as a core component of remote clinical assessment focusing on how the Trust can better hold care while exploring the most effective or available community-based service to support keeping the patient at home. The Care Planning Desk plays an important role in the effective deployment of CWRs. It has been a key part of the Contracts for Innovation Wales project that the Trust has undertaken with Luscii utilising secure clinical solution to aid recording and monitoring of diagnostic results and led the approach to developing the dedicated Falls Desk and Respiratory Desk pilot. Care Planning clinicians are experienced remote clinical advisors who genuinely add value to the patient's experience by assessing and mitigating clinical risk, offering confidence to patients and their loved ones that they are being supported while alternative pathways are found and, maximising the opportunity for timely appropriate interventions to be deployed by the Trust or health board-based care.

Continuous clinical improvement

The Trust continually looks for ways in which to improve patient care, outcomes and experience, as described elsewhere in this document.

The Trust looks for ways to better utilise its staff, both changing the mix of skills to better meet individual patient need and optimising the efficient and effective of available staff:

- To support the increase in numbers of remote clinical assessment required as part of the evolved clinical model, the number of generalist remote clinicians has increased by 12 WTE (whole time equivalent) in 2025/26. This has contributed to increased consult and close rates.
- The number of APPs has risen by a further 10 this year. These Master's-level clinicians work both in remote assessment and face-to-face on scene. APP Navigators are now co-located with every health board as part of their single points of access (SPoA), which is allowing a true multi-disciplinary and multi-organisational review and response to more complex calls. With 40% qualified as independent prescribers, the ability of APPs to treat and close an episode of care on scene is significantly enhanced – a 32.6% see and treat rate in the last 12 months. Tests of change have also been undertaken to move to responding APPs being provided with a schedule of planned visits which will increase the numbers of patients they can treat each shift – this went live in February 2026 and will lead to increased see and treat rates.
- A different response model for mental health patients has been piloted, which includes mental health clinicians in control centres, supported in South-East Wales by a mental health clinician in a car. This model has now been evaluated and has now been discontinued on the basis that the Trust cannot evidence sufficient value, with mental health resources to be concentrated in the remote setting where clear evidence does exist. This will be discussed with Welsh Government colleagues to consider potential system wide implications.
- Recognising the diversity of patients accessing ambulance and 111 services and their attendant clinical needs, the Trust has also recruited some specialist clinicians to support clinicians working remotely and, in the field, to offer optimum care. This means increasing the generalist scope of practice of our paramedics and nurses to ensure they are more confident working with patients to access community and primary care-based services where clinically appropriate and available. Specialists include a midwife, respiratory specialist, paediatric specialist and substance misuse specialist.

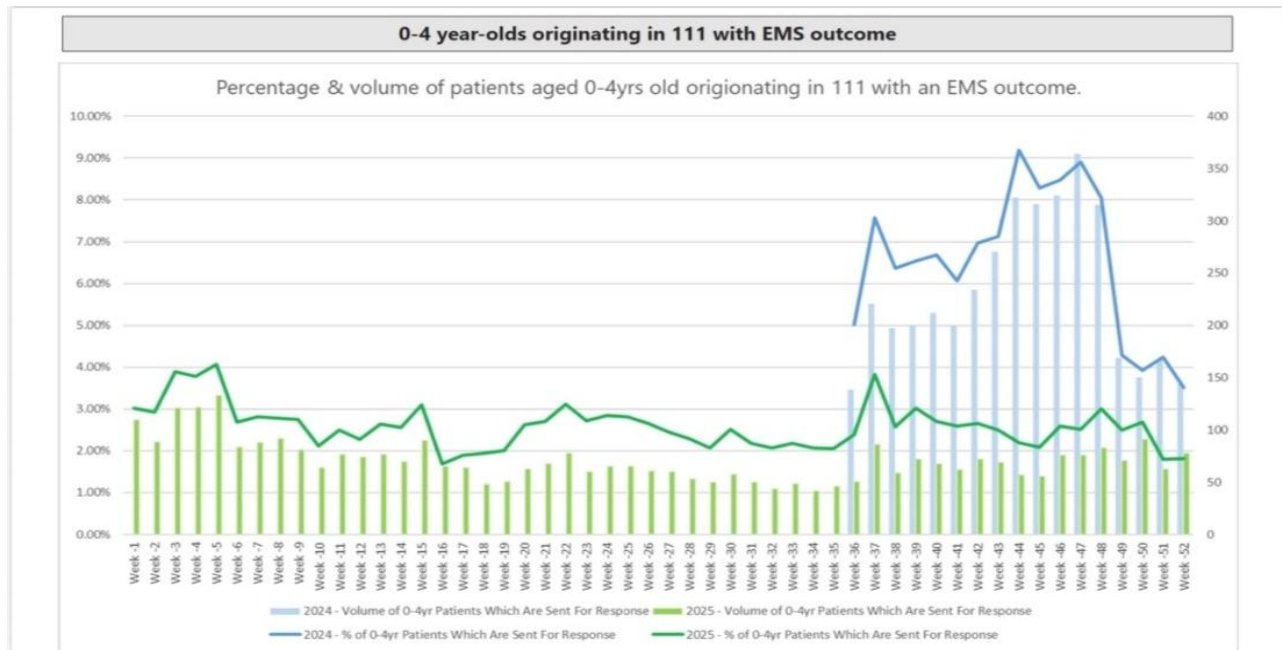
Analysis of 999 demand shows that the highest number of calls are from patients who have fallen, have breathing difficulties or have chest pain. Our clinical teams continue to work on improving services for these groups of patients, particularly focusing on how conveyance to hospital can be avoided where appropriate:

- More than 56,000 incidents per year relate to falls which equates to around 13% of all demand. The Trust commissions St John Ambulance Cymru to provide Level 1 falls response vehicles across Wales and provides a Level 2 service jointly with Aneurin Bevan University Health Board – together these resources respond to around 10,000 of these incidents. Clinical leads are heavily engaged in the Falls workgroup established by the Six Goals Programme and as outlined above, have established a falls desk which is ensuring better utilisation of our responding resources as well as allowing more patients to get off the floor safely through remote support. In addition to improvements seen through the falls desk, in 2025, overall ‘attendance at scene’ time to falls incidents (by all vehicles) has been achieved within 2 hours for 64% of incidents during the hours of 07.00-19.00hrs, with an ambition to achieve 70%. Discussions with Welsh Government colleagues and commissioners have highlighted the potential for additional focused collaboration to improve outcomes for falls patients which will be a focus for the Trust over the coming months.
- WAST is delivering a coordinated programme to strengthen respiratory pathways across Wales, with a focus on early identification, safe triage, and improved use of community-based care.
- In 2025, the service developed the first Paediatric Respiratory Emergency Prediction (PREP) score to support more accurate assessment of 0–4-year-olds presenting with respiratory distress. The graph highlights the level of reduction that has been seen between the blue line (showing 2024) and the green line (showing 2025).



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth Brifysgol GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
University NHS Trust



- To reduce unnecessary escalation to 999, NHS Wales 111 has implemented targeted interventions including improvements to the Clinical Prioritisation and Streaming System (CPSS) (a clinically based triage tool, used by our calls takers to stream less complex calls through to the correct service without the requirement to use a clinician), strengthened clinical validation prior to transfer, enhanced staff training from Specialist Clinical Leads, and updated hospital handover processes between 111 and 999.
- The Trust has introduced self-management tools, enabling clinicians to safely conclude care episodes with self-care advice.
- From February 2026, a dedicated respiratory desk is being piloted to coordinate patients presenting with breathing difficulties and support the expansion and co-development of health board-specific respiratory pathways.
- In Betsi Cadwaladr University Health Board, APPs will also begin a trial of point-of-care testing for suspected infection, supporting increased access to heart failure pathways, virtual warding, and community-initiated treatment

Collaboration with system partners, and in particular with health boards, is critical to securing the best outcomes for patients, especially as the Trust seeks to find alternative pathways and avoid unnecessary conveyance to hospital. The Trust has worked very closely with the Six Goals Programme and health boards - being represented on each of the programme groups - on SPOAs, SDECs, Clinical Consultation before Conveyance and Falls services. The Trust has co-led a number of regional workshops with Hywel Dda University

Health Board and Swansea University Health Board, considering in particular how the Trust might collaborate on remote clinical assessment.

Forward look

As the Trust looks towards its plan for 2026/27, there are a number of key priorities which will ensure further improvements. The Trust moves into the final year of its Clinical Model Transformation Programme, with a number of remaining actions, including the full integration of its 111 and 999 remote clinicians into one remote integrated care service. This supports the ethos of 'no wrong door' and pooling clinical resource to better service all patients, regardless of the chosen method of contact.

However, the focus is predominantly on how the model is now embedded and ensuring that benefits are fully realised. Edgehill and Swansea Universities have been commissioned to undertake an external review that will be completed over a 2–3-year period. Earlier, interim evaluations will be completed on specific areas of the model, including two on the new ambulance performance framework to be completed in the next 12 months, recognising that it has been introduced initially as a pilot.

There will also be a strong focus on improving productivity, efficiency and value. As an example, work is underway to rebalance the skill mix on Emergency Ambulances which, as well as reducing / containing cost over time, will also maximise the utilisation of the skills of the Trust's new band 5 Emergency Ambulance Practitioners (EAPs).

With an increased emphasis on patient outcomes, it is important that there is collaborative work with Digital Health and Care Wales (DHCW) and others on the design of national data sharing mechanisms and lawful frameworks to enable more robust cross organisational data linking. Such connected intelligence will support the Trust in fully understanding the outcomes of the changes it is making, as well as understanding where there are further opportunities to add value across the wider health and care system, which is why this work is critical for both the Trust and NHS Wales more broadly.

There are some significant opportunities emerging for the Trust to continue to make that system-wide contribution through the creation of more opportunities for strategic dialogue and collaboration with partners and through participation in Welsh Government initiatives such as the Community By Design programme, which affords the Trust an opportunity to contribute to wider, system-based solutions to improve patient outcome and experience.

NHS 111 Wales

For many patients, their first point of contact with urgent or emergency care is the 111 service, with 5.3 million visits to the website and more than one million telephone calls in the last 12 months.

The NHS 111 Wales digital offer

While recognising that much work and investment is needed to bring the website to a “best in class” standard, the Trust is committed to making incremental improvements to the NHS 111 Wales digital offer, pending decision on future levels of investment.

Discussions are ongoing with Welsh Government and with commissioners around the mechanisms to develop the digital front end into a sustainable service which matches the digital ambitions set out by the Cabinet Secretary and which has the potential to create greater value in the urgent and emergency care system. Non recurrent monies provided each year by Welsh Government have been welcomed.

With a corporate risk identified in relation to adequate maintenance of the digital symptom checkers, the Trust has utilised its discretionary capital to commence a programme of work to identify and implement a compliant and effective Online Symptom Checker tool. Work is progressing well, with the new updated symptom checkers due to go live in June 2026. This will be integrated with the clinically led, Welsh solution software system used for 111 callers (CPSS) which will allow for the prioritisation and streaming of patients to appropriate outcomes, potentially reducing the number of digital interactions in which patients are directed to call 111.

In collaboration with Robotics AI, the Trust has developed a ‘chatbot’ virtual assistant on the NHS 111 Wales website, which provides immediate responses to user enquiries and streamlines access to information. Accessible in multiple languages, including Welsh, the virtual “AlBot” assistant offers a more interactive and user-centred experience. Since launch, AlBot has supported thousands of user interactions (over 45,000 in the eight months to March 2026), demonstrating strong uptake and engagement, with ongoing performance monitoring and user feedback used to continuously refine content, conversational flows and escalation routes. The solution has also received external recognition, having recently been shortlisted for a national excellence in digital healthcare award, reflecting both its impact and wider relevance across urgent and emergency care.

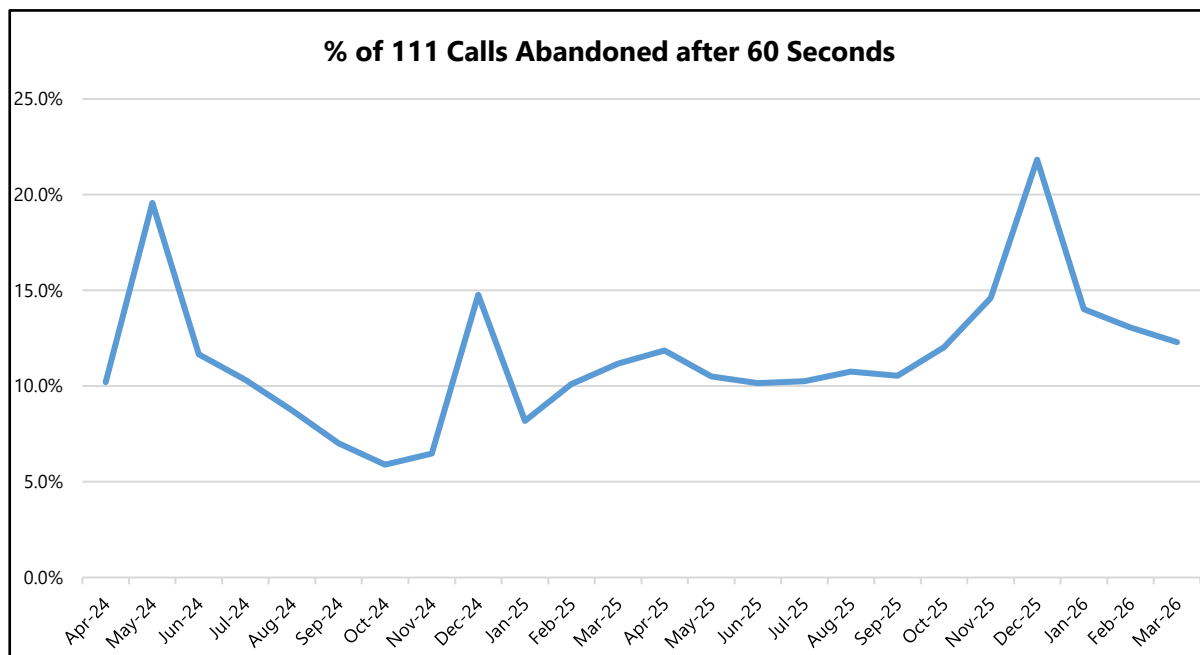
Work is underway to understand the further potential of agentic AI within the confines of the existing NHS 111 Wales website. In addition, Welsh Government support has enabled the Trust to progress WhatsApp integration, replicate NHS 111 Wales web functionality through virtual agent chat interactions, expand language coverage, and explore the redesign and improvement of prescription reordering pathways.

Alongside this delivery, patient feedback is actively being collected and analysed, with more than 1,000 individual pieces of feedback received to-date. This feedback has been mixed, with a significant proportion highlighting positive user experience, speed of access and clarity of information, alongside constructive feedback seeking additional functionality, improved clinical depth and smoother escalation. Many of these requested enhancements are dependent on integration with a modern symptom checker which would unlock more personalised and clinically rich interactions, and this will be enabled once the symptom checkers are live from June 2026.

NHS 111 Wales telephony service

The Trust measures the quality of the service it provides through call answering times, abandonment rates and clinical ring back times. Historically, the nominal target has been to keep abandonment rates to lower than 5%. As can be seen in the chart below, this has rarely been achieved. A full demand and capacity review undertaken by specialist contractors Opta-Shift last year has confirmed that the Trust has insufficient call handlers to achieve this level of performance.

Current commissioned numbers (190 WTE) allow for performance between 10 - 15%, or alternatively, a further 22 WTE call handlers would be required. However, this would still be insufficient to meet the hourly, daily and weekly peaks that are experienced in this service, particularly during bank holidays. With no investment in 2026/27, this is unlikely to be resolved other than exploring further ways of managing demand in other ways, including the use of a digital front end.

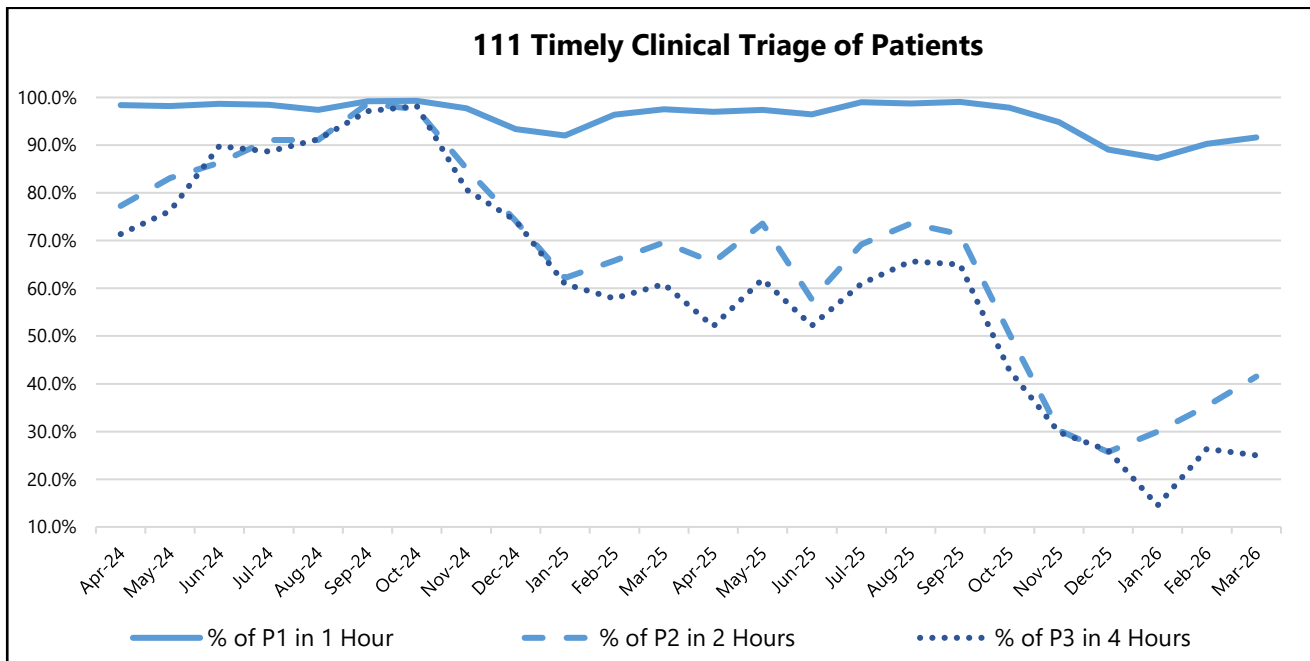


The Trust is actively looking at what can be done in terms of process and productivity within the existing commissioning envelope to improve performance and is currently undertaking a full re-rostering exercise within the 111 service, which will see shift patterns more closely aligned with expected demand and provide a better work experience for our people, reducing absence levels. This will be concluded by early 2026/27. Discussions are ongoing with commissioners around appropriate future performance measurement.

Other avenues for improvement will also continue to be explored, including how the development of the digital front-end systems could reduce telephony demand.

The Trust has consistently delivered a clinical ring back within one hour for more than 90% of the highest priority patients. However, performance for lower priority calls has deteriorated in recent months, with some patients waiting many hours for a call back as set out in the graph below. Work is underway to better understand the factors influencing performance. Numbers of the highest priority calls have increased and changes in process and productivity are being considered to improve the experience and outcome for patients with lower acuity needs.

Clinicians are undertaking more clinical reviews than ever and there is good productivity from that perspective. This also underlines the need to explore and optimise digital solutions, which could provide an effective and clinically safe alternative for low acuity callers.



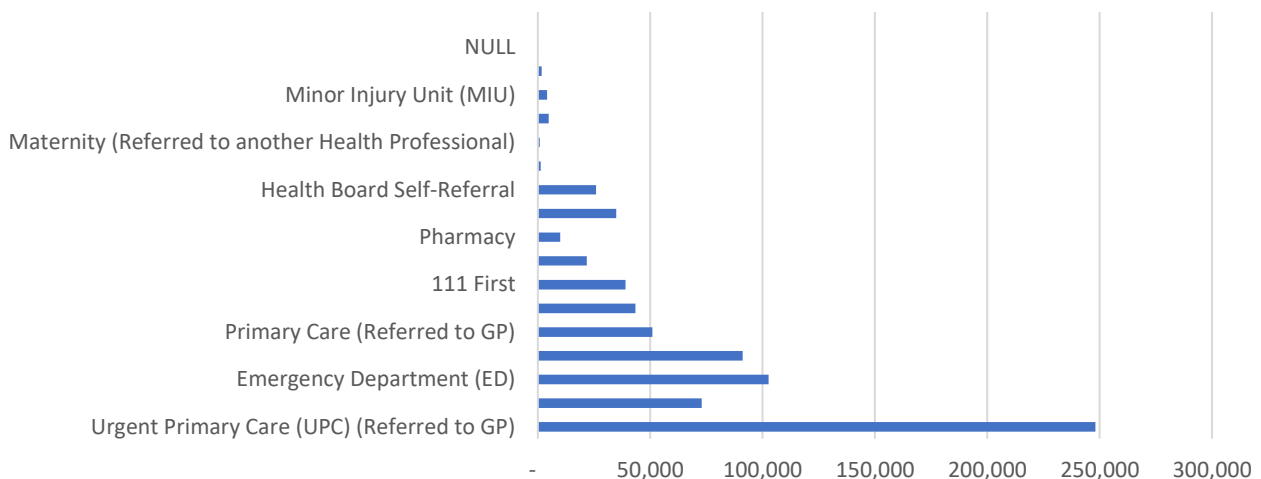
In line with the Trust's evolving clinical services model, from early spring 2026, all remote clinicians, including those who deal with 111 calls and those who deal with 999 calls, will form a new Remote Integrated Care Service (RICS). Clinicians working in this service will be working from a single system that will enable them to support patients based on their clinical presentation and need. This will ensure that the sickest patients are considered consistently across both call types and importantly, will ensure the Trust is better placed to support lower acuity presenting patients access community and alternative care appropriately.

The Trust has also developed capability and capacity to ensure that there is an increase in the scope of practice applied by remote clinicians to better support patients and, as a result of this, support the wider NHS Wales system manage demand more effectively. This includes the previously identified adoption of video call and Community Welfare Responders to support clinical consultation and diagnosis.

Whilst timeliness is a key factor in relation to patient experience and quality, perhaps more important is the extent to which the 111 service is able to effectively and efficiently provide a gateway to the right care for each individual caller.

As the visual below highlights, many callers are directed to urgent primary care services (Out of Hours (OOH)) or to their own primary care practitioners. This is to be expected, as the service was explicitly introduced as a route into OOH services. Around 15% are currently directed to attend an Emergency Department and, whilst this proportion benchmarks well with other UK 111 services, the Trust is working with health boards to find ways of reducing this further and finding more appropriate pathways to maintain patients at home or close to home. This links back to the ambition to increase remote clinicians' scope of practice and use of digital tools to confirm patient self-care plans that could schedule planned follow up access to primary care services or require individuals to self-refer into community-based services, such as community pharmacy.

Dispositions of 111 callers - 2025



Three health boards (Swansea Bay University Health Board, Aneurin Bevan University Health Board and Cardiff and Vale UHB) operate a 111 First protocol, whereby agreed categories of patients who would otherwise be directed to the Emergency Department are transferred to their remote clinical assessment teams for further review - in December 3,370 patients were directed to these health board remote teams. Dip sampling has shown that more than three quarters of these patients are successfully managed away from Emergency Department in the three health boards where this is active.

In January 2026, the Trust expanded the criteria for 111 First in Cardiff and Vale University Health Board following successful trials. Those trials showed the volume of patients sent to Emergency Departments could reduce by 40-50%. This approach is being discussed with Aneurin Bevan and Swansea Bay University Health Boards.

Forward look

As the provider of NHS 111 Wales, the Trust recognises the opportunities which the service has for improving patient outcome and experience, as well as smoothing the flow of patients around the system, so that those in need of care receive it at the right time and in the right place. The Trust's IMTP will include a number of priorities including those set out below:

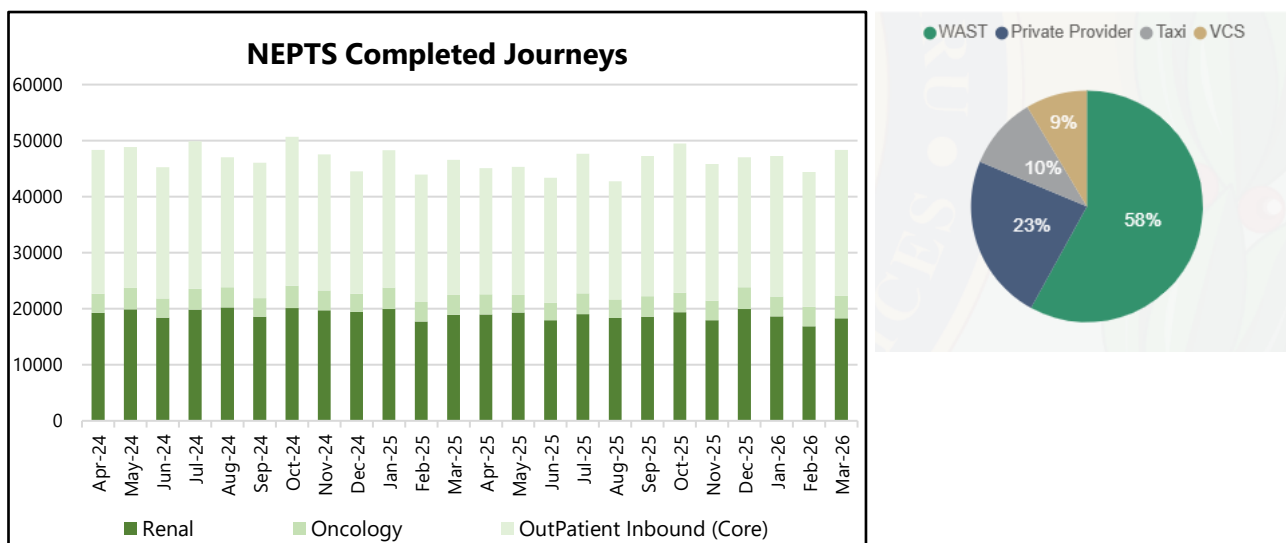
- Where resourcing allows, the Trust will continue to support progress on the establishment of the 111 Wales digital front end as a national, modern gateway for accessing advice and care, helping to enable more effective mechanisms for directing patients to the right care, at the right time. Working collaboratively with partners across NHS Wales, including Digital Health and Care Wales, the Trust will support the articulation of a shared national vision for the future of digital access to urgent and primary care. This includes the potential alignment of the 111 Wales digital front end with the wider 111 service, and, subject to national prioritisation, the coordination of the 111 Wales website with other digital front doors such as the NHS Wales App. These public entry points to the system offer opportunities in future for patient-generated data (e.g. from wearables, health apps, or questionnaires) to also be utilised within the care pathway for more personalised experiences and advice, earlier intervention, and both primary and secondary care prevention.
- As a national provider, the Trust already has a robust Directory of Services (DOS) which is available both internally to our people and directly to the public through the 111 Wales website to offer information and signposting to service users. The Trust is supportive of a single national DOS that can be utilised by all services across Wales and embedded in platforms such as the 111 Wales digital front end and NHS Wales App in order to provide a single-source of truth to the people of Wales in an efficient and credible manner. As such, the Trust is already engaged in the scoping, definition and design of a future national DOS.
- Continuing to improve patient experience and outcomes through a reduction in waiting times for those who call, increased access to alternative pathways such as 111 First, and reducing the numbers of hand-offs including direct booking opportunities and improved collaboration with the clinical support hubs.
- Similarly to the 999 EMS service, linking patient data so that the Trust and its system partners can better understand overall patient outcomes, service utilisation, and system impact is critical, and the Trust is committed to finding a way forward on this in collaboration with partners.

- The Trust will engage fully with the Community by Design programme to explore opportunities for 111 to play a much more integrated role within urgent care.

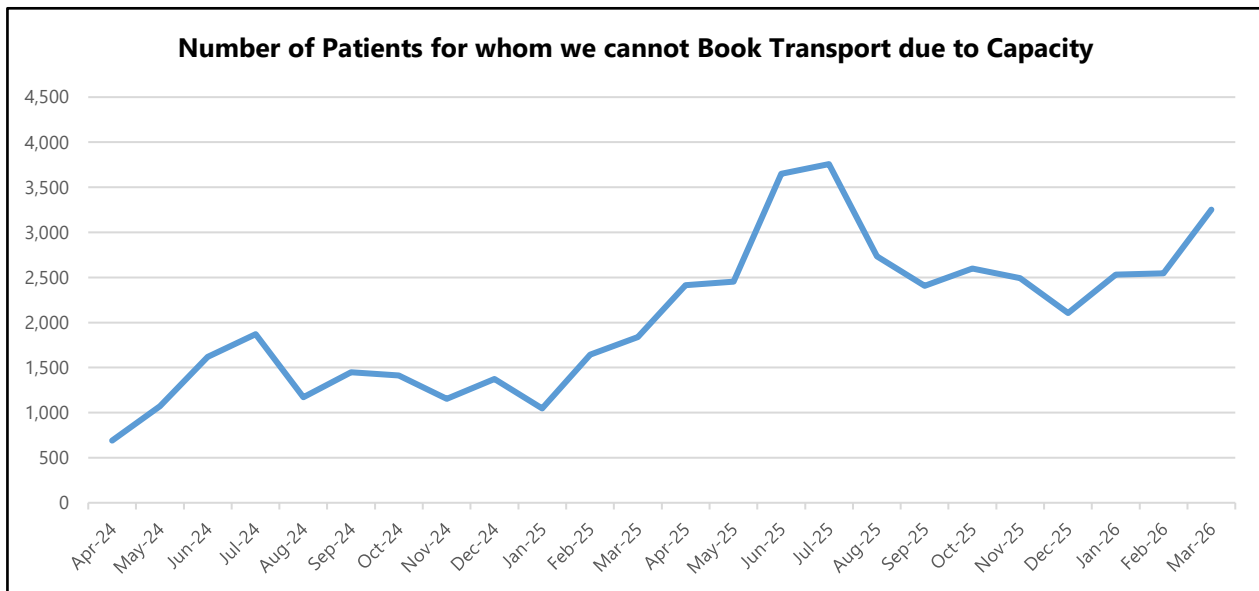
Non-Emergency Patient Transport Services (NEPTS)

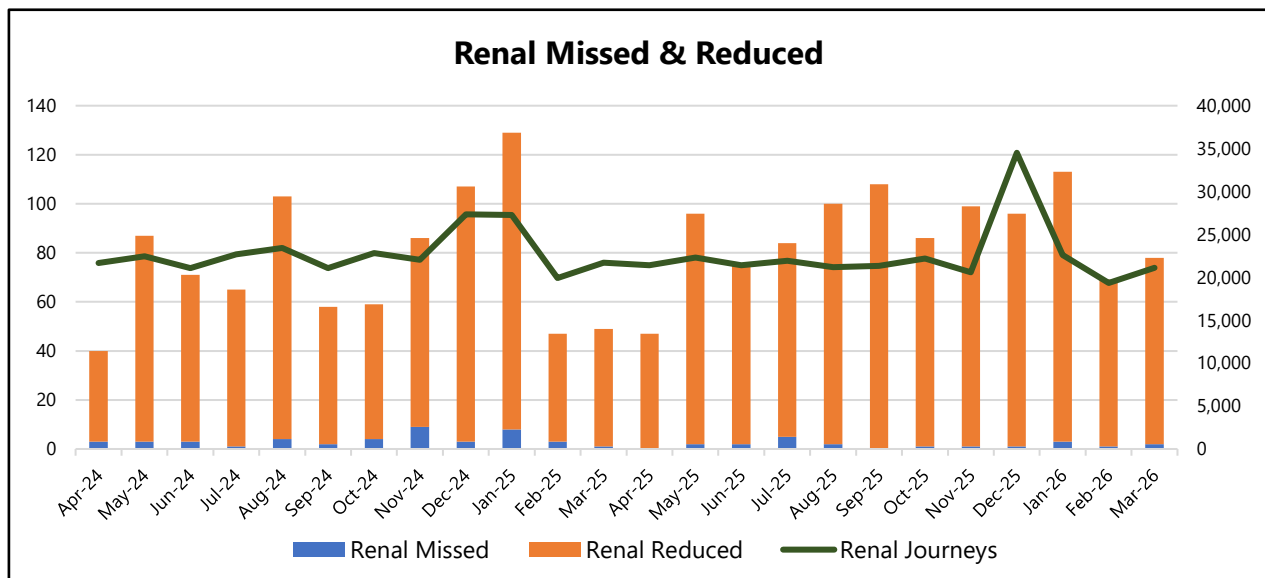
The Trust's Ambulance Care team provides three main areas of service: transport to and from oncology, renal and routine outpatients appointment; discharges and transfers from hospitals; and conveyance of some 999 calls to hospital where the clinical skill set allows.

The services support significant numbers of people across Wales, with the graph below showing that circa 46,000 patients are transported to their appointments each month. The service is provided by a range of WAST staff, WAST volunteer car drivers, contracted private providers and taxi services. The private providers are fully commissioned by WAST, with a comprehensive Quality Management Framework in place to ensure services are of a high quality.



Over the last few years, demand patterns have changed, which has meant that the Trust has been unable to service all of the eligible demand. The result is that there are a number of patients that have their transport cancelled, sometimes at very short notice. This clearly provides a poor patient experience and also has the potential to affect patient health outcomes if patients are unable to access the secondary care that they require. Without linked data, the Trust is not always able to ascertain the outcomes, but it does monitor any cancellations for renal patients – with renal appointments prioritised, these remain very small in number. We also know that complaints about our NEPTS services have risen considerably in the last year or so, something which is of concern and is being monitored for themes and trends.





Two of the most significant factors affecting demand have been an increase in the numbers of miles per journey, brought about by centralisation of some services across Wales; and an increase in the acuity of demand, with fewer eligible fully mobile patients and more stretcher patients. As can be seen in the graph below, average journey times have increased from around 60 minutes in 2021 to over 80 minutes in 2025, an increase of 25%. With more than 46,000 journeys per month being undertaken, this is a significant level of additional capacity required.

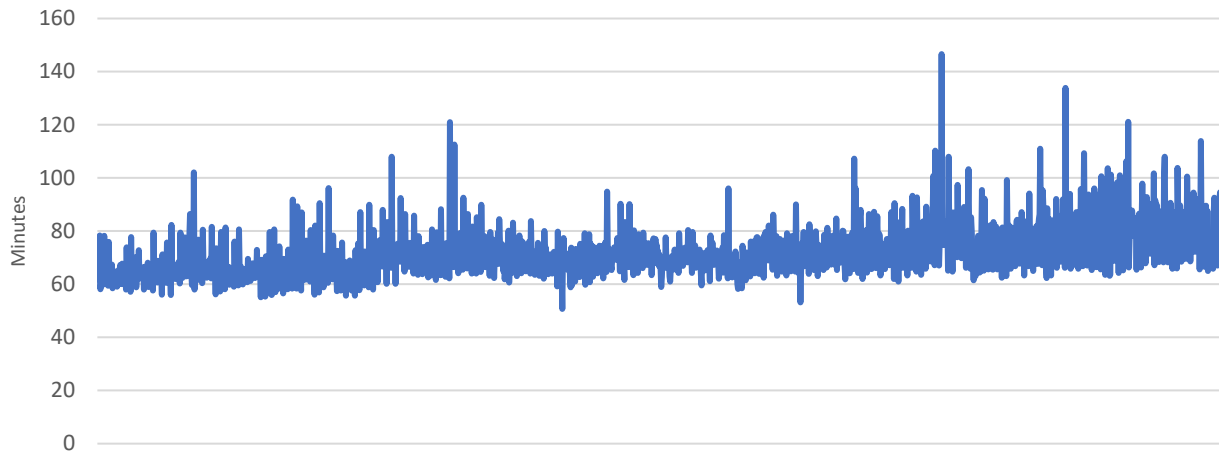
Since the pandemic fewer patients are transported per vehicle per day. This was originally a function of minimising infection risks but is now something that requires review to increase efficiency and productivity. However, this has to be managed in respect of risk and of further concerns about the length of journeys, with some patients spending many hours being transported as routes become more circuitous. However, the Trust recognises the need for all its services to be as productive as possible, especially where there are known inefficiencies and will seek to address these.



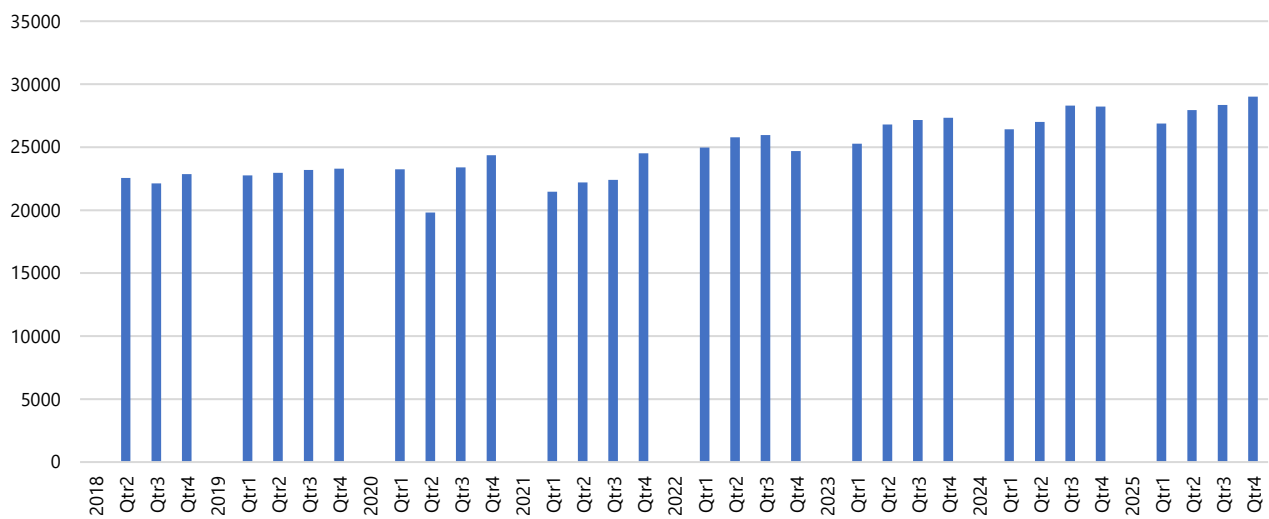
GIG
CYMRU
NHS
WALES

Ymddiriedolaeth Brifysgol GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
University NHS Trust

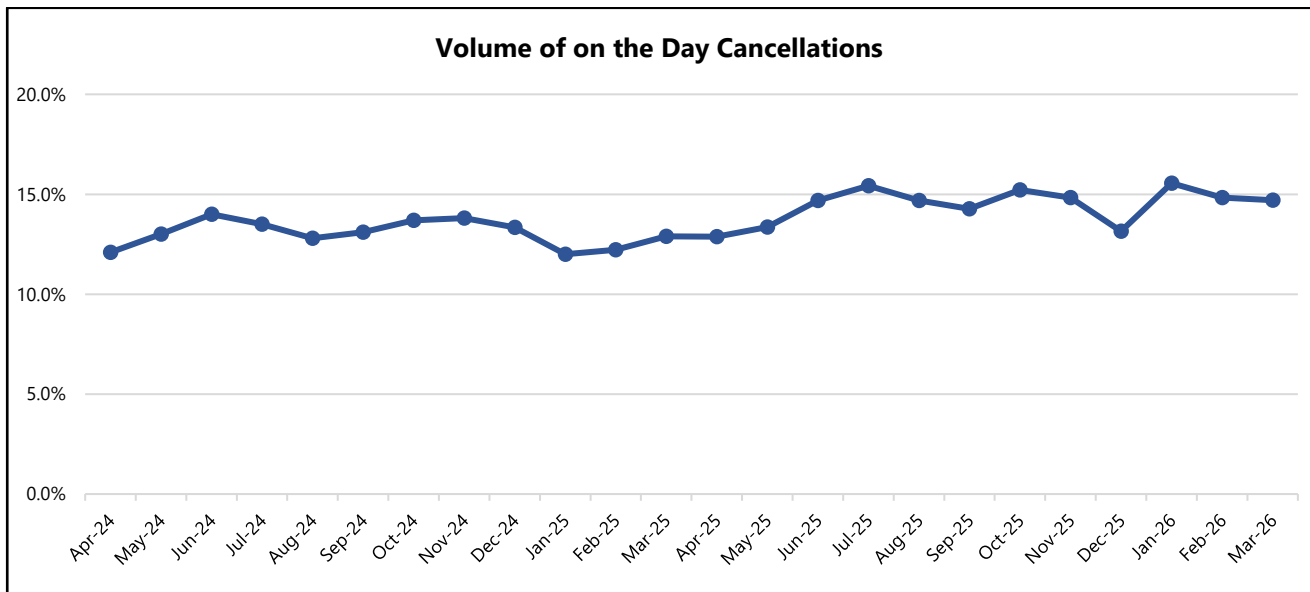
Daily average journey time
April 2021 - Dec 2025



Renal Completed Journeys - Ambulance Mobility Only



There are also factors which affect capacity, most significant of which is the number of journeys which are planned and then not required. This is often as a result of hospital appointments being cancelled and the NEPTS service not being informed in advance. The level of on the day cancellations is currently running at 15% of all planned activity, which, if reduced, would provide additional capacity to deal with unmet demand.



Notwithstanding these issues, performance against service timeliness indicators is now consistently higher than at any time since the creation of the NEPTS service. The below table shows performance against the key standards for 2025 and 2019; the green highlight indicates measures that are above the expected service standards.

Key Measure	2019	2025	Difference
Inward Outpatient 1	59.4%	72.9%	13.5%
Inbound Oncology 1	62.4%	78.1%	15.7%
Inbound Renal 1	58.6%	73.9%	15.3%
Outbound Outpatient	77.8%	76.4%	-1.4%
Outbound Oncology	77.1%	79.6%	2.5%
Outbound Renal 1	69.1%	75.1%	6.0%
D&T Advanced	67.5%	80.3%	12.8%
D&T Same Day	97.4%	95.3%	-2.1%

Action is required to improve the service that the Trust is commissioned to provide in terms of its ability to meet demand and to reduce the unacceptable levels of cancellations. The Trust works very closely with commissioners and health boards through the JCC's Delivery Assurance Group to deliver the best possible performance for the patient. Actions that have or are being taken include:

- Re-rostering of all Trust resources, to better match shifts with demand. Re-rostering is complex and sensitive and so the Trust is utilising an external partner to work through the detail, including using a number of staff working parties to reach final agreement. Modelling identified that the Trust could make an efficiency gain of +354 patient journeys per week or 18,458 a year whilst also producing workable shift patterns for our people. The new rosters are likely to be implemented in Q1 2026/27.
- This year has seen the introduction of SMS messaging, allowing the Trust to contact patients if their transport is going to be cancelled, providing an improved patient experience offer. Work is ongoing to make this a two-way messaging service, allowing patients to cancel their transport easily.
- In partnership with Hywel Dda University Health Board, work has been undertaken to align and link the health board outpatient system with the Trust's system. This has allowed the Trust to identify hospital appointments that have been cancelled and thus cancel transport arrangements in time to reallocate resource. In the first 5 months of operation, a total of 413 journeys have been able to be cancelled in time to utilise resource elsewhere. Work will be ongoing to roll this out, if possible, to all health boards.
- Modelling has been undertaken on a number of options to reduce cancellations, which will be discussed in more detail with commissioners. Opportunities for the Trust and health boards include reducing eligibility for walking patients allowing more capacity for patients who have to be transported in an ambulance; relaxing performance criteria; reducing wait and return NEPTS vehicle downtime; prioritising WAST transported patients in clinics; and reducing journeys cancelled on the day.
- It would be timely to review NEPTS eligibility criteria, but it is recognised that this a matter for Welsh Government and Commissioners. In addition, there would be benefit in identifying the impact of health board plans to increase the use of digital and virtual appointments. In the meantime, the Trust will continue to work on increasing productivity and reducing inefficiency.

Quality and safety of services and patient feedback

The Duty of Quality has been a cornerstone to the transformation work the Trust has undertaken over the last couple of years. Through the application of this Duty, the Trust has taken a considered approach to how it could play a greater role as a system partner to reducing the level of harm being experienced by patients. The Trust uses quality and continuous improvement methods to test and implement service improvement at a local and national level, it has adopted a robust approach to securing quality impact assessments that includes the creation of a Clinical Advisory Group to review and recommend adoption and, it has adopted a robust quality management approach to securing organisational assurance on service quality.

The Trust consistently aspires to offer a high-quality emergency and urgent care service. However, it is recognised that there are occasions when those standards of care are not met for too many patients. The previous sections have set out some of the reasons that this has been the case, as well as the corporate level risk the Trust is managing, and the many actions that the Trust has been taking, with system partners, to improve care and outcomes. The Trust has consistently sought to be transparent when supporting families who have not experienced the standard of care it aspires to deliver. This is primarily achieved through the application of the Duty of Candour and the dedicated work of the Trust's Putting Things Right team and clinical colleagues from across the Trust who actively support individual cases.

The experiences captured through the Coroner, Medical Examiner and the Trust's complaints profile illustrate the human reality behind system failure: prolonged pain, suffering, indignity and trauma for patients and families as they wait for care that does not arrive in time. This is shared with the Trust Board and Quality, Patient Experience and Safety (QUEST) Committee through both insights reports and through the use of lived experience sharing by patients, family members and Trust staff to ensure that the human toll of failure always remains a conscious priority.

The Trust is not complacent and recognises that there is much to do to minimise harm and reduce variation to improve the experience and outcome for patients. As indicated above, the board and QUEST Committee have received regular updates on actions taken to mitigate harm, and performance reports regularly generate discussion, scrutiny and challenge on what more can be done in this realm. While some actions are outside the gift of the Trust, many remain within it, and there is significant commitment to continue both to

improve our own services, while working closely with health boards, the JCC and Welsh Government to deliver improvements across the system.

Nationally Reportable Incidents and Complaints

For the period April 2025 to March 2026, the Trust reported 53 Nationally Reportable Incidents (NRI) and in March 2026, 19 were overdue for incident closure. Where an NRI or serious incident is identified that is attributable to another party, it is referred to the respective party under the All-Wales Joint Investigation Framework and, for the period March 2025 to February 2026, there were 139 reported. In most instances these are because of poor availability of resources as a result of delays in transfers of care.

For the period April 2025 to March 2026 the Trust received 1,583 complaints. The majority of these related either to NEPTS and patient transport eligibility criteria or delays in response to 999 and NHS 111 Wales calls.

In March 2025 the Trust received two Public Service Ombudsman Wales Public Interest Reports, the recommendations of which have been accepted.

It is acknowledged as unacceptable that the Trust has not reached the required performance level for concerns for more than 18 months. A Trust recovery plan identified three key areas affecting performance and response times; high complaint volumes resulting from delays in attendance and application of the patient eligibility criteria for patient transport, complexity of investigations having increased as a result of changes to the 999 service model and availability of investigators.

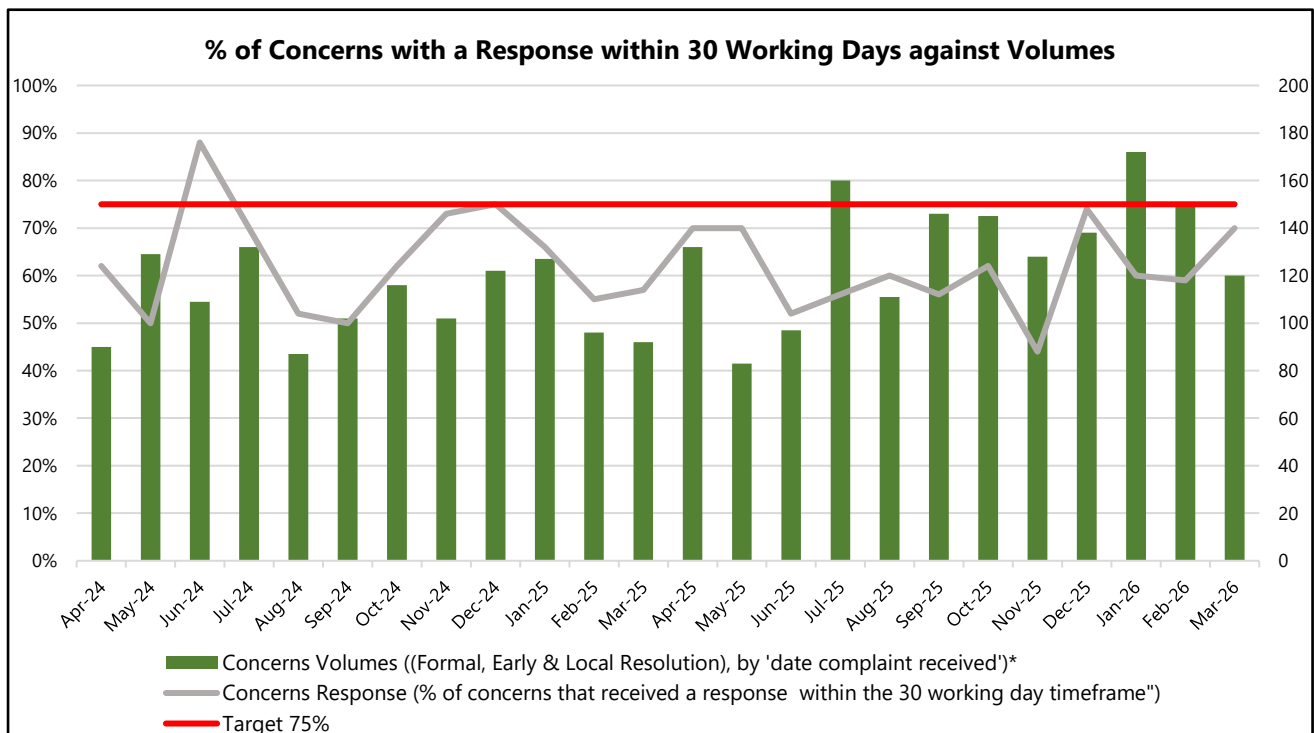
A further concern has been increased sickness absence within the Putting Things Right Team which has required enhanced support from the People and Culture Services team to secure wellbeing and support to colleagues working directly with the individuals and families /carers experiencing these delays.

Key actions being taken to improve performance have included:

- an increased financial allocation to operational teams and the release of senior clinicians from the clinical model transformation and ambulance performance framework implementation to increase investigation capacity

- working with patient transport services to improve call centre scripts and reduce the volume of formal complaints
- the establishment of a concerns management improvement programme board with close monitoring by the Executive Leadership Team, with oversight of improvements being regularly reported to the Quality, Patient Experience and Safety Committee and the board.

Critically for the 999 service, the complaint and incident volume and complexity are in large part driven by delays in responding to patients, either remotely or face to face, due to volume of calls being received or the availability of ambulance crews when they are experiencing delays in transfers of care to hospital colleagues.



Patient experience and quality improvement

Understanding patient experience and using that intelligence to inform services is of the utmost importance, particularly at this time of considerable change in the way services are delivered. Patient experience is included within the scope of recently commissioned academic evaluation of the refreshed clinical model and performance management framework, while the organisation's Patient Experience and Community Involvement (PECI) team continues to secure patient insight through a range of routes.

A recent key area of focus for the Peci and Information Governance teams this year has been securing Information Commissioner's Office approval to adopt SMS (texting) as a route to gaining patient feedback at a scale reflective of the service provided. The organisation has now approved a data privacy impact assessment for the use of SMS in 999 services and is in the final stages of completing one for 111. Work is underway to implement 999 SMS patient experience, and it is anticipated that this will offer significant improvement in the level of insight gained and the opportunity to review this alongside population health analytics to improve service delivery and better understand how WAST can play its part in targeting our approach to reducing health inequalities.

There has also been significant work undertaken to secure improvements in the experience of people using NEPTS. As a result of this work, the specification of newly commissioned patient transport vehicles has changed, and measures introduced to existing fleet that improve the experience of people living with dementia. Work has also been completed to support the NEPTS team working with patients requesting transport who do not meet the eligibility criteria that has reduced the number of complaints received, albeit they remain high – this is also linked to the work on reducing complaints.

Healthcare acquired infection

The Trust has recently reconfigured and recruited to the Infection, Prevention and Control team to secure appropriate specialist advice, including employing a pharmacist to lead on antimicrobial stewardship. Further to completion of a baseline assessment of our approach and the development of a local improvement plan, the team are currently reassessing the Trust position against the Welsh Government IPC Quality Statement and will also do this in line with the pending Code of Practice for Healthcare Acquired infection.

A key area of development over the last year has been the roll-out of powered air purifying respirators to all emergency ambulances and response cars to secure high standards of

respiratory protection for staff and patients in the event of attending a patient with a highly contagious infectious disease or the need to have universal protection in place to respond to a community infectious disease outbreak. The team are also working collaboratively with Public Health Wales and NHS partners to ensure the Trust contributes effectively to the Clostridium Difficile Learning Collaborative with a specific focus on decisions to convey and the associated conveyance actions.

Safeguarding

Safeguarding is integral to the Trust's public accountability and organisational culture. Through established governance arrangements, transparent reporting and active learning, the Trust assures itself that safeguarding responsibilities for both patients and the workforce are being met in line with national requirements and are embedded within our approach to continuous improvement.

The Safeguarding team work closely with the Public Health Wales National Safeguarding Service to secure active engagement with Local Safeguarding Boards and participate directly in Serious Case Reviews where the Trust has been an active Party. The number of Safeguarding Referrals by Trust staff has increased across Vulnerable Adults, Children and Young People over the last year. For Vulnerable Adults, this increase has primarily been driven by referral for care and support and for Children and Young People, this increase has been for individuals considered to be at risk.

DELIVERING IN PARTNERSHIP

As one of very few pan-Wales public bodies, the Trust has a multiplicity of stakeholders, which can make engagement complex and fragmented. The Trust has taken action to prioritise these key relationships given the benefits accrued.

System leadership and effective partnership working

The Trust is commissioned to provide its services by the JCC. The Trust's Chief Executive is invited to attend and participate in committee meetings, regular Director-level provider / JCC performance meetings have recently been established, and colleagues actively participate in the full range of service specific commissioning fora. Commissioners set commissioning intentions for the organisation each year which are reflected in the Trust's plans, with progress against these reported regularly throughout the year.

As a statutory organisation, the Trust participates in a range of system wide programmes: the Chief Executive and Executive Director of Strategy, Planning and Performance sit on the Six Goals Programme Board; the Chief Executive is a member of the newly established Community by Design Programme; and the Trust is represented at a senior level on the Integrated Community Care System National Leadership and Delivery Groups. These provide opportunities for the Trust to participate in and influence system-wide strategy and delivery.

The relationship with commissioners continues at a local level, with Trust colleagues actively contributing to a range of health board structures supporting urgent and emergency care. There has been a recognition that further time is required to develop strategic thinking in relation to the future vision for ambulance and 111 services, and consideration is being given within the JCC as to the most appropriate mechanisms to facilitate this in the future.

The Chief Executive is an active participant and member in the Chief Executive Management team meetings and NHS Leadership Board. As a Category 1 Responder according to Civil Contingencies Act, the Trust sustains its involvement across all four Local Resilience Forums in Wales, and also in other EPRR groups.

Stakeholder engagement and social partnership

While a decade ago the issues of reintegrating the Trust as a key player within the wider health and care system were acute, this is less the case now. The Trust has made good progress in being regarded by many stakeholders as an innovative system partner and, while there is no doubt some way to go, the organisation is in a very different place from where it found itself some 10 years-plus ago.

Over the past few years, the focus of the Trust's stakeholder engagement activity has been both on gaining support for, and understanding of, the evolution of its clinical model, together with an appreciation of the impact the Trust, as one of the very few pan-Wales NHS providers, can have on the wider NHS Wales system with the right level of collaboration. Involvement from the Trust Board was key to shaping this activity and for them to understand the feedback from stakeholders, including Llais, on the clinical model. Board members were able to speak directly to staff at Chief Executive roadshows, long service and other awards events as well as regular board 'walkabout' visits, to get a sense of the support for the model and its impact on staff and patients.

There has been a focus on gaining representation on, and contributing to statutory partnerships, particularly Regional Partnership Boards, which were originally conduits of Integrated Care Fund monies and more recently the Regional Investment Fund. The Trust has benefited from this in terms of both visibility with partners and funding, notably in support of falls and mental health response services. The Trust is now a member of all seven Regional Partnership Boards, holding the Vice-Chair in North Wales.

The Trust also works closely with a number of academic partners, not only in respect of training and education, but also in the research and innovation arena, which reflects the organisation's commitment to embedding university trust status, both in its contribution to research and developing innovation solutions to address challenges, as well as in adopting best practice in its delivery of services.

Supporting staff to pursue their development, whether that is through formal education or in developing their research and innovation ideas, remains central in optimising the benefits that university trust status signifies.

The Trust's relationship with other emergency services is also important, from both a response perspective but also in respect of strategic alliances which can be built upon to support delivery of services to patients. Similarly, the Trust has some strategic partnerships with third sector organisations, such as St John Ambulance Wales, supporting both operational delivery and presenting opportunity for broader collaboration.

For the first time in some years, the Trust Board has recently de-escalated its reputational risk (201), disaggregating the stakeholder and patient experience aspects of the original risk, to more accurately reflect the current position. However, it is recognised that where performance remains fragile and patient experience sub-optimal, the Trust's reputation remains at risk.

The core challenge now is to ensure that the Trust's approach to collaboration, partnership and engagement is focused specifically on a small number of issues which require an acute focus in order to deliver better outcomes for the organisation, its people and the population more broadly.

Given the Trust's existing objectives, its ambitious delivery intentions and its strategic challenges, these more tailored foci for engagement moving forward are likely to include:

- commercial partnerships (both to complement the Trust's commercialisation/financial sustainability agenda, as well as to look at where commercial partnerships may deliver solutions to specific challenges, for example in the digital field)
- academic partnerships (on the research and innovation front, as well as the learning and education and future workforce dimensions)
- public/third sector partnerships (for example, on specific aspects of delivery or infrastructure, and particularly in respect of enhanced engagement with health boards as both delivery partners and commissioners)
- engagement (stakeholder, public and patient) in relation to the Trust's long-term strategy

The Trust continues to invest significant time and energy in strengthening social partnership, delivering a positive impact on workforce engagement and culture. We have established a robust, multi-tiered structure for collaboration across the organisation, starting with Local Partnership Forums where Trade Union Partners (TUPs) and management teams address service-specific issues. This is complemented by the Corporate Partnership Forum, Operational Senior Leadership Team/TUP meetings, and leadership-level forums, all underpinned by governance arrangements. Our Welsh Ambulance Service Partnership Team is our main strategic level partnership forum that meets bi-monthly and reports into the board's People and Culture Committee.

In February 2025, two TUPs co-presented with colleagues from the People & Culture team at the Ambulance Leadership Conference, sharing the Trust's journey to "Walk in Each Other's Shoes", a first for the event. Building on this momentum, March 2025 saw the Trust host its inaugural Social Partnership Conference for managers and TUPs, featuring keynote addresses from the Minister for Culture, Skills and Social Partnership and Shavanah Taj, Trades Union Congress General Secretary. Plans are already underway for similar learning-focused events in 2026, aimed at frontline managers and TUPs.

TUPs play a vital role in Board and Committee meetings, operational task-and-finish groups, case work and project work, ensuring colleagues' voices are consistently represented. While debates and discussions are often robust and challenging, they remain respectful, professional, and constructive, reflecting the strength of our partnership approach.

The People and Culture Committee monitor our principal risk related to maintaining effective and strong TUP relationships at each meeting. Whilst the risk did increase in 2023 and 2024, it has remained at a score of 12 since November 2024.

The Trust is not blind to the residual risk of industrial action moving forward but believes that its much-strengthened TUP relationships will ensure that any action taken on national or, indeed, local issues can be managed effectively, as it was in 2022/23, notwithstanding that any action does pose a patient safety issue.

Pathways of care and broader system integration

The Trust is working collaboratively across the wider urgent and emergency care system to support increased delivery of care closer to home, enabling the rollout of Single Points of Access and implement the national Call Before Dispatch / Call Before Convey programme. These initiatives are designed to reduce unnecessary hospital conveyance and improve patient experience.

However, despite several years of partnership working, progress on community and Emergency Department alternative pathways has been inconsistent. There remains considerable variation across health board areas, particularly regarding acceptance criteria, operating hours and risk appetite. For alternative pathways to be effective in reducing Emergency Department attendances, system-wide consistency is essential. Acceptance criteria must be aligned to patient need, and pathways must be sufficiently robust to support patients with increasingly complex presentations.

It is hoped that greater collaboration with health boards in the forthcoming year, together with more opportunity for strategic discussion, through the JCC mechanisms, improved executive to executive interaction with health boards and participation in initiatives like Community By Design will see a step change in both the consistency and availability of community pathways across Wales, which will enable patients to flow more seamlessly to the most appropriate avenue of care.

Women's health plan

Women's health, particularly maternity and neonatal care, remains a critical priority for the Trust. Unplanned maternity and neonatal incidents in out-of-hospital settings present unique vulnerabilities, and the Trust has focused on ensuring timely, clinically appropriate decision-making across urgent and emergency care pathways to support staff and provide safe, compassionate care for women, babies and their families.

The Trust recognises the anxiety that pregnancy, particularly in its early stages, can bring for women and families. Continued focus is to ensure that anyone contacting NHS 111 Wales or 999 is treated with compassion and supported through care pathways that are clinically appropriate, emotionally responsive and tailored to individual need. The Trust is committed to working towards a system where women and families receive the right care, first time, through pathways that are clear, safe and responsive.

This commitment has driven strengthened leadership, governance and clinical focus over the last eighteen months to improve safety, consistency and system integration. The Trust has played an active role in promoting pre-hospital emergency and neonatal safety across Wales, working in partnership with health boards and national stakeholders.

This has included strengthening access to timely clinical advice for frontline teams and service users, improving escalation pathways to support rapid and safe transfer of women and babies when required, and embedding learning through timely and proportionate incident review. Targeted improvements have been delivered in pre-arrival instructions, clinical guidance and professional support for staff, alongside clearer interfaces between urgent care and maternity and neonatal services, contributing to improved equity and consistency of care.

Building on this foundation, the Trust is working with the Welsh Government chief Midwifery Officer to scope a National Maternity Line. This future programme, if commissioned, would improve access to specialist maternity advice, reduce variation in decision-making, and support safer care closer to home, with clear escalation routes for face-to-face or emergency care when clinically required. This approach reflects learning from incidents, reviews and service user feedback, and aligns with wider system efforts to strengthen maternity and neonatal safety.

The Trust also recognises the importance of a whole-pathway approach to women's health. Work aligned to perinatal mental health is being considered alongside maternity and neonatal care, recognising the interaction between mental health, safeguarding, access to services and outcomes for both parent and baby. This includes strengthening awareness, escalation and partnership working to ensure timely and appropriate support for those experiencing perinatal mental health needs.

Overcoming health inequalities

The Trust has worked with Public Health Wales to develop placement opportunities for Public Health Specialist Registrars (SpR). The first SpR was hosted in 2025 and led on several pieces of work including undertaking a baseline assessment of the Trust's approach to population and public health using an assessment tool that has been adopted by UK ambulance services. Recommendations from the SpR have been considered and will inform the evaluation of the Clinical Model Transformation and, how population health analysis is built into future reporting.

A key area of focus in recent months has been considering the development of insight into health determinants that influence the outcomes of patients in the Trust's care. Specifically, the integrated data services team that will secure output area-based analyses to identify possible factors, including deprivation, rurality and ethnicity.

STRENGTHENING THE ORGANISATION

The Trust takes the stability, efficiency and effectiveness of its organisation seriously. The sustainability of the organisation is one of the key tenets underpinning its wellbeing objectives, as required by the Wellbeing of Future Generations Act.

Wellbeing of Future Generations Act

The Trust has celebrated the first anniversary of its pledge to protect the wellbeing of future generations. The Trust's wellbeing objectives were published a year ago under the Wellbeing of Future Generations (Wales) Act 2015, which requires public bodies across Wales to work together to improve the long-term social, economic, environmental and cultural wellbeing of Wales.

The Trust has three wellbeing objectives focused on its role as an employer, a provider of care and as an anchor organisation committed to long-term sustainability. These objectives were developed with staff and Trade Union partners. Key achievements in the Trust's three priority areas over the past year include:

A socially responsible and inclusive employer:

- the Trust held its first social partnership conference to unite senior leaders, Trade Union partners and staff, with an opening address by Jack Sargeant MS, Minister for Culture, Skills and Social Partnership
- the volunteer cohort has grown to nearly 900, including Community First Responders, Community Welfare Responders and Volunteer Car Service Drivers, with several moving into full-time, paid roles as part of its 'Volunteer to Career' approach, providing opportunities for people across Wales
- the Trust pledged to become an Endometriosis Friendly Employer, support staff with the disease and tackle menstrual health taboos in the workplace.

An innovative and sustainable organisation:

- ten fully electric maxus vehicles joined the Trust's fleet, alongside 20 Ford Transit Custom plug-in hybrids thanks to a £22.4 million investment by Welsh Government in cleaner, greener vehicles
- the Trust is trialling drone-delivered defibrillators in partnership with the University of Warwick and SkyBound to explore if they could make a difference to someone in cardiac arrest
- NHS 111 Wales launched Albot, an AI-powered virtual assistant to provide faster, more seamless health advice online as part of broader improvements to the website
- the Trust's work to digitise patient records has been shortlisted for a HSJ Digital Award in the Outstanding Achievement in EPR Implementation and Optimisation category

A pro-active, accessible and equitable care provider:

- the Trust introduced new 999 call categories to ensure patients get the right care for their needs. The changes are in response to new performance measures by Welsh Government and the continued focus on patient outcomes, not solely on response times

- new specialist clinicians have been appointed to support paramedics and nurses in clinical contact centres to deliver remote consultations, enabling more patients to receive care closer to home
- the Trust is now the host organisation for Save a Life Cymru, a programme to promote early CPR and defibrillation and improve accessibility of defibrillators across Wales.

The Trust is building on these objectives within the 2026-29 IMTP. The Trust's 2026-29 IMTP was approved by the Trust Board on the 26 March 2026.

Corporate governance and risk management

The Trust has maintained strong corporate governance and financial control, evidenced by a positive Audit Wales Structured Assessment and by remaining at escalation level one. An independent Board effectiveness review has been commissioned to further strengthen strategic grip and capacity. The Trust has embedded a strong Board-level risk culture, with principal risks linked to strategic objectives and subject to regular oversights. The Trust is developing and embedding a strategic Board Assurance Framework (BAF) and risk appetite statements as part of the 2026/27 strategy refresh. More on these areas of governance are set out in more detail in Part 2 Accountability Report.

Financial position and sustainability

The Trust has a strong record of financial delivery, balancing its budget without the need of any external support for each of the last 10 years. This is underpinned by strong financial management and probity which is evidenced in a range of external evaluations, including the Audit Wales annual Structured Assessments, varying Internal Audit Reports and by having an unqualified opinion on its Annual Accounts.

The Trust developed an ambitious but achievable financial plan for 2025/26 as part of the IMTP, presenting a balanced financial plan but not without some inherent risks, including in relation to savings delivery assumptions. The financial plan was based on a set of key income assumptions along with an ambitious savings target of £8.5m (c3%).

The revenue financial performance at year end for 2025/26 was a surplus of £78k in line with the financial savings plans (£8.5m) that support the IMTP, gross savings of £8.555m was achieved during the year 2025/26, so a small overachievement of £0.055m. One further positive is the level of recurring savings that are now being delivered, which is increasing

year on year. Public Sector Payment Policy was on track with performance of 98.4% for the number, and 98.8% of the value of non-NHS invoices paid within 30 days (target 95%). The 2025/26 capital expenditure limit was set at £33.176m, and the same figure was spent during the year.

Further information can be found in the financial statements in Part 3, which have been prepared on a going concern basis. It is noted that in year Technical Update four issued by Welsh Government on the 5 December 2025 in relation to '2025-26 Discount rates for general provisions, post-employment benefits, financial instruments and leases (under IFRS 16): announcement of rates' was applicable to the Trust.

The Financial Sustainability Programme established in May 2022, was created to deliver financial sustainability, assurance, and oversight to enable the delivery of IMTP objectives. Since its inception, the programme has focused on achieving savings and efficiencies while also identifying opportunities to generate new income. Going forward, it will monitor saving plans and delivery and will consider the outcome of the JCC service review and benchmarking to transform services to be effective, helping plan for future financial years. In January 2024, Akeso Consultancy was engaged to undertake market analysis of commercial opportunities, and by March 2024, the findings were presented to the board.

The recommendations were accepted, and funding was approved to recruit a Head of Commercial Development, who commenced their role in October 2025. Through a dedicated Commercial Steering Committee, the Trust will seek to build trusted and innovative commercial partnerships, create sustainable value, and enable reinvestment in patient care and community wellbeing across Wales. The first 12 months will be spent building capacity with income targets then to be identified for 2027/28 and beyond.

Recent developments have maintained a strong focus on both cost efficiencies and income generation. All 24 recommendations from the 2023 Administrative and Support Review have been implemented or embedded within directorate plans, and the review has been formally closed with endorsement from the FSP Governance Group.

Additionally, a comprehensive organisation-wide Service Review was completed in 2023, engaging more than 50 service areas and generating more than 330 improvement proposals. These recommendations have been structured into four tiers of implementation, supported by governance mechanisms to ensure prioritisation, accountability, and benefits

Metric	As at March 2026	Trend	Commentary
People Networks	Membership at more than 1,000 across 10 networks	↔	Almost a quarter of the workforce is now engaged with the Trust's People Networks. Ten People Networks are in operation to support colleagues who have lived experience or are allies to people who may face disadvantage or discrimination. Having seen the benefits of current networks, this year there has been an appetite to establish a new Welsh Language and Culture Network and a new Veterans Network. A review of the Trust's People Networks is planned for 2026 with the introduction of Executive Sponsors for each network to strengthen the relationship between the networks and the Trust Board to help influence change and improve decision making.
Disciplinary cases	46 open cases	↔	Consistent with other reporting periods
Formal request for resolution	13 requests	↔	Consistent with other reporting periods
Turnover	7.75%	↔	Consistent, indicating improved retention and job satisfaction linked to Our WAST Way and wellbeing initiatives.
Absence (rolling 12 month)	7.92%	↔	Consistent with previous periods
Absence (in month)	7.47%	↓	Slight downward trend over three months but remains above the planned abstraction rate and is therefore affecting our ability to fully deploy resources. However, this mirrors seasonal pressures (Flu/RSV), with examples of several

Metric	As at March 2026	Trend	Commentary
			health boards and WAST (in some circumstances) already mandating mask wearing to minimise further staff infection. From February 2026 the Occupational Health & Wellbeing Team have moved into the People Services Team which will result in a multi-disciplinary team approach to holistic absence support to managers and employees.
Statutory and mandatory training	91.62%	↑	Slight increase from previous return and remains above Welsh Government target of 85%, reinforcing commitment to learning and regulatory compliance.
PADR (see below)	76.65%	↑	Consistent with previous periods, highlighting need for stronger embedding of performance and development conversations. Slight upward trend but remains below WG 85% target.

Organisational culture

The Trust has worked hard for a number of years to improve its leadership and culture while consolidating its governance to ensure rigour, grip and continuity. One particular facet in which considerable time and resource has been invested is in creating a sexually safe and inclusive culture, where colleagues feel able to speak up. This has led to the Trust becoming a sector-leading organisation in the realm of organisational cultural change.

The Trust has made notable progress in delivering Strategic Equality Plan (SEP) objectives. Workforce diversity has improved, with increases in representation among ethnic minority staff, colleagues with disabilities, LGBTQ+ communities and Welsh speakers. The gender pay gap has reduced to 5.3%, and early analysis of the Workforce Race Equality Standard (WRES) indicates positive changes in the experiences of ethnic minority staff and widening of representation. Gender balance remains strong with women now accounting for 55.6% of the workforce. These achievements have been supported by initiatives focused on

leadership and culture, inclusive recruitment campaigns, and improved access to interpretation and translation services, including British Sign Language.

Despite these achievements, challenges remain, particularly around competing priorities and resource constraints, which can limit engagement with SEP initiatives. Current workforce demographics also present barriers to fully realising the Trust's ambition of becoming a truly inclusive employer and service provider.

The Trust is strengthening its approach to reviewing and shaping culture across the organisation through a structured, evidence-based organisational development process called the "Working Well Together" framework, underpinned by the Cultural Early Warning Score (CEWS) tool. CEWS has been developed in-house and acts as a supportive, interactive guide for managers and teams to collaboratively assess their team culture, addressing key indicators such as engagement, relationship dynamics, change, wellbeing, behavioural concerns, attendance, and other key people metrics. It is now being shared with a number of NHS organisations across Wales to facilitate proactive assessment and tracking of cultural change improvement. The impact of the tool and associated support has been positive when adopted in specific areas of the business and this evidence-based approach of achieving sustainable cultural change at a local level has been welcomed and shared wider. Pilot feedback has shown that using CEWS created space for open, honest conversations, exploring themes or reasons impacting their culture that teams may not have previously had, strengthening shared understanding, increasing buy-in and enabling staff to actively contribute to identifying and addressing cultural concerns and feeling their voice has been heard.

Speaking Up Safely remains an ongoing commitment for the Trust, creating a culture where staff feel empowered to raise concerns safely and confidently. The Speaking Up Safely Annual Report for the period 1 July 2024 to 30 June 2025 shows that 113 concerns were raised, with 56% submitted directly to the Guardian and 44% via the Work in Confidence platform. The NWSSP audit awarded a reasonable assurance rating, reflecting robust governance and processes.

Welsh language

The Trust values and respects our Welsh speaking staff, service users and stakeholders, actively supporting the recruitment, retention, and development of Welsh speakers across the organisation. Delivering bilingual services is fundamental to providing safe, equitable and person-centre care, particularly for those priority groups identified in Mwy na Geiriau / More Than Just Words.

The Trust's Welsh Language Framework, which incorporates the More Than Just Words Action Plan 2022-2027, sets out the Trust's aims and objectives to increase the visibility, accessibility, and everyday day use of Welsh and opportunities for the Welsh language. It also outlines targets to enhance support for Welsh-speaking communities and for our Welsh learners who are developing their language skills.

Strong leadership plays a vital role in advancing this agenda. The board promotes the Welsh language through visible leadership, clear governance arrangements, and integration within strategic planning. It is for this reason that the 'Active Offer' sits alongside the Strategic Equality Plan and takes account of the wider equality, diversity and inclusion work, and the People and Culture Plan with oversight of that plan, and the Welsh Language Standards Annual Report by the board.

Service delivery standards (correspondence and telephone calls) have improved with the introduction of an in-house translation service, as has the ability to quickly translate correspondence, communication platforms and publications more widely and aligning to standards. There is more work to do however on reception services as the first port of call for Welsh speakers.

Policy making standards have improved markedly over the last two years with the introduction of a Welsh Language Policy and integration into the Trust's policy process and has recently been held out by Internal Audit as a substantial assurance objective. An impact assessment for Welsh language features for each Trust policy.

Operational standards compliance (i.e. the use of Welsh internally) is growing stronger each year, with a significant increase in the number of resources available to staff both internally and centrally. 95.96% of staff have self-assessed and recorded their Welsh language skills on the Electronic Staff Record (ESR) system. Staff who assess at level 0 are encouraged to progress to level 1 as they complete Welsh language courses.

There has been a steady increase in the number of service users accessing Welsh language services when calling NHS 111 Wales and NEPTS. Service users are welcomed with a bilingual greeting, followed by our Integrated Voice Response (IVR) system that allows callers to select their preferred language being Welsh or English. During 2023/24 the NHS 111 Wales Service saw a significant increase in performance on Welsh language call answering rising from 18% in 2022/23 to 45%. In 2024/25, performance remained stable at 45.7%. An improvement plan is in place, including targeted recruitment, weekend call handler profiling, and opt-out flexibility for callers. During 2024/25 NEPTS performance on Welsh language call answering was at 77%. A plan is in place to prioritise recruitment of Welsh speakers and align with the broader workforce strategy for 2026/27.

In 2026/27 the Trust will develop its five-year clinical consultation plan aligned to Standard 110. We have worked in partnership with the Welsh Language Commissioner's Office in 2025/26 with a focus on remote clinical care to support a sustainable increase in bilingual service provision.

Welsh speaking investigating officers are now in place should staff wish to have their complaints and disciplinary procedures conducted in Welsh. The intranet Welsh language page has an increasing number of resources for staff with training sessions provided to senior leaders for increasing confidence in the use of Welsh language when conducting meetings. Since the introduction of the mandatory Welsh language awareness course on 1 April 2023, 78% of staff have completed the course. The course is promoted as part of the WAST Welcome Days for new staff and during the promotion of Welsh cultural events. A new Welsh language beginners' course for EMS staff developed in partnership with the National Centre for Learning Welsh. The course which is tutor led on Teams is tailor-made for staff who want to be able to engage with our Welsh speaking patients at that first point of contact.

Record keeping standards shows good upholding of standards, with 1 complaint being received related to Welsh language in 2025/26. A 2025/26 internal audit on Welsh language returned a reasonable assurance rating on our arrangements to embed Welsh language at the Trust.

Staff engagement

Staff engagement is critical to organisational culture and performance. The 2025 NHS Wales Staff Survey response rate was 43.2%, a continued rise from 35.2% in 2024 and 23.2%

in 2023. This upward trend reflects growing colleague participation and confidence that feedback is being acted upon.

Over the past year, approaches to engagement have been strengthened by:

- building behaviourally informed communication
- closing feedback loops and demonstrating visible impact
- introducing quarterly pulse surveys aligned to Our WAST Way to explore emerging themes and support continuous improvement
- providing directorate-level data to enable targeted local action plans

Pulse surveys will continue to help directorates test the effectiveness of actions and make timely adjustments. Once final survey results are available in quarter 4, the Trust will:

- publish an infographic-style organisational overview
- share detailed analysis with the board, executive team, and Trade Union Partners
- identify priority themes to shape next year's pulse survey cycle and wider engagement activity

A comprehensive board to frontline programme is actively maintained, fostering engagement and transparency throughout the workforce. Promoted through a variety of channels such as ELT road shows, Non-Executive Director (NED) visits, WAST Live sessions, blogs, and vlogs. These ongoing activities ensure strong visibility and direct communication between the board and staff across all levels of the organisation.

The Trust is increasingly concerned about the effect the current work environment is having on our staff, as many have reported feeling exhausted and frustrated, alongside a rise in incidents of abuse from patients and the public. Although issues such as burnout and fatigue have been highlighted before through the staff survey, for example, it is evident that these challenges continue to significantly affect our people's personal lives. For this reason, Health and Wellbeing is a priority, offering practical tools and resources to help both colleagues and managers recognise early signs of stress and burnout, facilitate meaningful wellbeing discussions, and make reasonable adjustments for those with long-term health conditions. More detail is provided in the section below.

Alongside this the Trust has recognised that the level of change within the organisation has been significant. The change approach reflects our commitment to valuing our people, recognising the direct link between colleague experience and patient experience. Poorly managed change increases pressure, uncertainty and burnout but done well, it supports

confidence, wellbeing and sustainable performance. Effective change management is being embedded so that supporting people through change is simply how things are done and not an optional extra.

Rather than relying on a small group of specialists, capability is being built throughout the organisation, equipping leaders and teams to lead and support change locally. These skills and behaviours are embedded within leadership and management framework (Our WAST Way), reinforced through a growing Change Community and supported by a bespoke, practical toolkit. Overall, this approach keeps change simple and accessible, aligned with continuous improvement and project delivery, ensuring change feels inclusive, supportive and sustainable

In line with the ambition to be an employer of choice and to enhance the overall employee experience and following the flexible working coaching sessions delivered to the Operations Directorate, between August 2024 and December 2025, a total of 460 flexible working requests were submitted. Of these, 258 have been approved, 9 declined, and 193 remain in progress. Together, these steps are building a more open, responsive, and sustained dialogue with colleagues about their experience at work.

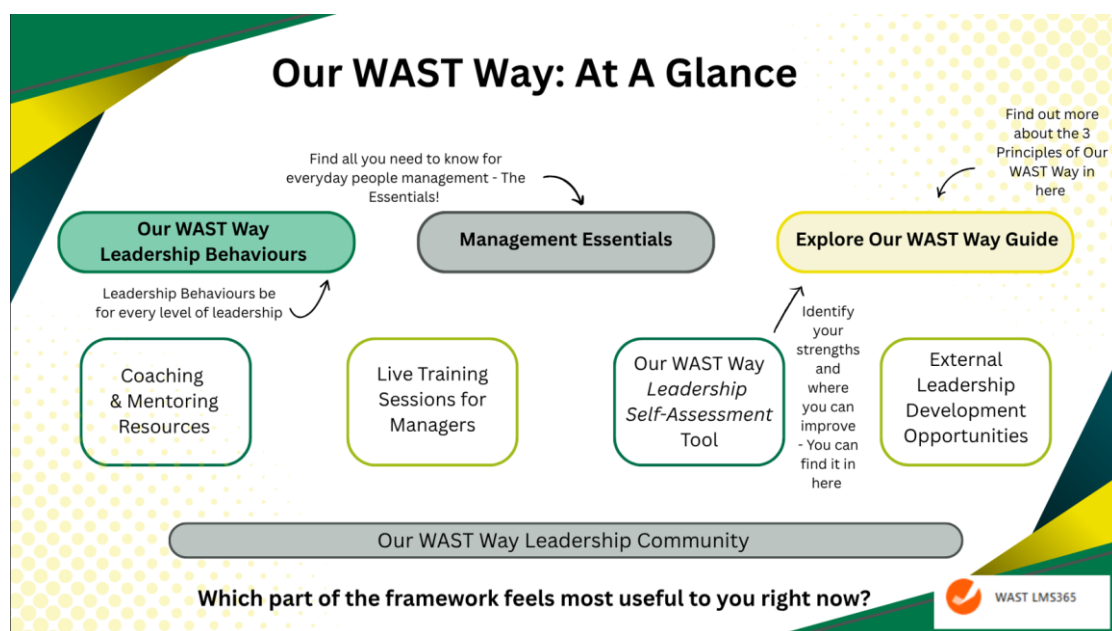
Leadership development

The Trust launched its new leadership and management framework, *Our WAST Way*, in May 2025, built on the principles of Care, Connect, and Value Everyone. It reflects both national leadership standards and what Trust staff have said matters most. Phase One focused on embedding the framework by introducing practical tools to support everyday leadership.



In-year delivery has already shown positive traction. More than 280 colleagues have completed the interactive brochure and self-assessment tool, over 130 have accessed Management Essentials, and over 500 attendances on live learning through Our WAST Way Applied and Essential Conversations. Alongside this, the Leadership Community has now grown to almost 400 colleagues, demonstrating clear appetite for shared learning and connection. This level of meaningful take-up shows the framework is resonating with colleagues and is already helping to build more confident conversations, more consistent leadership practice, and a more connected culture.

The programme is now progressing to phase two, which will focus on aligning formal learning programmes with the framework and strengthening coaching and mentoring capability across leadership levels.



This leadership succession planning approach focuses on strengthening leadership capability at every level. While formal development programmes remain important and future leaders are continued to be supported through national initiatives such as the Aspiring Director of Operations programme for the ambulance sector, as well as programmes delivered by HEIW, NHS Leadership Academy and Academi Wales, the Trust is also prioritising the connections that make leadership effective. This includes building positive relationships and alignment across the organisation.

Recent work has focused on the ELT, its direct reports, and the wider senior leadership community, including the board, all aligned to Our WAST Way principles. Workshops and engagement sessions have been delivered for senior leaders, focusing on collaboration, trust, and cross-functional working. These sessions have strengthened connections across the senior leadership community, helping to build a united leadership community. This provides individuals with exposure to different approaches, areas of work, and opportunities, which will be vital in developing future talent.

The ability of leaders to have effective and meaningful conversations with their staff is critical to improving well-being and resilience. While Performance Appraisal and Development Review (PADR) completion rates remain below the Welsh Government target of 85%, it is important to ensure that PADRs are meaningful conversations that support development and engagement, rather than being seen purely as a compliance exercise. The organisation's focus is therefore on transforming PADR into a process that genuinely adds value. This work sits within the wider Essential Conversations initiative, which aims to build managers' confidence and capability to have regular, informal conversations with their teams. By embedding routine one-to-one 'check-ins' throughout the year, PADRs will be supported by ongoing dialogue, making the annual review more relevant and impactful. As the new PADR process is designed, socialised and finalised, a pilot is planned for quarter 1 2026/27 with wider organisational roll out planned for quarter 3 2026/27.

In relation to the ongoing development of clinical leadership, the changes to the clinical model and the ambulance performance framework increase the importance of effective clinical leadership to ensure improved performance, safety and outcomes.

One example is the development of clinical navigators. These are senior nurses and paramedics who provide real-time clinical oversight within Emergency Medical Services Coordination Centres and, as set out in section 2 above, play a vital role in critical tasks such as high-acuity call reviews, queue safety assessments, and remote clinical support for frontline crews. By embedding clinical leadership into coordination environments, upfront in the call taking process is just one way the Trust ensures that patient care decisions are guided by experienced clinicians, improving safety and efficiency across the system.

In addition, the clinical model transformation programme is driving structural changes to enhance leadership, performance and accountability. This includes implementing our response to the new performance framework, digitising processes to ensure thorough understanding of how our patients flow through the model.

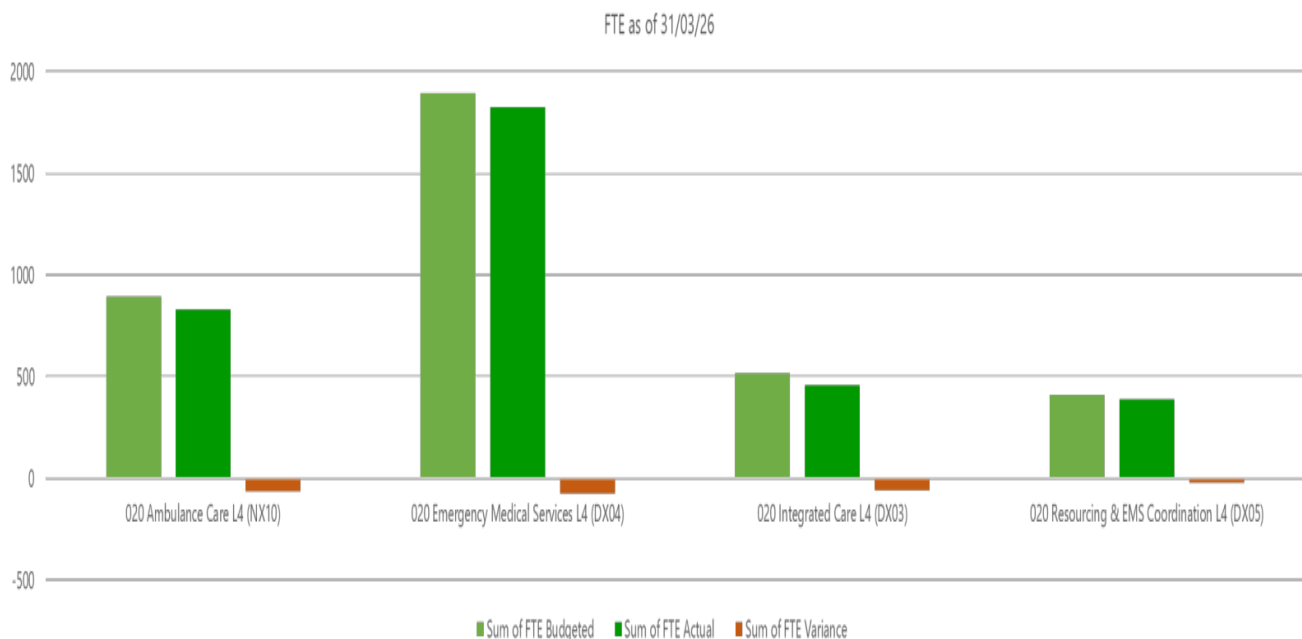
We also see future investment across our clinical workforce to enhance the provision of frontline clinical leadership, with senior clinicians overseeing the development and growth of our workforce, aligning their objectives to our clinical model and, through this, the outcomes within the ambulance performance framework.

All these developments go hand in hand with the education provision to our current and future clinicians. Support from HEIW in areas of work, such as with APPs, has been instrumental in shaping our service provision to be more in line with the evolving patient needs. Education and professional development are central to this strategy. Recent initiatives have addressed gaps in clinical confidence and competence, such as standardising electrocardiogram interpretation training and rolling out AI-assisted diagnostic tools. These programmes not only improve patient outcomes but also empower clinicians to take on leadership roles by equipping them with advanced skills and knowledge. The Trust's commitment to structured continuous professional development and collaboration with universities underscores its long-term vision for sustainable clinical leadership.

Integrating leadership succession planning into Our WAST Way, including mentoring and coaching across leadership levels, will take place starting from 2026/27.

Workforce sustainability

Staff recruitment activity remains a key priority across the Trust to ensure that the right number of staff are in post to deliver services. The visual below shows the vacancy levels in front line services.



In collaboration with the Digital Services Directorate, implemented targeted recruitment and application support initiatives within local Black Asian Minority Ethnic communities have enhanced ethnic diversity across the organisation and its functions.

To address workforce challenges in rural areas, a dedicated Rural Recruitment Task and Finish Group has been established. This looks at creating opportunities for localised recruitment, supporting employment and career progression within rural Welsh communities, and improving retention and stability of the Emergency Ambulance workforce in these regions. The Group has enabled the Trust to identify the main barriers to rural recruitment and to focus actions on these areas, including greater interaction between Workforce Planning, Recruitment and local management teams to specifically target local communities. Within South Gwynedd and North Powys local adverts gauge interest before undertaking engagement with these potential candidates, providing support to help them achieve the required employment pre-requisites for successful selection.

Additionally, a new Recruitment Strategy is currently in development. This strategy will emphasise standardisation and centralisation of recruitment processes across the Trust, inclusive recruitment practices to ensure equity and diversity and strategic attraction and workforce planning to meet future organisational needs. The initial scoping of the strategy is currently underway, with stakeholder engagement due to commence shortly. The aim is for the three-year strategy to be approved and published in quarter 4 26/27, followed by

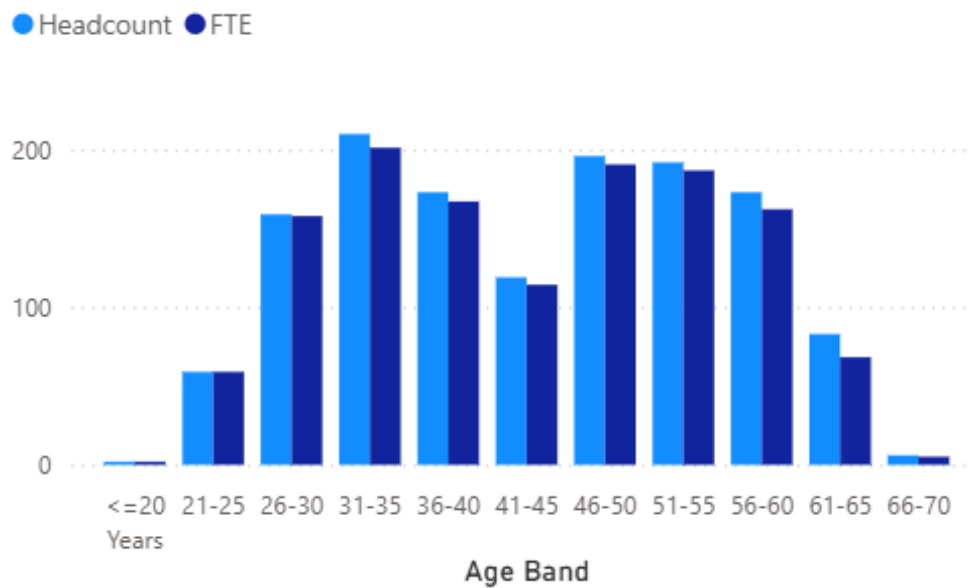
implementation of short-term actions over the following 12 months, and long-term actions across 2028/29 and 2029/30.

The HEIW-funded Retention Lead is approaching the end of a two-year tenure, during which time significant initiatives have been delivered to strengthen staff retention. Key achievements include the design and launch of a Health and Wellbeing Passport and accompanying Manager's Guide, enabling supported conversations and providing clear guidance on reasonable adjustments for colleagues with disabilities.

To enhance onboarding and retention, the Warm WAST Welcome Corporate Digital Handbook has been introduced that brings together essential information on corporate support offers, key policies, people networks, and more, helping new colleagues feel connected, supported, and a sense of belonging from day one.

Retention challenges remain in specific areas, notably among call handlers, where turnover is higher. However, a significant proportion of this movement reflects internal progression into Emergency Medical Service and NEPTS roles, demonstrating positive career development opportunities within the organisation.

Future workforce plans must consider the current age profile of the Emergency Ambulance workforce (including Emergency Medical Technicians (EMT), EAPS, and Paramedic roles), which reflects a broad distribution across age bands. While there is limited visibility of future retirements, historical retirement data across specific roles has been extrapolated to forecast upcoming retirements. The planned retirements within the 56–60 and 61–65 age bands over the coming years will support the reduction of EAP and Paramedic full-time equivalents required to achieve the new emergency ambulance skills mix, which will be achieved over a number of years.



Wellbeing

Within the last 12 months, the Trust launched its Health and Wellbeing Plan, reinforcing a commitment to staff and volunteer wellbeing through a proactive and comprehensive approach. Key developments include enhanced data reporting for assessment and monitoring, and the relaunch of the trauma risk management (TRiM) network to provide peer-based trauma support, supported by ongoing training and expansion of the responder network.

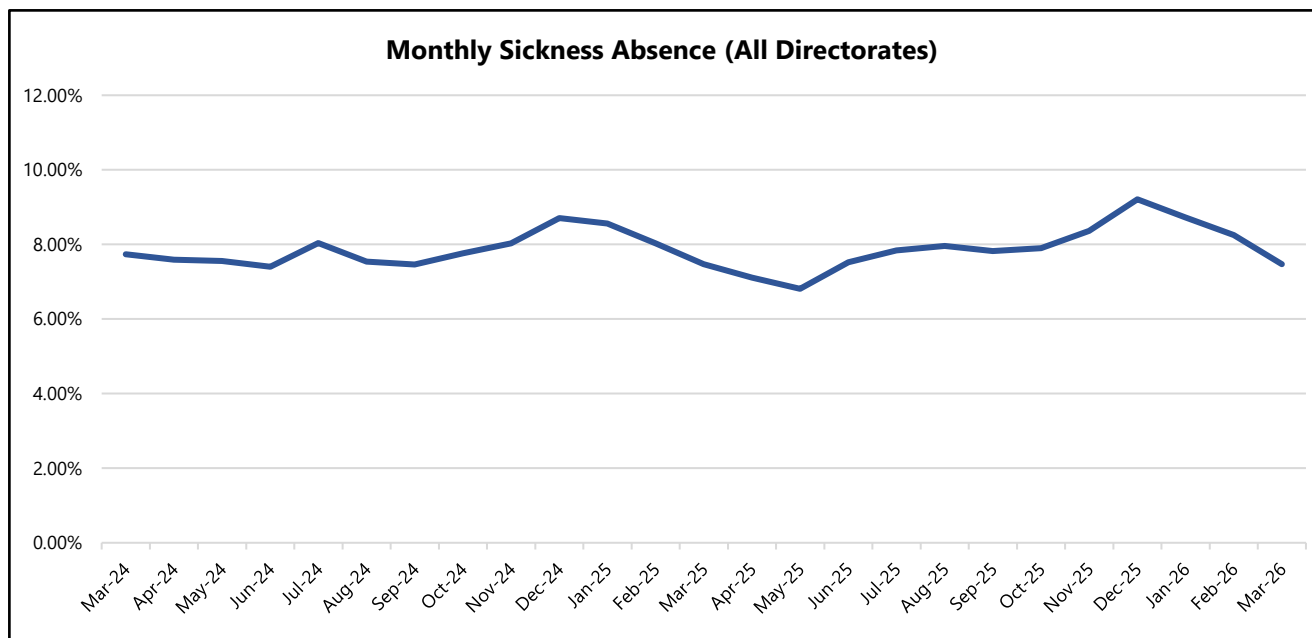
Since its relaunch, the TRiM network has grown to 37 trained responders across the organisation. Demand has increased steadily month on month, reflecting greater organisational awareness and improved confidence in accessing trauma support. Referral volumes rose from 37 at launch in September 2025 to 57 in November, 81 in December, and 65 in January 2026. This upward trend highlights both positive engagement with TRiM and the increasing operational need for timely trauma support. It also underscores the importance of further expanding the responder network to ensure workload is managed safely and sustainably, protecting responders from fatigue and reducing the risk of secondary or vicarious trauma arising from frequent exposure to challenging conversations. Suicide risk training has been integrated within the Wellbeing Team, and a formal suicide risk assessment process is now embedded into our contact structure to address known workforce risk factors. All Occupational Health and Wellbeing staff have completed suicide risk training, and a structured assessment tool is now routinely and consistently applied.

The Employee Assistance Programme (Health Assured) continues to offer confidential counselling, lifestyle and financial advice, alongside physiotherapy referrals and signposting to external agencies, including the TASC (The Ambulance Staff Charity) crisis line where appropriate. EAP usage between February 2025 and January 2026 showed clear peaks in August–October, aligning with wider organisational pressures. Anxiety and low mood were the most common presenting issues, consistent with key drivers of sickness absence across the Trust. More than half of users (57%) chose not to disclose their work area, emphasising the need for strong confidentiality, while those who did disclose were most commonly from clinical contact centres (999/111). Outcomes remain highly positive: 96.7% of individuals in work at the start of therapy stayed in work, and 47.6% of those off work returned by the end of their intervention. This reinforces the EAP’s important role in supporting psychological resilience, sustaining work attendance, and improving return-to-work outcomes following mental health–related absence.

Promotional activity has been refreshed across the organisation to raise awareness of available support, and wellbeing drop-ins remain accessible at contact centres, stations, and remote locations on a rotational basis. Looking ahead, bespoke workshops on Workplace Stress and Sleep Management will launch early in 2026, supported by continued engagement and partnership working to ensure timely, comprehensive, and confidential wellbeing support for all staff.

Attendance/sickness

In March 2022, WAST introduced a structured project management approach to sickness absence with seven workstreams identifying proactive and reactive actions and activities to target absence across the organisation. As a result, absence has reduced from a peak of nearly 12.5% in December 2021 to 9.18% in December 2025 with the lowest organisational absence in May 2025 at 6.81%. However, it is important to note that EMS is 7.87% in December 2025 which is positive considering the ongoing system and environmental challenges experienced by our frontline crews. The pattern of absence follows the same trend lines year on year with peaks in December/January, July/August and smaller peak around March. This year early flu/colds/Covid are impacting the team directly. Trust-wide long-term sickness is currently 6.24%, short term is 2.94%.



A concerted effort by the People Services team supporting operational managers to handle sickness absence cases, manage within the policy framework, increase awareness, improving wellbeing and support as well as training delivery and coaching and mentoring for managers is helping to reduce the figures and efforts continue to further reduce the percentage absence. To support this, the Trust continues to embed a more modern, proactive, and person-centred approach to attendance management. Actions include:

- further embedding compassionate, trauma informed and psychologically safe management practices, ensuring that organisational processes minimise harm and support colleagues' wellbeing

- expanding flexible, personalised work options, including temporary, permanent, and agile working arrangements informed by individual circumstances, to help colleagues remain in work and sustain their employment wherever possible
- using enhanced data and analytics to identify trends, hotspots, and early indicators of wellbeing concerns, enabling more proactive and preventative interventions, including focused deep dives and target action to address root problems
- strengthening health, wellbeing, and early support pathways, including improved signposting, easier access to Occupational Health, Employee Assistance Programmes, and peer support networks
- embedding holistic return to work pathways, with structured support plans, phased returns, wellbeing conversations, and reasonable adjustments tailored to role and condition
- a strategic focus in reducing the number and duration of overrun occurrences within operations. This is balanced by an increase of approval of Time Off In Lieu (TOIL) requests, overall demonstrating a positive impact on colleague health and wellbeing.
- maintaining regular reporting to the Executive Leadership Team, People & Culture Committee and Trust Board, supported by deep dives into specific issues for improved oversight, assurance, and governance
- delivering innovative cultural improvement and employee experience initiatives, with a focus on psychological safety, inclusion, and strengthening team level wellbeing, recognising the strong link between culture, engagement, and reduced absence
- continuing partnership working with trade union partners to address attendance impacting issues such as handover delays, fatigue, workload pressures, and the timely taking of TOIL
- providing robust change management support, ensuring colleagues affected by transformation and restructuring are well supported through clear communication, involvement, and fair processes
- ensuring proactive People Services engagement, including case reviews with senior managers for visibility, consistency, accountability, and the early identification of support needs
- introducing modern managerial capability development, including training in supportive conversations, mental health literacy, and managing complex or long-term health conditions with empathy and confidence.

Sickness absence in the Trust is average for the ambulance sector and caution should be exercised when compared to health board figures because of the different risks of infection and injury in different settings. The sector is high risk for post-traumatic stress disorder (PTSD), mental health and suicide because of the trauma and stress of the role. For example:

- a recent systematic review found that among EMS clinicians (paramedics, ambulance staff, pre-hospital emergency providers), the proportion of deaths due to suicide was 5.2%, more than twice the 2.2% in the general population
- a sector-wide survey of EMS workers suggests very high mental-health burden: many report depression, anxiety, PTSD and "serious suicidal ideation"
- according to data collated by the UK's Association of Ambulance Chief Executives (AACE): male paramedics were quantified as 75% more likely to die by suicide than the national (working) average, i.e. significantly elevated compared with many other jobs

Therefore, it is unsurprising that the primary reason for sickness absence is mental health (3.03%% in December 25), followed by coughs/cold/flu (0.82%) gastro (0.82%), MSK (musculoskeletal) (0.81%), injury/fracture (0.46%) and back problems (0.45%). As noted above, when there is a seasonal surge in infections e.g. colds, flu, RSV (respiratory syncytial virus), this also affects the team directly. Our mental health support offer is covered in the wellbeing section above.

Shift overruns

In previous IMTPs, the Trust has given a commitment to addressing the level of shift overruns within the EMS service, it is known that this is cause of stress and could be a contributor to higher than desired absence levels. In December 2024 there were nearly 3000 shift overruns, with an average overrun time of 41 minutes. In December 2025 this had reduced to around 2400 overruns with an average overrun time of 35 minutes. Whilst this represents some progress in terms of volume and length, the Trust wants to go further. The Trust has implemented a comprehensive, multi-disciplinary approach to tackling operational overruns, prioritising patient care, staff wellbeing, and organisational efficiency. This work is driven by structured governance, regular review meetings, and continuous data analysis, ensuring clear ownership and accountability for every action.

TOIL (time off in lieu)

TOIL remains a high-profile issue in discussions with Trade Union Partners, particularly in relation to staff wellbeing, service delivery, and the risk of industrial action.

The current Resourcing Policy (2014), identified for review through internal audit, is scheduled for update in the coming months. Differing interpretations of the policy have led to disputes, especially regarding staff entitlement to TOIL accrued from mandatory overruns. Notably, more than 60% of TOIL is generated from unplanned extensions to contractual hours, with staff and unions seeking greater flexibility in when TOIL can be taken. It is becoming evident that improvement to hospital handover may not have the direct equivalent impact on reducing overruns.

To address these challenges, a new TOIL process was launched on 15 September 2025, designed to increase flexibility and deliver an additional 11,500 hours per year beyond current approvals. A six-month pilot, starting with EMS, is underway with monthly partnership meetings to review outcomes and ensure consistency in decision-making. Outcomes of the pilot will be monitored through monthly reviews of approvals, declines, staff feedback, and impact on sickness/abstraction rates, and develop a clear position on operational and wellbeing impacts, supported by data on abstraction rates. Early monitored outcomes indicate a positive position with up to 95% of all submitted TOIL approved.

Workforce skill-mix and sustainability

Work continues to support the upskilling of former Band 4 EMT colleagues into Band 5 EAP roles, with all training scheduled for completion by Summer 2026. The desired emergency ambulance skills mix, as agreed by the ELT, was communicated to the organisation in early January 2026. Efforts are underway to align workforce establishment at Band 4 EMT, Band 5 EAP, and Band 6 Paramedic levels in line with this skills mix. However, achieving this balance will require a significant period because of current turnover and progression trends.

With improved retention rates, low vacancy levels within Paramedic roles, and the need to realign the EMS establishment, there is a significantly decreased requirement for newly qualified paramedics (NQPs) within the Trust. Options to accelerate the realignment of EMS roles are being actively explored by the Senior and ELT, who will confirm NQP recruitment numbers for the next intake in early 2026.

The Trust is also committed to increasing urgent care provision with the growth of APPs, ensuring the workforce is more aligned to patient need and strategic direction. Whilst opportunities to grow our APP workforce remain strong, the ELT remains mindful of the current financial envelope, our responsibility to ensure fiscal sustainability and the need to optimise productivity of the current APP cohort.

Agency costs against the total pay figure remains very small and is set out in the staff report in part 2 of this annual report. This is to cover a small number of vacancies, in areas across the Trust which the Trust is having difficulties recruiting into including clinical, digital, fleet and estates. However, it is hoped that some of these agency staff will be replaced by permanent staff in the near future.

Given the uncertainty that remains around some information and communication technology (ICT) funding that has been received on a non-recurrent basis, the Trust continues to utilise agency staff in these roles to deliver the service, which it believes is appropriate given the inability to recruit on a substantive basis.

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, Risk and Assurance Committee (ARAC). This narrative can be found in the 'The Control Framework' section of the Accountability Report.

DIGITAL, INNOVATION AND INFRASTRUCTURE

The Trust continues to invest in digital, innovation and infrastructure as key enablers of safe, resilient and sustainable services, with activity strongly aligned to national priorities. This work is supporting service improvement, future readiness and improved access for patients, while strengthening the organisation's operational foundations.

Realising the potential of digital and innovation

The Trust continues to deliver a maturing and ambitious digital and innovation portfolio that is directly improving operational readiness, patient experience, access to care and the overall resilience of our services. Our programmes demonstrate integrity of delivery, strong governance, tangible operational impact and clear alignment with Welsh Government priorities for a digitally enabled and future-ready NHS Wales.

Digital and innovation at the Trust are focused on one clear purpose: improving patient outcomes, staff safety and service resilience at scale. This approach prioritises safe delivery, operational impact and value for public money, moving beyond pilots into embedded, measurable change across urgent and emergency care. The Digital Plan 2024–2029 sets this out over five pillars that underpin our transformation and culture of innovation:

- everyday essentials – ensuring staff have the tools and skills to deliver care confidently and efficiently
- security, safety and cyber – safeguarding systems and data to maintain trust and resilience
- digital pioneers – empowering frontline teams to lead innovation and experimentation
- digital transformation – redesigning pathways and services to improve patient experience and operational efficiency
- data, information and insight – leveraging analytics and AI for better decisions and forecasting

These pillars guide an approach to embedding digital into everyday practice, supporting staff capability, and driving measurable improvements in care and outcomes. Progress against each pillar is reported to the Finance & Performance Committee who provide assurance to the board. In line with the Cabinet Secretary's guidance, the Trust's digital and innovation programme is:

- driving patient choice, accessibility and efficiency through AI-enabled 111 access, SMS cancellation, expanded language support, and digital triage tools

- supporting new models of care, with agentic AI signposting, remote triage, pathway digitisation and automation to reduce avoidable demand
- delivering measurable improvements, including reduced call handling burden, reduced wasted NEPTS journeys, reduced on-scene times, improved cardiac arrest decision support and enhanced equality of access

Collectively, these digital advances demonstrate the Trust's readiness for the future and strong alignment with the priorities for a modern, accessible and innovative NHS Wales. The Trust is actively discussing the digital opportunities it sees with partners across the system with a view to playing a part in system-wide digital solutions to a number of challenges. More detail on the internal controls in the Trust's related cyber security and information governance can be found in Part 2 Accountability Report.

Infrastructure

Estate

More recently, the Trust has focused on Clinical Contact Centre (CCC) environments alongside a number of ambulance station improvements, to further support the clinical transformation model ambitions. This ensures the Trust can work towards having the right buildings and vehicles in the right place for our staff to provide best and safest care across Wales.

The Trust's Estates Strategic Outline Programme has been fully endorsed by Welsh Government enabling it to work towards producing a series of business cases to achieve its vision, and it continues to work to consider how best to develop solutions for priority schemes.

The Trust has also supported several large-scale Estates scheme's this financial year, through its discretionary capital allocation; these include a new ambulance station in Dolgellau, significant improvements to the station in Monmouth, enhanced facilities to consolidate integrated care on the Matrix site in Swansea which in turn facilitated the ability to vacate Thanet House, and a new fleet workshop in Bangor. These were all schemes to address long standing estate condition issues. These investments will allow staff to move into fit for purpose buildings.

Fleet replacement programme

The latest Trust Fleet Strategic Outline Programme has been fully endorsed by Welsh Government enabling the Trust to produce annual Business Justification Cases (BJCs) for vehicle replacements.

Early in 2025/26 Welsh Government approved the fleet replacement BJCs for the purchase of 141 vehicles with a cost of c£22.453m; this comprised of 44 emergency ambulances, 12 single responder vehicles, 65 large ambulance care vehicles, 13 smaller ambulance care vehicles, two driver training vehicles, three fleet workshop vehicles and two occupational health vehicles. . The ability to deliver on this, on time and within budget, was in part due to the early approval of the scheme funding which allowed the Trust to secure build slots with the vehicle converters.

Environmental sustainability

WAST produced a Decarbonisation Action Plan (DAP) in response to the Welsh Government NHS Wales Decarbonisation Strategic Delivery Plan (NHSW- DSDP). The plan has a range of actions which frame the Trust's decarbonisation response and spans all directorates across the Trust.

Welsh Government, supported by Welsh Government Energy Services (WGES) has refreshed the Strategic Delivery Plan (SDP) which underpins organisation's DAPs. The Trust provided comments on two versions of the document. Version 3 was presented to the National Programme Board and the NHS Leadership Board for endorsement.

The Trust is currently in the process of reviewing the changes required to the DAP in light of the revised SDP. Within the SDP are 25 initiatives across 7 categories. The Trust are named specifically (or within the umbrella of all NHS organisations) in 36 actions.

The Trust is currently considering the methodology for the preparation of the SDP response in the form of a new plan, recognising that the Trust may need to consider some of the specific actions, and the resource implications of supporting these as programmes of work.

Within the refreshed SDP are a series of data metrics. Whilst some of this data may already be collated by the Trust, there are aspects which will require changes to Trust process, or development of mechanisms for capturing newly required data. Once these have been finalised, further consideration will need to be given to the Trust's reporting on this

information. Whilst every attempt will be made to automate data gathering and reporting, it should be noted that this will require time and resource to establish.

Welsh Government has confirmed a change to the previously set public sector carbon reduction targets of 16% reduction by 2025 and 34% reduction by 2030 for carbon emissions. Targets will now focus only on scope 1 and 2 (direct and indirect) emissions and will not include scope 3 (supply chain) emissions. The targeted reduction has been reprofiled to a 41.7% reduction by 2030 across these two categories. This also recognises achievement of the original 16% target reduction between 2018/19 and 2025, with an actual achievement of 17.7%.

Targeted Estates Funding (TEF)

The Trust was successful in obtaining funding for schemes in Abergavenny (£850k) and HART (£156k) this year. Both schemes progressed well with the HART scheme completed in year, and the Abergavenny scheme delivered by the end of the financial year.

Electric and hybrid vehicles

The Trust is in the process of introducing 10 maxus battery electric vehicle (BEV) single responder vehicles, and work is ongoing to evaluate information on battery capacity and range, charging times and performance under response conditions.

The work on implementation of previous cohorts of plug-in hybrid vehicles continues; given that there is an established mechanism for this implementation from previous vehicle procurement rounds, these have been deemed a success, and the Trust continues to support the roll out of these vehicles. However, as more vehicles are introduced to the service, work is required to assess the additional charging infrastructure required to ensure enough site capacity, allowing for effective use of these vehicles.

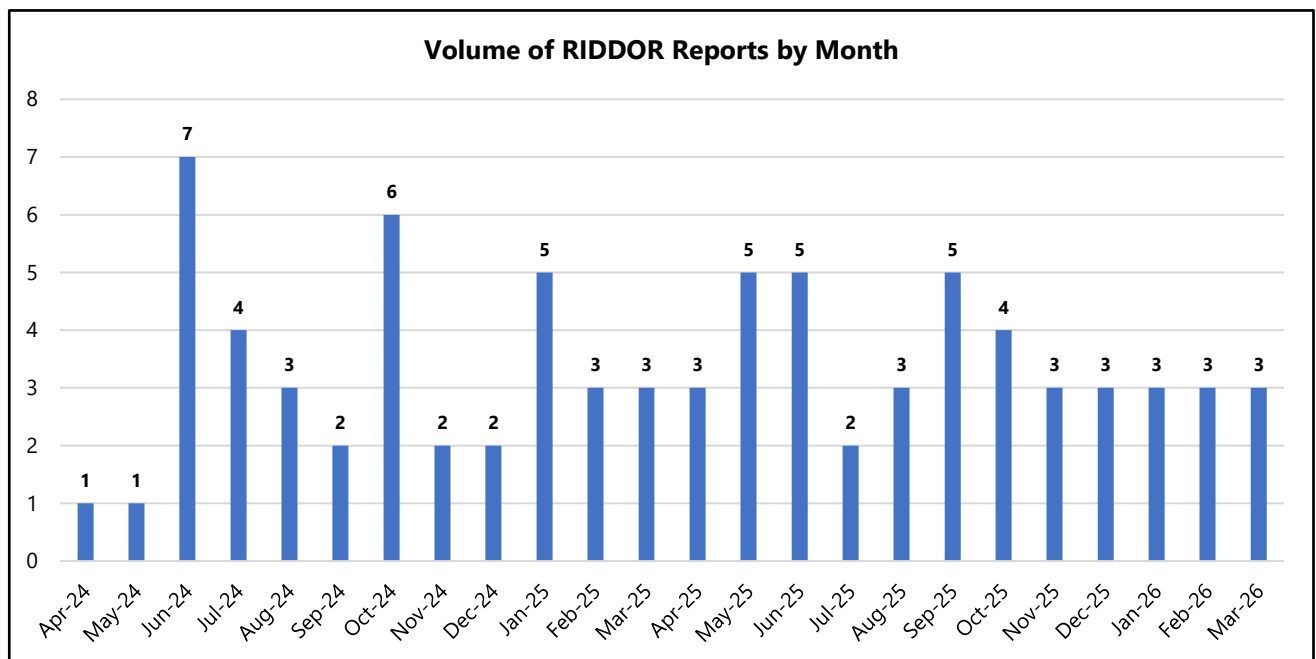
EV rapid charging infrastructure

The Trust has experienced some difficulties in the rapid charging market with two of the previous suppliers withdrawing from the market following successful tendering processes. Work is now focusing on installing 22kw chargers across five Trust sites in 2025/26. Until the Trust is able to develop a programme to install rapid chargers on all major stations, the full-scale rollout of BEV ambulances will remain a significant challenge. It should also be noted that the investment required on certain sites is considerable and there are

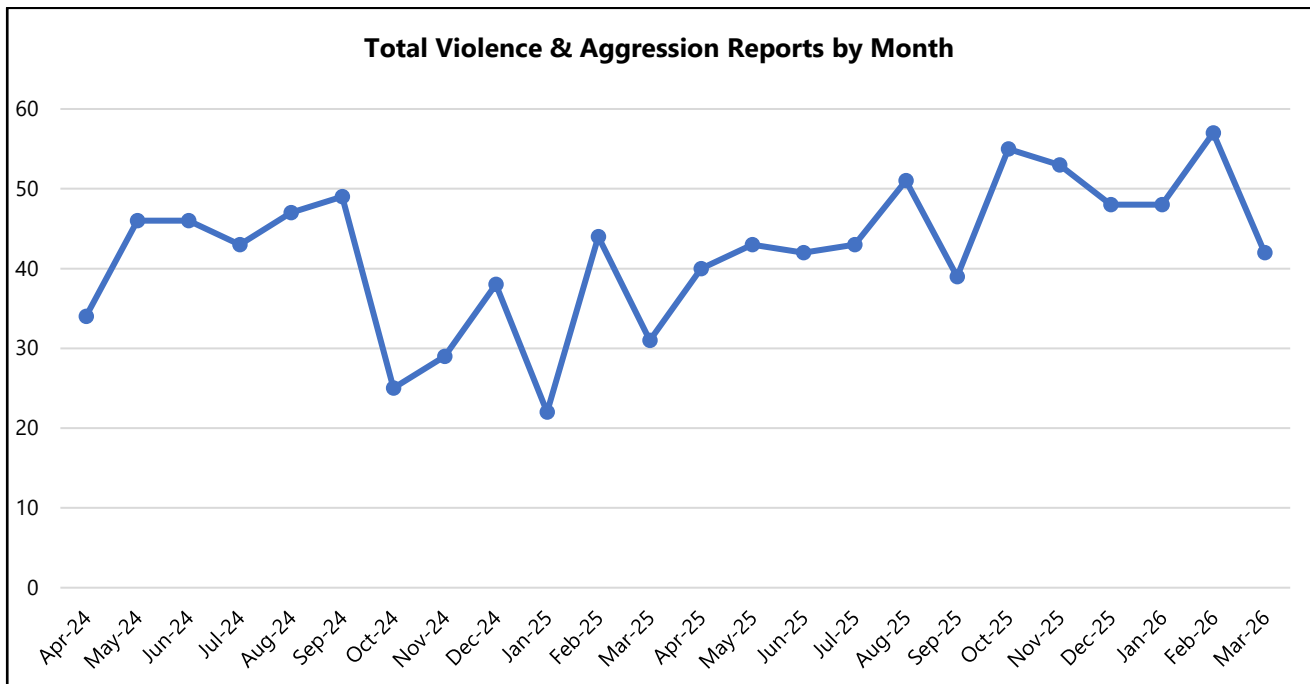
considerable challenges with distribution network operators to arrange and support the upgrades required to the existing infrastructure.

Health & Safety

The two key areas we report on are RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013) and violence & aggression. The graphs for 2025/26 are below.



The volume of RIDDOR incidents has been fairly consistent over the past year, averaging 3.5 incidents per month.



The number Violence & Aggression reports received each month has seen a gradually increasing trend since early 2025 and has averaged 47 incidents a month over the past year, compared to 38 the previous year.

IMTP DELIVERY 2025/26

The 2025/26 Integrated Medium-Term Plan (IMTP) set out an ambitious and wide-ranging programme of work, underpinned by a broad set of key organisational priorities, transformational changes and areas of improvement to be delivered across the year. It was developed in line with the five ways of working sustainable development principles of the Wellbeing of Future Generations Act. The Duty of Quality Report for 2025/26 referred to above aligns with the Health and Care Quality Standards in the Quality Framework.

The Trust met the accountability conditions set by Welsh Government as part of its approval of our IMTP, the evidence for which is included in the performance report. These included delivering the objectives set by the Cabinet Secretary for Health and Social Care and the NHS Wales Planning Framework; supporting the principles of equity and social justice; undertaking robust winter planning; implementation of the new ambulance performance framework and commissioning of an evaluation thereof; delivering a community-based falls response service; improving outcomes for individuals in the purple and red categories, and responsiveness for patients in the amber / orange category; strengthening emergency planning; and delivering and sustaining a financially balanced position.

A key area of work prioritised in 2025/26 was the implementation of the new Welsh Government Ambulance Performance Framework (APF). As is illustrated in the performance overview and analysis above, this framework marked a major organisational and system-wide change in how ambulance services are measured and assessed, moving away from a predominant focus on response times towards a more outcomes-based approach that better reflects clinical effectiveness and patient experience.

In addition, the IMTP set out a range of organisation-wide improvements aimed at strengthening ways of working, modernising business processes, and enhancing the effectiveness and consistency of corporate function delivery, to better support frontline services and long-term organisational sustainability. The infographic below provides an overview of some of the organisations key achievements during 2025/26.



MINISTERIAL / SIX GOALS PRIORITIES - 2025/26 PROGRESS OVERVIEW

The Trust continued to work in close collaboration with key partners and system stakeholders to deliver key strategic changes including the Ministerial Priorities and Six Goals Priorities for Urgent and Emergency Care.

Throughout 2025-26, the Trust has remained an active partner contributing across the breadth of the Six Goals Programme, supporting the design, development and implementation of several six goals key initiatives reported through the formal programme structure, including:

- Same Day Emergency Care (SDEC)- the Trust has continued to support health board partners to embed SDEC services and increase the access and flow of 999 patients, helping to reduce demand in hospital emergency departments
- Single Points of Access (SPOA) – the Trust has supported the development and implementation of the health board SPOA models and continued work to increase the flow of appropriate 999 and 111 presenting patients.
- ‘clinical consultation before conveyance’ - the Trust was an active collaborator with Six Goals to design, develop and test the ‘clinical consultation before conveyance’ model. This model has been piloted in a number of health boards (including Hywel Dda and Swansea Bay) to route appropriate 999 calls from care homes into the (SPOA services, supporting safe and effective community-based management and reducing avoidable hospital conveyance and admission.
- National falls framework- The Trust has worked closely with system partners and the Six Goals programme to support the development of the national community-based falls framework for Wales, including the specifications for Level 1 Falls Responders and Level 2 Enhanced Falls Responders.
- In addition to this programme-wide collaboration, the Trust has delivered a range of further improvements that contribute to and support the Ministerial and Six Goals priorities. This has included the new Ambulance Performance Framework and the integrated clinical services model which are detailed in the performance analysis section above.

In 2026/27, the Trust will continue to work collaboratively with partners to deliver key Six Goals initiatives, including SPOAs, SDEC and expansion of the 'clinical consultation before conveyance' model.

This work sits alongside our contribution to the Community by Design programme, where we will continue to define and strengthen the Trust's role in supporting community-based care and improving patient outcomes closer to home.



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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 (FReM). 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.
- **Senedd Cymru/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.

THE 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 Trust's management and control of resources and the extent to which the Trust complies with and evaluates its own governance requirements.

It is intended to bring together in one place matters relating to governance, risk, and control.

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.

The Directors' Report

Board Members

The details of the board and other directors who have, or had, authority or responsibility for directing and controlling the major activities of the Trust at any point during the year, and up to the date that the annual report and accounts were approved, are set out below:

Also provided here are roles board members have with respect to committees (for example chair or lead), and statutory or board champion positions.

Voting Members of the Board 2025/26 as at 31 March 2026			
Colin Dennis 	Trust Board Chair Remuneration Committee Chair	Emma Wood 	Chief Executive Officer (from 1 October 2025) Accountable Officer
Jayne Beeslee	Non-Executive Director Chair of the Finance and Performance Committee Champion for digital	Peter Curran	Non-Executive Director Chair of the Audit, Risk and Assurance Committee, Chair of the Charity Committee Champion for armed forces and veterans

Voting Members of the Board 2025/26 as at 31 March 2026



Bethan Evans

Non-Executive Director

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



Ceri Jackson

Vice-Chair

Chair of the People and Culture Committee,
Champion for mental health, older persons and speaking up safely



Lee Brooks

Executive Director of Operations

Champion for emergency planning



Professor Hayley Hutchings

Non-Executive Director

Academic Non-Executive Director,
Champion for research



Hannah Rowan

Non-Executive Director

Chair of the Academic Partnership Committee
Champion for equality



Rachel Marsh

Executive Director of Strategy, Planning and Performance
Interim Chief Executive (19 July 2025-30 September 2025)

Joint Executive Lead for the Finance and Performance Committee



Chris Turley

Executive Director of Finance and Corporate Resources

Joint Executive Lead for Finance and Performance Committee, Executive lead for Audit, Risk and Assurance Committee.
Charity Treasurer
Fire safety champion



Liam Williams

Executive Director of Quality and Nursing

Caldicott Guardian
Joint Executive Lead for Quality, Patient Experience and Safety Committee
Champion for children and young people, putting things right and violence and aggression



Voting Members of the Board 2025/26 as at 31 March 2026

Andy Swinburn



Executive Director of Paramedicine

Joint Executive Lead for Quality, Patient Experience and Safety Committee

Non-Voting Members of the Board 2025/26 as at 31 March 2026

Estelle Hitchon



Director of Partnerships and Engagement

Executive Lead for Academic Partnership Committee and Charity Committee

Carl Kneeshaw



Director of People

Joint Executive Lead for People and Culture Committee, and Executive Lead for Remuneration Committee

Angela Lewis



Director of Culture Change

Joint Executive Lead for People and Culture Committee; Champion for Anti-racist Wales Action Plan

Trish Mills



Director of Corporate Governance/Board Secretary
Champion for Welsh Language

Hugh Parry



Trade Union Partner at Trust Board

Damon Turner



Trade Union Partner at Trust Board

Jonny Sammut



Director of Digital Services

Senior Information Risk Officer

Board Members who left Board positions in-year			
Rhiannon Beaumont-Wood	Non-Executive Director (Until 8 February 2026) Champion for children and young people	Jason Killens	Chief Executive Officer Accountable Officer (Until 18 July 2025)
			

Further to the changes reflected in the above tables, there were interim arrangements within the executive team. Following Jason Killens having left the role of Chief Executive on the 18 July 2025, Rachel Marsh was Interim Chief Executive from the 19 July to 30 September 2025. During this time, Estelle Hitchon became Interim Executive Director of Strategy, Planning and Performance. Rachel Marsh and Estelle Hitchon returned to their substantive roles on the 1 October 2025, when Emma Wood started in her role as Chief Executive.

There were other interim arrangements in year within the executive team. Christopher Turley, Executive Director of Finance and Corporate Resources had a planned absence in year from 9 September 2025 until 7 January 2026. During this time Edward Roberts (Interim Assistant Director of Finance) was appointed as Acting Director of Finance and Corporate Resources.

The board skills matrix was updated in 2025/256 with changes to the board as they occurred. The above changes had no detrimental impact on the board or on collective decision-making.

The members of the Trust's Audit, Risk and Assurance Committee during 2025/26 were Peter Curran (Chair) Ceri Jackson, and Rhiannon Beaumont-Wood. Rhiannon Beaumont-Wood left the board on 8 February 2026.

Declarations of Interest

The register of interests for directors can be found on the Trust website [Board Members Register of Interests as at 31 March 2026](#). The register of interests of Trust decision-makers can be viewed on the Trust [Publications page](#).

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.

Environmental, Social and Community Issues

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

- ensuring compliance with 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
- maintaining its ISO 14001 environmental management accreditation

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.

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 Officers, 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 judgements 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.



Emma Wood
Chief Executive Officer
Date: 25 June 2026

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 accounts

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: 25 June 2026



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Welsh Ambulance Services
University NHS Trust

Emma Wood
Chief Executive Officer
Date: 25 June 2026

Christopher Turley
Executive Director of Finance and Corporate Resources
Date: 25 June 2026

The Governance Statement

The Trust Board is accountable for governance, risk management and internal control in the organisation. The Chief Executive, as 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 2026, 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.

This governance statement demonstrates how the Trust managed and controlled resources in 2025/26 and the extent to which it complied with its own governance requirements, including how the Trust has monitored and evaluated the effectiveness of these arrangements. In doing so, it brings together all disclosures relating to governance, risk, and control.

The Trust remains at escalation level one (routine arrangements). The Audit Wales Structured Assessment for 2025 found that:

- the Trust has an effective board supported by good governance arrangements
- systems for providing the board with assurance are effective and are being strengthened through further development of the board assurance framework
- a new quality plan is being implemented
- the Trust continues to report challenges to the achievement of key performance targets
- changes to how ambulances responses are measured were introduced during 2025, with a greater focus on patient outcomes; however, it is too early to know what impact the changes are having on service quality
- the Trust has a clear and approved Integrated Medium-Term Plan and has approved a set of wellbeing objectives; it is also undertaking a timely refresh of its long-term strategy
- the Trust has a significant number of change programmes underway, with finite capacity to support them - it is therefore pausing the development of some corporate plans and deferring some planned activities to protect capacity for key priorities
- the Trust managed its finances well to meet its key financial duties during 2024-25
- positively, it is reducing its reliance on non-recurrent saving; however, the Trust is facing increasingly challenging financial pressures this year which create risks to achieving its forecast breakeven position. There is a need to clarify the affordability of some of the Trust's strategic plans

The Trust's Governance Framework

Corporate governance is the way in which organisations are directed, controlled and led. It defines relationships and the distribution of rights and responsibilities among those who work with and in the organisation, determines the rules and procedures through which the organisation's objectives are set, and provides the means of attaining those objectives and monitoring performance. Importantly, it defines where accountability lies throughout the organisation.

The corporate governance framework integrates the statutory, regulatory and operating context of the Trust, sets out clear roles, responsibilities and delegations, and provides assurance by supporting the unitary Board through appropriate committee and advisory group oversight and robust internal controls.

Central to the framework are robust assurance processes, including integrated planning, performance management, risk and audit arrangements, which enable the Board to gain confidence in the delivery of strategy, quality and financial sustainability. These arrangements are underpinned by clear values, ethical standards and behaviours, reflecting the Nolan Principles and the Trust's obligations under the duty of quality and duty of candour.

The governance framework places strong emphasis on transparency, public accountability and engagement, ensuring that the Trust conducts its business openly and is accountable to patients, staff, stakeholders and Welsh Government, and that arrangements are in place to support effective Board development, enabling continuous improvement in how governance is exercised.

The Trust's integrated governance programme takes a whole system approach to ensuring these elements work together in practice. It supports the continual review and strengthening of accountability, risk and assurance arrangements, and the embedding of the Quality and Performance Management Framework from floor to board, ensuring alignment between statutory duties, strategic objectives and day to day delivery.

Legal, regulatory and accountability framework

The statutory and regulatory context sets the formal boundaries within which the board operates, including primary legislation, regulations, directions from Welsh Government, NHS Wales frameworks, and relevant codes such as the UK Corporate Governance Code and, from 1

April 2026, NHS Wales Operating and Accountability Framework. It clarifies the board's legal duties, accountability arrangements and assurance requirements.

The Trust has approved standing orders for the regulation of its work and, together with the standing financial instructions and the scheme of reservation and delegation, these provide the regulatory framework for the Trust's business conduct and define its ways of working. There were no changes to standing orders or the scheme of reservation and delegation during the reporting period, other than to board committee terms of reference which are annexed to the standing orders.

Chapter 11 of the standing financial instructions was amended in September 2025 following the introduction of the Procurement Act 2023 and associated subordinate instruments, and the Health Services (Provider Selection Regime) (Wales) Regulations 2025. Chapter 11 was updated in line with the model chapter provided by Welsh Government, with new processes implemented within the Trust and across NHS Wales Shared Services Procurement.

Non-compliance to standing orders is reported to the Audit, Risk and Assurance Committee and Trust Board, with two reports during the reporting period. One was in respect of the correct approval of two employment tribunal cases and the others related to the publication of papers in line with provision 7.4.8 of the standing orders.

The Trust's governance arrangements are designed to translate statutory and regulatory requirements into day to day operating practice. Assurance provided, particularly to board committees on compliance with Welsh Government initiatives and priorities, as well as to statutory and regulatory duties is embedded in committee terms of reference and cycles of business.

Wherever possible, legal and regulatory obligations are codified in the Trust's local policies, or in All-Wales policies which allow for appropriate monitoring and auditing. The Audit, Risk and Assurance Committee have overseen the policy programme during 2025/26 and have noted that the Trust's ambition of reaching a significant number of policies in date during 2025/26 has not been achieved due to a number of competing priorities. The Audit Wales recommendation from their 2025 Structured Assessment is to make the policy review process more efficient and practical and this is the focus for 2026/27.

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 2024/25 have been published on the Trust website [here](#). The Audit Wales Independent Examination report on charitable funds is available in the Corporate Trustee papers from its meeting on 30 January 2026, available [here](#).

Board roles, responsibilities and delegations

The Trust operates through a unitary board, supported by established delegations. Standing orders incorporate the scheme of reservation and delegation of powers and, alongside the standing financial instructions, set out what is reserved to the board and what is delegated, including financial and decision-making responsibilities.

The board is accountable for governance, risk management and internal control, and focuses on:

- **strategy**, setting vision, priorities, goals, resources, and understanding risks to delivery
- **embedding ethical behaviour**, shaping organisational culture and upholding integrity, probity and the Nolan Principles
- **quality**, setting expectations and accountability for high performance, Duty of Quality, and Duty of Candour
- **managing risk**, ensuring robust risk management and internal controls and visibility of principal risks
- **gaining assurance on delivery**, holding to account, and being held to account, for delivery of strategy, performance, culture and behaviours

Board and committee structure

The board comprises the Chair, Vice Chair, six Non-Executive Directors and six Executive Directors. It is supported by five additional non-voting directors and two Trade Union Partner representatives, as set out in the Directors' Report above.

During 2025/26, the board met eight times in public and eight times in private session. Decisions taken in private are reported in subsequent public board meetings, subject to the protection of confidentiality and commercial sensitivity.

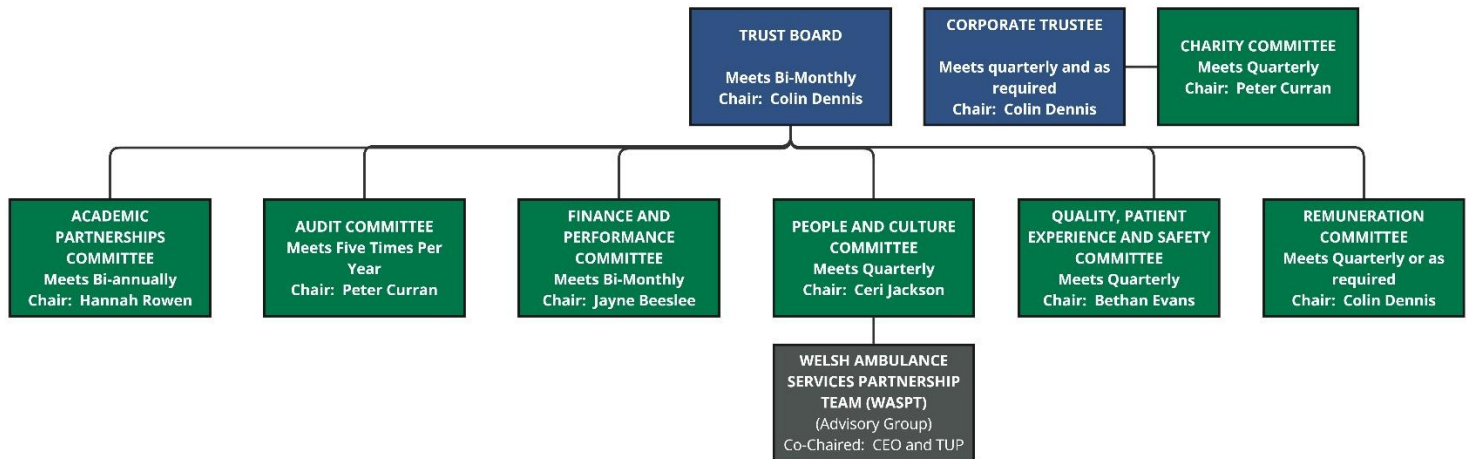
All board and committee meetings were appropriately constituted and quorate, and no scheduled meetings were stood down during the year. Six board meetings were held in person in Cardiff, with members of the public able to observe meetings virtually and submit questions in advance. At the annual general meeting, members of the public were also able to ask questions during the meeting.

Committees were largely facilitated in a hybrid format, with some meetings held virtually via Microsoft Teams. This approach supports the Trust's national remit and enables wider participation across Wales. Members of the public are able to observe these meetings.

Details of board and committee meeting dates and member attendance are included in appendix one and appendix two. Agendas and papers for public meetings are published on the Trust's website seven calendar days in advance. Committee papers, minutes and their AAA highlight report for each meeting are contained in the [committee section](#) of the Trust's website.

The board has seven standing committees, each chaired by a Non-Executive Director. Committees support the board by providing advice, gaining assurance, exercising delegated responsibilities, and enabling more detailed scrutiny than is possible at full board meetings. Each committee is supported by an executive director or director lead, who works closely with the committee Chair and the Director of Corporate Governance and Board Secretary on agenda setting, cycle of business planning, and the quality and timeliness of information.

The board and its committee structure is as follows:



The Trust's sole Advisory Group, the Welsh Ambulance Services Partnership Team (WASPT) brings together senior leaders, trade union and professional organisation representatives to discuss national priorities and agree approaches to workforce and health service issues. It provides the formal mechanism for consultation, negotiation and communication between trade unions and the Trust's senior leadership.

The group meets bi-monthly and held six meetings in 2025/26, with each meeting including an informal workshop on topical issues. Operational and corporate forums report into WASPT to enable issues to be addressed locally, allowing WASPT to operate in a more strategic space.

As set out below, each year the committees and advisory group review their effectiveness. The primary outputs of this process are revised terms of reference, improvements to operating arrangements and a committee/group annual report. The annual reports of committees provide the Audit, Risk and Assurance Committee (ARAC) with enough detail for them to assure the board that committees have discharged their responsibilities and are operating effectively.

The 2025/26 annual reports for committees - which can be accessed [here](#) - provide details of the remits of each committee. The alert, advise and assure (AAA) highlight reports also at that link set out the work of each of the committees in 2025/26 therefore this has not been duplicated in this annual report. The updated terms of reference of each committee can be viewed [here](#).

The ARAC provides the board and the Accountable Officer with advice and assurance on whether effective arrangements are in place through the design and operation of the Trust's system of assurance to support them in their decision taking, and in discharging their

accountabilities for securing the achievement of the Trust's objectives. The committee's cycle of business is developed to deliver this role and any deviation from the cycle is escalated to the next meeting. In addition to its business as usual work, the ARAC established a sub-group in 2025/26 to undertake an exercise to streamline the committee structure (see further below).

The Remuneration Committee meets in private session. During 2025/26 the Remuneration Committee endorsed re-banding decisions for various roles; received the Chief Executive's objectives and appraisal; endorsed the appointment processes for senior manager posts; endorsed settlement agreement and voluntary early release settlements for approval by Welsh Government; endorsed the annual report remuneration table; reviewed agenda for change and executive salary payment national pay awards and undertook their quality and governance review.

Decision making and assurance processes

The Trust's governance framework includes the systems and processes required for sound decision making, oversight and assurance, including annual business planning through the Integrated Medium-Term Plan (IMTP) and local directorate plans, the Quality and Performance Management Framework, and supporting policies and procedural guidance.

The board's authority is contained in the standing orders, standing financial instructions and the scheme of reservation and delegation. The board delegates authority to the Chief Executive via that scheme, and to the board committees via their terms of reference.

The Chief Executive, as Accountable Officer, has established the Executive Leadership Team (ELT) as the Trust's principal executive decision making body. The ELT supports the Chief Executive in the day-to-day leadership and management of the Trust. Its responsibilities are underpinned by the Accountable Officer's Memorandum and, from 1 April 2026, the domains of the NHS Wales Operating and Accountability Framework.

As part of the integrated governance programme in 2026, the Trust will refresh the governance framework and the structures to which the ELT delegates work. This will strengthen the operation of assurance from floor to board, supporting clear visibility of performance and risk to the Accountable Officer and the board.

Decisions and actions at the board, committees and ELT are recorded through meeting minutes and an action log, which are reviewed and approved at each meeting. Following each committee meeting, a AAA highlight report is prepared and escalated to the board, supporting clear oversight of key risks, issues and assurance. That report is also published on the Trust website to promote timely openness and transparency.

Further details on the working of the board in 2025/26 can be found on our website [here](#), including the biographies of members, dates of meetings, papers, minutes, and recordings of past meetings.

Risk and control framework

The Trust has established an excellent organisational and board-level risk culture, which is firmly embedded in our governance arrangements and aligned to our strategic objectives. Principal risks drive the agenda of our board and committees and are reviewed regularly at the ELT and committee meetings, ensuring robust oversight and informed decision-making. This approach enables early identification, assessment, and effective management of risks, supporting the delivery of safe, high-quality services and compliance with statutory and financial duties.

Our current strength lies in this well-developed risk culture and linkage of risks to strategic objectives. However, there is a need to mature further by developing a strategic board assurance framework that provides a clearer line of sight for the board on risks directly associated with each strategic objective, together with the strength of assurance on controls, and clear mitigations to meet identified gaps. This will enable the board to better understand where assurance is strong and where gaps remain.

The risk management section below provides further detail.

Values, behaviours and culture

The board shapes the culture of the Trust through in a myriad of ways, including how it engages with staff, patients and stakeholders, how it manages its agenda, the nature and balance of board discussions, and where it invests time and resources. Board members are expected to demonstrate the highest ethical standards of integrity and probity and to uphold the Nolan Principles.

Hearing the voices of patients and staff at board and committee meetings remains a core component of meetings and is an important triangulation for the board. Following each meeting a follow up is presented on learning and/or actions from experiences shared.

The board promotes a culture of openness and learning, ensuring that staff understand their role in the effective and high-quality provision of care, and supporting compliance with the duty of quality and duty of candour as set out in the Health and Care (Quality and Engagement) (Wales) Act 2020.

Partnership working also supports the Trust's culture and governance, including the WASPT Advisory Group as the principal partnership forum for engagement with trade unions and professional organisations.

Board effectiveness and development

The board routinely assesses the effectiveness of its governance arrangements and that of its committees and advisory group.

In late 2025 the Good Governance Institute were engaged to conduct a thorough and developmental review of the board's effectiveness to ensure it is positioned to meet the complex challenges of today and the future. This included observations from the Good Governance Institute of board, committee and ELT meetings, interviews with board members, review of documentation and a board survey.

The summary of the Good Governance Institute's report, which will be presented to the board on 30 July 2026, provided that:

"Our overall assessment is that the board of WAST is a good board, with the potential to be a really great one. There is clear evidence of maturity, professionalism and a shared commitment to improving patient outcomes. It is well chaired, well supported and operates with a strong sense of collective responsibility, maturity and intent. Importantly, the foundations for high performance are already in place:

- *A constructive and inclusive culture*
- *Strong executive cohesion*
- *Disciplined processes and generally high-quality inputs*

The opportunity at this stage is not fundamental redesign, but targeted refinement, focusing on a relatively small number of structural and behavioural shifts that would materially improve overall governance effectiveness and ultimately patient outcomes."

The full report can be found in the July 2026 board papers available after that date [here](#), and as part of the Integrated Governance Programme in 2026 the Trust will begin to implement the findings and ensure alignment and a golden thread from floor to board.

In addition to the board's review of its quality and governance arrangements, comprehensive reviews were undertaken for each committee during 2025/26. Early in the year the ARAC established a sub-committee to ascertain if further efficiencies to the committee structure could be obtained to enable a more focused, strategic and proportionate governance framework.

The sub-committee developed a number of options which were considered by the ARAC, with the preferred option to reduce the number of committees from seven to six. The recommended approach was to disband the Academic Partnership Committee and redistribute its functions to other committees. This was agreed by the board in January 2026; however, implementation was deferred pending the outcome report from the Good Governance Institute. These recommendations will be taken forward and aligned to the Integrated Governance Programme in 2026.

As indicated above, the annual report from each committee was endorsed by the ARAC on 28 April 2026 and presented to the board at their May 2026 meeting. The ARAC noted completion of the Trust's 2025/26 programme of quality and governance reviews across board committees and endorsed all committee annual reports from 2025/26 ahead of submission to the Trust Board. ARAC was assured that the proportionate, qualitative review approach adopted this year has not identified any new issues requiring escalation beyond those already considered, providing assurance on the effectiveness of committee operation and governance arrangements. ARAC further took assurance from the alignment of this work with a wider programme of governance development, including the externally commissioned review by the Good Governance Institute and a phased approach to implementing any subsequent changes; as referenced above.

The ARAC utilised the National Audit Office effectiveness toolkit for their annual quality and governance review, drawing out for debate areas for improvement on both essential and good practice areas in the toolkit.

The thematic board development programme continued in 2025/26 with a focus on learning, reflection and understanding. Six scheduled sessions were designed to support strategic discussion, shape culture and behaviours, strengthen system and partnership working, enhance knowledge of the regulatory environment, and allow detailed briefing of complex issues ahead of formal meetings. These sessions also include feedback from non-executive directors on visits undertaken. Topics during the year included strategic planning, review of integrated quality and performance reporting, understanding and development of risk appetite statements, value based healthcare, IMTP and financial planning, and the wider political landscape for NHS Wales.

Transparency, accountability and engagement

The Welsh Government Cabinet Secretary for Health and Social Care introduced a series of public accountability meetings in 2025/26 aimed at increasing transparency and public trust in the NHS in Wales. These meetings were an opportunity for the Cabinet Secretary to scrutinise the performance of health bodies and address significant issues including performance and quality of care. The Trust's public accountability meeting took place on 5 March 2026. The evidence submission can be accessed [here](#) and the recording of the meeting can be viewed [here](#).

Following that meeting the Cabinet Secretary recognised the professionalism, openness and seriousness with which the board and executive team are approaching the Trust's challenging transformation programme. The discussion acknowledged the sustained pressures across the wider health and care system and confirmed that, despite operating at scale in a highly constrained environment, the Trust remains organisationally stable, financially disciplined and confident in its governance arrangements. The Cabinet Secretary noted progress in the implementation of the new ambulance performance framework and clinical model, with early improvements evident in areas such as patient handover and clinical assessment, while also recognising that outcomes remain fragile and uneven, particularly for lower-acuity patients and those experiencing long waits.

The Cabinet Secretary highlighted the importance of allowing recently implemented changes time to embed and be properly evaluated, emphasising the need for demonstrable impact, learning and course correction where required, especially in relation to patient experience and waiting times. The meeting also reflected the Trust's growing role as a clinically led national system partner, using data, insight and influence to support greater consistency and integration across urgent and emergency care in Wales. In closing, the Cabinet Secretary underlined the Trust's unique system leadership opportunity as a national organisation and reaffirmed expectations that future delivery will focus on consolidating change, strengthening partnership working and continuing to improve outcomes for people across Wales.

In accordance with the Public Bodies (Admissions to Meetings) Act 1960, the Trust is required to meet in public and did so for all public board meetings in 2025/26. Members of the public can observe public meetings and submit questions in advance.

To support openness and accessibility, most committees continued to operate in hybrid format, with some meetings held virtually via Microsoft Teams. Agendas and papers for public sessions are published seven calendar days before meetings. The Trust held its 2025 AGM via Teams on 31 July 2025, and the meeting was livestreamed. The recording is available to watch [here](#).

The Trust also receives assurance and context through engagement in relevant All Wales governance arrangements. The NHS Wales Joint Commissioning Committee is responsible for planning and commissioning emergency ambulance services, including NHS Wales 111, on an all-Wales basis. More information on this is included in the Performance Report above.

The Trust is a member of the NHS Wales Shared Services Partnership Committee, hosted by Velindre NHS Trust, which oversees shared functions across NHS Wales such as procurement, recruitment and legal services.

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 2026 and up to the date of approval of the Annual Report and Accounts.

Capacity to handle risk

The Trust remains committed to the active and proportionate management of risk as a fundamental component of effective governance, safe service delivery and the achievement of its strategic objectives. Risk management supports informed decision making at all levels and provides clarity on the risks that would prevent us from achieving the Trust's strategic ambition. It enables appropriate challenge by the board on whether risks are being managed, treated and escalated; however, further changes are being made to improve this with the introduction of board specific dashboards and the application of tolerance and risk appetite during 2026/27.

Risk Management Framework and governance

The board is accountable for governance, risk management and internal control. The Chief Executive, as Accountable Officer, has responsibility for ensuring that a sound system of internal control is in place which supports the achievement of the Trust's objectives, while safeguarding public funds and assets. Executive directors are responsible for identification, ownership and management of risks within their portfolios, supported by clear arrangements for escalation, assurance and Board oversight.

The Director of Corporate Governance / Board Secretary leads the design, implementation and continued development of the Trust's risk management framework.

The ARAC provides focused oversight on behalf of the board, including scrutiny of the risk management programme and the development and application of risk appetite statements.

The board and its committees have received regular risk reports in 2025/26, including updates on principal and emerging risks, changes in risk exposure and consideration of mitigating actions. Committees report on debate and discussion on risk in their AAA highlight reports.

The Trust's local, directorate and corporate risks are managed using a combination of RL Datix and local documents. Our 2024/25 risk management internal audit noted that consistency of approach is vital for good risk management and appropriate escalations but also recognised that sound governance was in place to manage these risks absent a workable digital solution.

In 2025/26 work began on the development of an in-house enterprise risk management system. This is being designed to provide a robust, reliable and flexible system to manage local, directorate and corporate risks for each directorate in the Trust, but also to ensure our strategic board assurance framework (BAF) is digitised and can effectively draw intelligence from the higher rated corporate risks to inform risks against strategic objectives. In parallel, training and education on the new system is being developed.

The current BAF continues to set out the Trust's principal risks. Each are mapped to IMTP deliverables against strategic objectives. Key to the next stage of maturity in risk management is the transition from a BAF that primarily links principal risks to the delivery of strategic objectives, to a fully embedded, strategic BAF that supports longer-term board oversight and decision making. Preparatory work is underway, with agreed templates in place and the first of six strategic risks in development. Importantly, the board's increasing focus on the strategic deliverables within the IMTP, and the associated outcome measures for each strategic objective, now provides a stronger foundation from which this work can be taken forward in a measured and proportionate way.

The 2025/26 internal audit on risk management provided for reasonable assurance and notes that, despite the need for stronger alignment to strategic objectives, the BAF nevertheless provides good coverage of the Trust's principal risks and reflect regular review of controls and gaps in assurance. The review recommended closer attention to ensure completed actions translated to controls to mitigate risks.

The 2025 Audit Wales Structured Assessment noted that the Trust's plans to begin to update the long-term strategy in 2026/27 will offer a welcome opportunity to align the strategic BAF with the development of newly shaped strategic objectives.

Overall, while the Trust continues to operate in a highly challenging and risk exposed environment, it is satisfied that its capacity to identify, manage and respond to risk remains appropriate and that the system of internal control provides reasonable assurance in support of effective governance and accountability.

Risk Profile

The Trust's risk profile continues to reflect sustained system wide pressures, particularly in relation to urgent and emergency care performance, patient flow, workforce capacity and wellbeing, cyber and digital resilience, emergency preparedness and statutory compliance. These risks are subject to enhanced scrutiny, regular review and action planning, and identifies where mitigation is dependent on action by system partners.

Further detail on the Trust's principal risks are set out below, however the board's attention and that of the Quality, Patient Experience and Safety Committee has been on risks 223 (The Trust's inability to reach patients in the community causing patient harm and death) and 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 and effective service for patients). Whilst risk 223 saw a reduction from a score of 25 to 20 in 2025 due to reduced handover delays, there is still variance nationally and the board has agreed that a sustained period of reduction is required to maintain the lower score.

The board receives a report at each meeting on action the Trust is taking to mitigate avoidable patient harm. This allows the board to focus on mitigations in the control of the Trust to mitigate, and what is being managed and influenced from a system perspective.

Higher rated risks relate to cyber security (risk 260) and the Trust's ability to implement learning from the Manchester Arena Inquiry (risk 641). Both remain at a score of 20 and have not reduced during 2025/26. With respect to cyber security, the board and the Finance and Performance Committee scrutinise the actions to reduce this risk, whilst recognising that the current geopolitical environment is quite volatile. Whilst the Trust has implemented recommendations it is able to, the majority of the recommendations as a result of the Manchester Arena Inquiry require significant funding, which is why it remains at this score. However, the Trust has been able to fund some recommendations in 2026/27 and continues discussions with Commissioners on the implementation of remaining recommendations.

A snapshot of risks, their related strategic objectives and risk appetites are set out on the next page, however the full BAF can be viewed in the papers from the 2 March 2026 ARAC meeting which are available [here](#) (via accessing the 2 March papers, specifically the 'reading room' links).

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Strategic Objective	Risk Appetite	Risk ID	Risk Title	Q1	Q2	Q3	Q4
1	Open	223	Trust's inability to reach patients in the community causing patient harm and death	25	25	20	20
1	Open	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	25	25	25	25
3	Keen	260	A significant and sustained cyber-attack on WAST, NHS Wales and interdependent networks resulting in denial of service and loss of critical systems	20	20	20	20
1	Open	641	The Trust's inability to implement the learning from all relevant Manchester Arena Inquiry (MAI) recommendations impacting its response to a major incident/mass casualty incident	20	20	20	20
2	Open	160	High absence rates impacting on patient safety, staff wellbeing and the trust's ability to provide a safe and effective service	16	16	16	16
2	Open	558	Deterioration of staff health and wellbeing as a consequence of both internal and external system pressures	15	15	15	15
3	Keen	671	Unauthorised or inappropriate use of AI technologies		16	16	16
6b	Open	542	Failure to deliver the Welsh Government NHS Wales Decarbonisation Strategic Delivery Plan	16	16	16	16
5	Open	201a	Relationships with Stakeholders			16	16
4	Open	201b	Poor Patient Experience Affecting Reputation			16	16
5	Open	623	Failure to comply with Data Protection Legislation	15	15	10	
1	Open	620	Symptom Checkers	20	15	15	15
1	Open	594	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	15	15	15	15
2	Open	163	Maintaining Effective & Strong Trade Union Partnerships	12	12	12	12
4	Open	100	Failure to persuade JCC/Health Boards about WAST's ambitions and reach agreement on actions to deliver appropriate levels of patient safety and experience	12	12	12	12
6a	Cautious	139	Failure to Deliver our Statutory Financial Duties in accordance with legislation	8	8	8	8
5	Open	201	Damage to Trust reputation following a loss of stakeholder confidence NB: this risk is closed and two new risks (201a and 201b above) developed	20	20		
	Risk achieved target						
	Risk closed from all registers						
	Risk not in existence						

Risk Appetite and tolerance

During 2025/26 the Trust began to embed its risk appetite framework, building on the suite of risk appetite statements agreed by the board and overseen by the ARAC. The statements articulate the level of risk the Trust is willing to accept in pursuit of each strategic objective and provide clarity on where exposure is outside tolerance and requires further action, mitigation or escalation.

Risk appetite was informed by analysis of the Trust's principal risks, board and committee risk reports, performance and quality intelligence, internal audit findings and the external operating environment. The ARAC led detailed scrutiny of draft appetite statements prior to board approval, ensuring that appetite reflects statutory responsibilities, patient safety priorities and the Trust's capacity to mitigate risk within available resources.

The Trust's risk appetite statements can be found [here](#). Risk appetite is being implemented to inform future decision making, prioritisation, and the board's assessment of whether the Trust's risk exposure remains acceptable in the context of quality, patient safety, available resources, delivery expectations and system constraints.

Identification, escalation and management of new and emerging risks

Risks are identified and reviewed through an ongoing process embedded across the organisation. Sources include operational and performance reports, quality and safety monitoring, internal and external audit, incident reporting, serious adverse events, workforce indicators, and engagement with partners and stakeholders.

New and emerging risks are assessed using the Trust's risk assessment methodology and escalated through established governance routes, including directorate governance arrangements, the ELT and the ARAC, with onward escalation to the board and committees where appropriate. Significant new risks are recorded on the corporate risk register and incorporated into the BAF with clearly defined controls, mitigating actions and assurance sources.

During 2025/26, several new and newly evolving risks were identified and escalated through the Trust's governance arrangements, including continued system pressure across urgent and emergency care pathways, heightened cyber security threats and risks relating to sustaining workforce capacity and wellbeing. These risks were assessed, recorded on the BAF, and subject to targeted mitigating actions and enhanced board oversight.

Capability, culture and training

The Trust recognises that effective risk management is dependent on organisational capability, clarity of roles and a positive risk culture. Risk management is undertaken at all levels of the organisation and colleagues are supported through bespoke risk management sessions for teams and induction programmes, as well as basic risk management training enabling them to identify, manage and escalate risks in line with their responsibilities.

Partnership working and stakeholder engagement

Many of the Trust's most significant risks rely on effective partnership working beyond the Trust's direct control. The Trust works closely with system partners, including health boards, NHS Wales bodies and other stakeholders, to ensure shared understanding of risk, coordinated mitigation and alignment of action where risks impact on patient safety, access and service sustainability. This was particularly evident in 2025/26 when risk officers from the Joint Commissioning Committee (JCC) attended our Quality, Patient Experience and Safety Committee to observe the discussion and debate on our highest patient safety risks, which are mirrored in their risk register.

Feedback from patients, the public and stakeholders informs the Trust's risks and the development of mitigating actions, alongside intelligence from quality governance, complaints, concerns and incident reporting.

Continuous improvement

Risk management arrangements continue to evolve as part of the Trust's wider governance and assurance framework with oversight by the ARAC. Learning from internal audit, external review, board and committee scrutiny is used to strengthen risk management processes, improve clarity of reporting and enhance the board's ability to focus on the most significant threats to delivery of the Trust's strategic objectives.

Priorities for 2026/27 include the roll-out of the strategic BAF across all strategic objectives and their reporting to the board and committees aligned with evolving strategic delivery reporting. Development, testing and roll-out of the in-house enterprise risk management system will be taken forward in 2026/27 also.

Emergency preparedness and specialist operations

As a Category One NHS organisation under the Civil Contingencies Act 2004, the Trust has continued throughout 2025/26 to discharge its statutory duties for emergency preparedness, resilience, response and business continuity. Arrangements remain aligned to the NHS Wales Emergency Planning Core Guidance and Welsh Government expectations, ensuring the Trust is prepared to respond to and recover from a wide range of disruptive and emergency events. The Trust submitted its annual 2024/25 Emergency Planning Report to Welsh Government in June 2025, noting the risks set out above and a shift in its assurance position indicating that some Civil Contingency Act 2004 principles were only partially met rather than fully met, reflecting learning from the Manchester Arena Inquiry.

During 2025/26, the Emergency Preparedness, Resilience and Response (EPRR) function has focused on consolidating and embedding improvements arising from national learning and internal assurance activity. Progress has continued in relation to the Manchester Arena Inquiry recommendations, with ongoing engagement across NHS Wales, Welsh Government and Local Resilience Forum (LRF) partners.

Recommendations requiring sustained funding and longer-term delivery remain managed through the Trust's corporate risk framework to ensure appropriate oversight, assurance and executive accountability. A business case for the uplift of the South Wales-based Hazardous Areas Response Team (HART) team was submitted to Welsh Government in quarter 4, with ambition to submit a full business case for a North-based HART team in 2026/27.

Strengthening business continuity management has remained a priority throughout 2025/26. The Trust has continued to embed a consistent, organisation-wide approach to business continuity planning and reporting, supported by the implementation and use of dedicated business continuity software. This has improved the quality, visibility and assurance of business impact analyses and continuity plans across services, supporting the ambition of clearer escalation, improved assurance and greater organisational resilience.

Throughout the year, the Trust has responded to a range of significant incidents and system pressures, which have provided opportunities to test emergency response, command and control arrangements, interoperability and organisational resilience. These events have reinforced the importance of preparedness, training and strong multi-agency working, and have informed organisational learning and improvement activity within the EPRR function. The Trust has remained fully engaged with Local Resilience Forum partners across Wales, contributing to executive planning groups, training programmes and multi-agency exercises. Continued collaboration with Welsh Government and resilience partners has supported the review of the Wales Resilience Framework, which will be analysed and used to create training and exercise packages in 2026/27.

Specialist operational capability has been sustained throughout 2025/26, including HART and Specialist Operational Response Team (SORT) provision. Investment in specialist capabilities has continued to enhance the Trust's ability to respond to complex, high risk incidents, including hazardous materials, major trauma, water rescue and terrorist related events, ensuring preparedness remains aligned to national and regional risk. Currently there are 230 SORT trained staff across WAST with robust plans to reach 290 in 2026/27.

In December 2025, The Trust provided evidence to the Senedd's Public Accounts and Public Administration Committee, focussed on Welsh Government's current preparedness, response structures, and progress since the Covid-19 pandemic to address the gaps identified by the Covid-19 Special Purpose Committee (dissolved on 08 October 2025). This includes its response to the UK Covid Inquiry Module 1 report, implementation of the Module 1 recommendations, and the Welsh Government's role in Exercise Pegasus, a tier one pandemic preparedness exercise. The Committee's report was published in March 2026.

Looking ahead, the Trust recognises that the evolving national resilience landscape, increasing system pressures and the implementation of outstanding Manchester Arena Inquiry recommendations will continue to place demands on EPRR capacity and capability. The Trust will continue to work with Welsh Government, blue-light partners, Local Resilience Forums and NHS colleagues across Wales and the UK to ensure that emergency preparedness arrangements remain effective, proportionate and resilient, and that the Trust remains prepared to respond to any event or circumstance that impacts on the population it serves.

The control framework

Financial governance

The financial governance framework within the Trust provides a structured system through which financial accountability, stewardship and decision-making are exercised in support of the Trust's objectives and statutory duties. It is underpinned by standing financial instructions, the Integrated Medium-Term Plan and the accountability arrangements set by Welsh Government.

Financial governance is embedded through clearly defined roles and responsibilities, with the board retaining overall accountability for financial sustainability and control, supported by the ARAC and the Finance and Performance Committee. This framework ensures that financial planning, budgeting, monitoring and reporting are aligned with strategic priorities and that the use of public funds is lawful, effective and represents value for money.

Operationally, the framework is delivered through robust financial management processes, including budgetary control, financial performance reporting, capital and investment approvals, procurement and contract management, and the maintenance of strong internal controls. Regular reporting provides transparency on performance against plan, delivery of savings and efficiencies through the financial sustainability programme, and emerging financial risks, enabling timely scrutiny and escalation where required.

For several successive years, the financial governance framework has demonstrated robustness, supporting the achievement of a breakeven position and a good record for delivering savings, as noted in the Audit Wales 2025 Structured Assessment that indicated:

The Trust manages its finances well to meet its key financial duties during 2024-25. Positively, it is reducing its reliance on non-recurrent savings. Yet the Trust is facing increasingly challenging financial pressures this year which creates risks to achieving its forecast breakeven position. However, there is a need to clarify the affordability of some of the Trust's strategic plans.

Assurance is strengthened through internal and external audit, compliance with the financial duties placed on NHS bodies in Wales, and integration with the Trust's wider risk and assurance arrangements.

Quality, safety and clinical governance

The Trust remains focussed on sustaining and developing a culture of improving quality across the Trust with regular reporting of quality governance providing assurance to the Quality, Patient Experience and Safety Committee (QUEST). This included the delivery of a Strategic Quality Plan for 2025-2028. The plan is supported by a detailed implementation plan, which aligns with previous Audit Wales Recommendations.

QUEST has raised concerns about delivery risks from deferring activity to later stages of the plan, given ongoing capability and capacity pressures following significant clinical model changes. QUEST will continue to monitor the plan review in 2026/27.

A significant focus of Quality Governance in 2025/26 was the establishment of robust governance arrangements to support recovery of the statutory compliance under Putting Things Right (PTR). As can be seen in the performance report above, performance was below where it should have been and it was an issue escalated to the board by QUEST on several occasions in 2025/26. As a result, a cross directorate programme board was formally established to provide structured oversight, risk management and assurance. The increased governance oversight allowed for improved visibility and transparency of process challenges and the importance of linked data and intelligence to support quality control and improvement. This programme board has been expanded to provide assurance and oversight of the Trust's approach to implementing the new Listening to People Regulations from 1 April 2026.

In September 2024 Audit Wales concluded a follow-up review of the Quality Governance audit conducted in 2022. This included a number of recommendations made in the 2022 audit remaining in progress, and additional recommendations for improvement. All identified actions to address these recommendations were completed in 2025/26.

The Quality Management Group (QMG) has continued to build connections to support an organisational approach to quality improvement and underpin the Trust's Quality Management System. Intelligence platforms within this area have continued to develop and allow us to identify areas of improvement in quality control and quality assurance spaces working together to share information and monitor improvement. 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 & quality governance forum in the

Trust reporting into the Executive Leadership Team. A key focus area for the forum this year has been the completion of quality assurance self-assessments and the development of quality statements for all organisational departments in order to support forward improvement plans through 2026/27.

Quality Impact Assessments (QIA) are embedded within governance infrastructures and have been pivotal in ensuring that decisions taken around clinical services transformation have been considered across the twelve Health & Care Quality Standards. Clear guidance and support is provided across governance forums to ensure that quality is at the heart of decision making and specialist advice continues to be provided by our quality teams to support leaders across the organisation in considering the impacts of proposals and decisions against these standards.

The Quality Performance Management Framework (QPMF) provides the principles and organisational requirements for a robust quality management system. This framework and the workplan associated with it is monitored by the QPMF Steering Group who provide assurance to the Executive Leadership team. All elements of the organisation across both operational and corporate services have been supported to complete a self-assessment against the framework to develop improvement plans associated with their individual quality management systems.

During 2025/26 work has progressed to establish appropriate information governance and regulatory pathways to enable the Trust to utilise service user data for targeted outreach and experiential intelligence purposes. This included the development of submissions and engagement with the Information Commissioners Office. Governance for this initiative was overseen through the Information Governance Steering Group and QMG.

The Trust develops an annual clinical audit plan in line with national and local priorities. The audit plan is reported to QUEST quarterly, with any deviations in the plan agreed. QUEST in turn assures the Audit, Risk and Assurance Committee that the clinical audit plan is in place and being monitored. The Trust's annual Quality Plan for 2025/26 can be accessed [here](#).

Information governance arrangements (including information security)

Information Governance underpins the Trust's ability to deliver high-quality, safe, and effective care. Ensuring the confidentiality, integrity, and availability of information is fundamental to maintaining trust, supporting digital transformation, and complying with statutory responsibilities.

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, and processes to inform and guide the organisation to ensure compliance is met in practice. The framework includes monitoring and reporting arrangements, audits, compliance assessments, and improvement initiatives along with incident and risk management processes. The Trust has embedded a culture of continuous improvement across its information governance activities, supported by both internal and external audits. Recommendations from these audits are tracked to completion and used to inform policy updates and training content.

Information security remains a significant risk across NHS Wales, and the Trust continues to develop mitigations for and monitor the associated risk 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 place and is actively monitored. System risk assessments are routinely undertaken. An Information Security Policy is in place, 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, Data Protection Officer, and Caldicott Guardian. The Group receives reports on information governance and data protection matters, developments, and performance. It reports directly to the Executive Leadership Team monthly and provides assurance on the Trust's compliance with relevant information governance standards. Oversight at board level is through the Finance and Performance

Committee, and the board's digital non-executive director works closely with the Digital Director on emerging issues.

The Trust continues to provide annual submissions to the Welsh Information Governance Toolkit. The results of the March 2026 submission are that the Trust is meeting all minimum standards at the point of submission, with eight out of the twelve categories exceeding expectations.

There is an existing risk on the corporate risk register related to failure to comply with data protection and a new risk on the unauthorised or inappropriate use of AI technologies. The risks and mitigation actions continue to be monitored.

Data Protection Impact Assessments (DPIAs) are routinely conducted for new or significantly changed systems and processes involving personal data, with support from the Information Governance Team to ensure proportionality and legal compliance. This has been a focus of the Information Governance Steering Group in 2025/26, and raising the profile of these is a key priority in 2025/26.

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. Incident figures are reported to the Information Governance Steering Group. Depending on the nature and severity of the incident, the incident reports may be required to be notified to the ICO. During the reporting period of 1 April 2025 to 31 March 2026, three incidents were notified to the ICO. Following notification, one report was rescinded, and no further action has been received from the ICO in relation to the two remaining incidents.

Corporate Governance Code compliance

An assessment against the corporate governance code for central government departments (2017), has been completed using the "Comply" or "Explain" approach. Whilst there is no requirement to comply with all elements of the code, an assessment was undertaken in April 2026 against the main principles as they relate to an NHS public sector organisation in Wales. The results were reviewed by the Audit, Risk and Assurance Committee on 28 April 2026 and the papers for that meeting can be accessed [here](#).

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 2025/26 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 ARAC and the ELT 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 ARAC 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 ARAC 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.

The ARAC 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 ARAC reviews and approves the internal counter fraud arrangements on an annual basis.

Planning arrangements

In accordance with expectations from Welsh Government, the Trust submitted its 2025-28 Integrated Medium-Term Plan (IMTP) by 31 March 2025 following its approval by the Board on 27 March 2025. The IMTP 2025-28 was approved by Welsh Government on 30 June 2025, subject to Accountability Conditions; which were provided to the Trust on the 28 July 2025.

The IMTP was shaped with internal and external feedback and in line with the NHS Wales Planning Framework 2025-28. This included patient stories, staff surveys and engagement with the Joint Commissioning Committee, the board and other key stakeholders.

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.

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 staff to help them recognise, promote, and celebrate equality, diversity, and inclusion. This Plan includes the 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 the Trust's 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 Emergency Preparedness, Resilience and Response (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 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. In 2026/27 the Trust will continue to work closely with NHS Wales

partners on adaptation planning and will further develop our Climate Change Adaptation Plan which will ensure a structured, organisation-wide approach to building a comprehensive risk matrix and associated adaptation measures. The approach is deliberately collaborative and is being created with input from colleagues across all directorates, ensuring full organisational engagement, shared ownership, and a robust evidence base. This will enable us to identify, assess and prioritise risks consistently, and to develop proportionate and achievable adaptations that are embedded into business-as-usual planning.

- The Trust had no reported serious untoward incidents during 2025/26 in relation to data security. As set out above, three incidents were notified to the ICO. Following notification, one report was rescinded, and no further action has been received from the ICO in relation to the two remaining incidents.

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.

The recommendations and actions from the Data Quality Internal Audit of October 2024 have been completed and implemented, with the Information Governance Steering Group (which has delegated authority from the Executive Leadership Team) now monitoring data quality related metrics and training progress monthly. Notably, this has included the development and release of a bespoke data quality training & awareness module across the Trust, and the re-establishment of an Information Asset Management Group for data stewards and information system owners.

Following the implementation of the Ambulance Performance Framework (Phases 1 and 2) in 2025, the data supplied by WAST to the Welsh Government as part of the Official Statistics Release has been completely redesigned to align with the new metrics, tested, and quality assured by the Insight & Data Services function of the Digital Directorate. The data behind these submissions are also part of a continuous data quality monitoring process, checking across all dimensions of data quality as 999 and 111 related call and incident data are brought into the Trust's secure, on-premise data warehouse. This exercise can also involve investigation

of 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 and collaborative approach. As such, the Trust retains its status on The Official Statistics (Wales) Order 2017, which is part of the Statistics and Registration Services Act 2007.

More broadly across the Trust, data quality for other information systems and sources is maturing. At the Finance & Performance Committee meeting of November 2025 it was noted that a data reporting error had been identified related to compliance metrics for Putting Things Right (PTR) in the MIQPR. The cause of this error was largely reliance on manual extraction and calculation of data from a third-party system. In recent months, significant data engineering effort has been directed to this area of information, to improve the technical data flow, and allow the metrics to be calculated in a more automated and reliable way, improving confidence in the reporting accuracy for future.

Another notable improvement for data quality maturity within WAST includes the approach by which the new Ambulance Performance Framework metrics were designed collaboratively by subject matter experts from across the Trust (from data, clinical, commissioning, and operational teams). This best practice approach is being adopted by other workstreams of the Clinical Model Transformation programme going forward.

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 2025 to 31 March 2026 none were relevant to the Trust.

Welsh Health Circulars

Welsh Health Circulars provide a streamlined, transparent, and traceable method of communication between NHS Wales and NHS organisations. 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.

NHS Oversight and Escalation Arrangement

Under the NHS Oversight and Escalation Arrangements, Welsh Government meet with Health Inspectorate Wales (HIW) and Audit Wales to discuss the overall assessment of the Trust.

At the most recent tripartite meeting the escalation status of the Trust remained unchanged at 'routine arrangements', a status that has been maintained for a number of years.

Health Inspectorate Wales

There were no HIW reports received in 2025/26, however a local review was commenced in 2026 on several themes including:

- patient flow and handover process, releasing crews quicker/alternative pathways, standardising handover guidance/SOPs
- escalation process
- communication with patients about delays
- leadership presence and governance, reporting, learning and feedback culture, workforce planning and staffing levels, staff wellbeing and support, staff training and development
- data quality and accurate reporting

The outcome report has not been received in this financial year.

Welsh Risk Pool

During 2024 the Welsh Risk Pool (WRP) undertook its annual assessment of the Trust's policies, procedures, and practice as part of its oversight duties. The aim of the assessment was to gather assurance on concerns management and compliance with Putting Things Right Guidance for the WRP Committee, Welsh Government and NHS Wales Performance and Improvement and to provide recommendations to support the organisation in continuous improvement in this important area of governance. The final report was published in February 2025, and the Trust is in the process of implementing the recommendations made within the report which will be tracked and monitored by the QuEst Committee.

The Assessors were confident that the new organisational structure which has been implemented is the right approach for the Trust in respect of its patient safety and Putting Things Right processes. As there remained some outstanding actions from the previous assessment and inconsistency in data, the assurance rating remains as Limited Assurance. However, the Assessors were confident that as the changes being implemented by the Trust take effect, there will be sufficient evidence to increase the assurance rating.

Recommendations were approved by Welsh Risk Pool Committee, with ongoing monitoring, challenge and closure oversight provided by the Trust's Audit, Risk and Assurance Committee.

During the year, there was some slippage against original completion timescales, reflecting sustained demand, operational pressures and capacity constraints across the organisation. Notwithstanding this, most actions have now been completed and agreed for closure, supported by appropriate evidence demonstrating delivery against each recommendation. A small number of actions remain open due to significant dependencies on digital infrastructure and nationally-procured solutions that fall outside the Trust's direct control. To strengthen assurance and accelerate progress, the Trust has established senior-level oversight of digital prioritisation. This provides clearer governance, stronger alignment with IMTP priorities and strategic risks, and enhanced engagement with national partners where system-wide solutions are required.

Internal audit

Internal Audit provides the Accountable Officer and the Trust Board with an independent flow of assurance on the adequacy and effectiveness of the system of internal control. The Accountable Officer commissions a programme of internal audit work, which is delivered in accordance with Global Internal Audit Standards by the NHS Wales Shared Services Partnership. The scope of this work is agreed with the Executive Leadership Team and the Audit, Risk and Assurance Committee and is focussed on areas of significant risk 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 any audits that have not been fully completed. As in previous years, audit work undertaken at NHS Wales Shared Services Partnership (NWSSP), Digital Health and Care Wales (DHCW), and the NHS Wales Joint Commissioning Committee (JCC), has contributed to, and supports, the overall internal audit opinion for NHS Wales health bodies.

The Head of Internal Audit has concluded:

	The Trust Board can take reasonable assurance 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.
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This conclusion is consistent with the Reasonable Assurance Head of Internal Audit Opinion reported in the Trust's 2024/25 Annual Governance Statement. The 2025/26 reasonable assurance conclusion is derived from 20 Internal Audit reviews.

Internal Audit Assurance Conclusion	Number of Reports
Unsatisfactory Assurance	0
Limited Assurance	0
Reasonable Assurance	17
Substantial Assurance	2
Advisory	1
In progress	0
Total	20

For the eighth consecutive year there have been no 'Unsatisfactory Assurance' internal audit reports of Trust business. Of the 20 reports completed in year, none were rated as limited, with the majority of reports being rated as having 'reasonable' assurance.

External audit: Audit Wales

The Auditor General for Wales is the Trust's statutory external auditor. 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 ARAC 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 ARAC 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 ARAC meeting to provide assurance on their implementation.

During 2025 Trust conducted the following reviews:

- Structured Assessment 2025 – core assessment
- Structured Assessment 2024 – deep dive review of investment in digital systems
- Urgent and Emergency Care – arrangements for managing demand Welsh Ambulance Services University NHS Trust

Structured Assessment 2025

The key focus of this review was the Trust's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus on corporate approach to planning; corporate systems of assurance; board transparency, cohesion, and effectiveness; and corporate approach to financial management.

This Structured Assessment was positive and indicated that the Trust has an effective board, supported by strong and maturing governance and assurance arrangements, a clear planning framework, and sound financial management, while operating in a challenging performance and financial environment with constrained organisational capacity. Its key findings included:

We found that the Trust has an effective Board supported by good governance arrangements. Systems for providing the Board with assurance are effective and are being strengthened through further development of the board assurance framework. A new quality plan is being implemented, but its deliverability is likely to be challenging without dedicated funding. The Trust continues to report challenges to the achievement of key performance targets. Changes to how ambulances responses are measured were introduced during 2025, with a greater focus on patient outcomes. However, it is too early to know what impact the changes are having on service quality.

The Trust has a clear and approved Integrated Medium-Term Plan (IMTP) and has recently approved a set of wellbeing objectives. It is also undertaking a timely refresh of its long-term strategy. The Trust has a significant number of change programmes underway, with finite capacity to support them. It is therefore pausing the development of some corporate plans and deferring some planned activities to protect capacity for key priorities.

The Trust manages its finances well to meet its key financial duties during 2024-25. Positively, it is reducing its reliance on non-recurrent savings. Yet, the Trust is facing increasingly challenging financial pressures this year which creates risks to achieving its forecast breakeven position. However, there is a need to clarify the affordability of some of the Trust's strategic plans.

Recommendations related to strengthening policy management, enhancing reporting of the current board assurance framework; clarifying delivery of the quality plan, and reporting issues of timely submission of board and committee papers. All recommendations were accepted and are being monitored by the ARAC. The Audit Wales Structured Assessment report for 2025 is available within the 2 December 2025 ARAC papers, [here](#).

Urgent and Emergency Care – arrangements for managing demand

Whilst fieldwork was undertaken in 2024/25 this report was finalised in April 2025. The report can be accessed [here](#).

It was the second phase of a programme of work focused on several elements of the urgent and emergency care system in Wales. The first phase examined discharge planning and the impact of patient flow on urgent and emergency care covered the health board and local authorities for each of the seven health and social care regions.

The review looked at how the Trust was managing demand for urgent and emergency care services. Specifically, how the Trust was working to reduce conveyance to Emergency Departments and how it supports the treatment of patients in the right place, first time for their needs, where better alternatives to attendance at Emergency Departments exist.

The overall conclusion was that changes to service delivery are leading to improvements in managing urgent and emergency care demand, supported by clear and regularly monitored plans. However, their impact is hindered by limitations in joined up data and access to alternative pathways in health boards as well as by continually high levels of handover delays at Emergency Departments. Recommendations were made to address the accuracy of the 111 Wales website and directories of service.

Audit Wales will provide the final part of their work on urgency and emergency care in Q1 2026/27, taking account of the findings in the first phase and this review.

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 (NWSSP).

Review of effectiveness of the system of internal control

As Accountable Officer for the Trust I have responsibility for reviewing the effectiveness of the system of internal control. My review of the system of internal control is informed by the work of the internal auditors, and the executive officers within the organisation who have responsibility for the development and maintenance of the internal control framework, and comments made by external auditors in their audit letter and other report.

The Trust has established and maintained a sound system of internal control that supports the achievement of its strategic objectives, safeguards public funds and assets, and ensures compliance with statutory and regulatory requirements. The focus for 2025/26 as can be seen in the performance report has been on the transformation of the clinical model and implementation of the new ambulance performance framework. The Clinical Model Transformation Programme Board was central to this. An Internal Audit review on the management of the programme board in January 2026 looked at whether appropriate assurances and reporting mechanisms were in place and returned reasonable assurance.

The ARAC approves the annual internal audit plan and reviews all audits, reporting to the board and myself as Accountable Officer on its discussions and views on risks and progress against actions to mitigate risks.

The system of internal control is designed to manage, rather than eliminate, the risk of failure to achieve objectives and to provide reasonable, not absolute, assurance of effectiveness. It is underpinned by clear governance and accountability arrangements, effective risk management processes, robust financial and operational controls, and a framework of All-Wales and local policies, procedures, national and clinical guidelines, and delegated authority. The new strategic BAF, providing a line of sight to the board of the risks to achievement of each

strategic objective, alongside assurance reporting to board committees on achievement of deliverables for each strategic objective will further strengthen our risk management framework in 2026/27.

The positive Audit Wales Structured Assessment 2025 and Head of Internal Audit Opinion for 2025 support the robustness of the internal controls at WAST. Assurance on the system of internal control is provided through management reporting directly into the Executive Leadership Team (ELT) thereby highlighting areas requiring improvement. Agreed improvement plans on areas such as concerns management, improvements to processes for policy and risk management, and a refresh of the internal governance structures reporting to the ELT will further strengthen the internal control environment in 2026/27.

Corporate Governance Report conclusion

As Accountable Officer, I conclude that during 2025/26 no significant internal control or governance issues have been identified.

The Trust has operated within a clear governance framework, underpinned by established roles, effective committee structures and assurance processes. Board and committee arrangements have supported appropriate scrutiny, challenge and decision making, with a strong emphasis on transparency, public accountability and ethical standards.

The Trust's risk management framework reflects a mature and embedded risk culture, with principal risks actively owned, debated and escalated through established governance routes. The current board assurance framework (BAF) provides meaningful oversight of principal risks, while recognising that further maturity is required to strengthen the strategic line of sight between objectives, risk, controls and assurance. The planned transition towards a BAF aligned to strategic objectives and risk appetite is therefore appropriately framed as a measured development rather than an accelerated redesign.

The system of internal control has continued to provide reasonable assurance that risks to the achievement of objectives are being managed effectively. This is supported by management reporting, internal and external audit activity, and the work of the Audit, Risk and Assurance Committee in providing independent challenge and assurance to the board and Accountable Officer. The reasonable assurance Head of Internal Audit opinion and the positive Audit Wales Structured Assessment findings reinforce this position. Financial governance arrangements have also remained strong, with the Trust maintaining financial balance and meeting its key financial duties in a highly constrained system environment.

The governance statement highlights areas where further improvement is required, most notably in relation to Putting Things Right. During 2025/26, performance against statutory concerns management requirements was scrutinised closely and escalated by the Quality, Patient Experience and Safety Committee on several occasions. The Board responded by strengthening executive oversight and establishing more structured governance arrangements to improve grip, transparency and assurance. These actions are being monitored and will continue to be a focus for improvement.

The year has been marked by significant organisational change delivered at pace, particularly through the clinical model transformation and the new ambulance performance framework. It is therefore appropriate that the coming period focuses on consolidation, evaluation and targeted improvement. The integrated governance programme, alongside the Good Governance Institute review, will provide an opportunity to strengthen floor to board assurance and support the board's development from a good board to a high performing one, progressed at a pace proportionate to the Trust's routine escalation status and overall organisational stability.



Emma Wood
Chief Executive Officer
Date: 25 June 2026

Accountability Report 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 2025/26 (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): 8 of 9 Trust Board (Private): 8 of 9 Audit, Risk and Assurance Committee: 5 of 5 Charity Committee: 4 of 4 Finance and Performance Committee: 6 of 6 Remuneration Committee: 7 of 7
Colin Dennis	Trust Board Chair	Trust Board (Public): 8 of 9 Trust Board (Private): 7 of 9 Remuneration Committee: 7 of 7 Quality, Patient Experience & Safety Committee: 1 of 1 [extraordinary]
Emma Wood (Appointed 1 October 2025)	Chief Executive	Trust Board (Public): 4 of 4 (of available meetings) Trust Board (Private): 4 of 4 (of available meetings) Audit Risk and Assurance Committee: 1 of 2 (of available meetings - not a required attendee) Finance & Performance Committee: 1 of 3 (of available meetings - not a required attendee) Quality, Patient Experience & Safety Committee: 1 of 3 (of available meeting not a required attendee) Remuneration Committee: 2 of 2 (of available meetings)
Rhiannon Beaumont-Wood (appointed 11 November 2024 – left 8 February 2026)	Non-Executive Director	Trust Board (Public): 5 of 8 (of available meetings) Trust Board (Private): 4 of 7 (of available meetings) Audit, Risk and Assurance Committee: 4 of 4 (of available meetings) Quality, Patient Experience & Safety Committee: 6 of 6 Remuneration Committee: 5 of 6 (of available meetings)
Jayne Beeslee	Non-Executive Director	Trust Board (Public): 7 of 9 Trust Board (Private): 7 of 9 Academic Partnership Committee: 2 of 2 Finance and Performance Committee: 6 of 6 Remuneration Committee: 6 of 7
Bethan Evans	Non-Executive Director	Trust Board (Public): 5 of 9 Trust Board (Closed): 6 of 9 Audit, Risk and Assurance Committee: 1 of 1 [as Chair of QuEST – not a required attendee] Finance and Performance Committee: 5 of 6 People and Culture Committee: 3 of 4 Quality, Patient Experience & Safety Committee: 6 of 6 Remuneration Committee: 4 of 7
Hayley Hutchings	Non-Executive Director	Trust Board (Public): 8 of 9

Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
		Trust Board (Private): 9 of 9 Academic Partnership Committee: 2 of 2 People and Culture Committee: 4 of 4 Remuneration Committee: 5 of 7 Audit Risk and Assurance Committee: 1 of 1 [for Quorum – not a required attendee]
Ceri Jackson	Non-Executive Director	Trust Board (Public): 9 of 9 Trust Board (Closed): 9 of 9 Audit, Risk and Assurance Committee: 5 of 5 Charity Committee: 4 of 4 People and Culture Committee: 4 of 4 Quality, Patient Experience & Safety Committee: 5 of 6 Remuneration Committee: 6 of 7
Hannah Rowan	Non-Executive Director	Trust Board (Public): 6 of 9 Trust Board (Closed): 5 of 9 Academic Partnership Committee: 2 of 2 Charity Committee: 2 of 4 People and Culture Committee: 3 of 4 Remuneration Committee: 1 of 7
Jason Killens (left 18 July 2025)	Chief Executive	Trust Board (Public): 4 of 4 (of available meetings) Trust Board (Closed): 2 of 3 (of available meetings) Remuneration Committee: 3 of 3 (of available meetings) Audit Risk and Assurance Committee: 1 of 2 (of available meetings – not a required attendee)
Lee Brooks	Executive Director of Operations	Trust Board (Public): 7 of 9 Trust Board (Closed): 6 of 9 Charity Committee: 3 of 4 Finance and Performance Committee: 4 of 6 People and Culture Committee: 3 of 4 Quality, Patient Experience & Safety Committee: 3 of 6
Carl Kneeshaw	Director of People	Trust Board (Public): 7 of 9 Trust Board (Closed): 7 of 9 Audit, Risk and Assurance Committee: 4 of 5 Academic Partnership Committee: 1 of 2 Finance and Performance Committee: 6 of 6 People and Culture Committee: 4 of 4 Remuneration Committee: 7 of 7
Angela Lewis	Director of Culture Change	Trust Board (Public): 8 of 9 Trust Board (Closed): 7 of 9 People and Culture Committee: 4 of 4
Estelle Hitchon	Director of Partnerships and Engagement	Trust Board (Public): 8 of 9 Trust Board (Closed): 7 of 9 Academic Partnership Committee: 2 of 2 Audit Risk and Assurance Committee: 1 of 1 [not a required attendee] Charity Committee: 4 of 4 People and Culture Committee: 4 of 4
Rachel Marsh (Interim CEO between 19 July – 1 October 2025)	Executive Director of Strategy, Planning and Performance	Trust Board (Public): 9 of 9 Trust Board (Closed): 9 of 9 Finance and Performance Committee: 1 of 6 [Deputy attended] Quality, Patient Experience & Safety Committee: 4 of 6 Remuneration Committee: 2 of 2 (of available meetings as Interim CEO)
Trish Mills	Director of Corporate Governance / Board Secretary	Trust Board (Public): 9 of 9 Trust Board (Closed): 9 of 9 Academic Partnership Committee: 0 of 2 [Deputy attended] Audit, Risk and Assurance Committee: 5 of 5 Charity Committee: 4 of 4 Finance and Performance Committee: 6 of 6 People and Culture Committee: 4 of 4

Name	Position	Board and Committee Record of Attendance (Actual attendance of total held meetings or total meetings available to attend, dependent on appointment dates)
		Quality, Patient Experience & Safety Committee: 4 of 6 Remuneration Committee: 7 of 7
Jonny Sammut	Director of Digital Services	Trust Board (Public): 8 of 9 Trust Board (Private): 6 of 9 Academic Partnership Committee: 0 of 2 [Deputy attended] Finance and Performance Committee: 5 of 6 Quality, Patient Experience & Safety Committee: 2 of 6 [Deputy attended]
Andy Swinburn	Executive Director of Paramedicine	Trust Board (Public): 8 of 9 Trust Board (Closed): 8 of 9 Academic Partnership Committee: 2 of 2 Charity Committee: 4 of 4 People and Culture Committee: 3 of 4 Quality, Patient Experience & Safety Committee: 5 of 6
Christopher Turley	Executive Director Finance and Corporate Resources	Trust Board (Public): 6 of 9 Trust Board (Closed): 7 of 9 Audit, Risk and Assurance Committee: 4 of 5 Charity Committee: 3 of 4 Finance and Performance Committee: 3 of 6 [Deputy attended] People and Culture Committee: 1 of 4
Liam Williams	Executive Director of Quality and Nursing	Trust Board (Public): 7 of 9 Trust Board (Closed): 6 of 9 Audit, Risk and Assurance Committee: 3 of 5 Finance and Performance Committee: 4 of 6 People and Culture Committee: 0 of 4 [Deputy attended] Quality, Patient Experience & Safety Committee: 6 of 6

Accountability Report appendix 2: Board and Committee meeting dates

The following table sets out the dates of the board and committee meetings held in 2025/26.

Meeting Title [meetings held]	Meeting Dates 2025/26
Trust Board (Public) [9]	7 May 2025 (extraordinary); 29 May 2025; 26 June 2025; 31 July 2025; 25 September 2025; 23 October 2025 (extraordinary); 27 November 2025; 29 January 2026; 26 March 2026
Trust Board (Closed) [9]	29 May 2025; 26 June 2025; 3 July 2025 (extraordinary); 31 July 2025; 25 September 2025; 27 November 2025; 29 January 2026; 26 February 2026 (extraordinary); 26 March 2026
Corporate Trustee [4]	29 May 2025; 31 July 2025; 27 November 2025; 29 January 2026
Academic Partnership Committee [2]	7 October 2025; 6 March 2026
Audit, Risk and Assurance Committee [5]	1 May 2025; 24 June 2025; 2 September 2025; 2 December 2025; 2 March 2026
Charity Committee [4]	2 April 2025; 3 July 2025; 2 October 2025; 13 January 2026
Finance and Performance Committee [6]	20 May 2025; 21 July 2025; 16 September 2025; 18 November 2025; 20 January 2026; 17 March 2026
People and Culture Committee [4]	15 May 2025; 12 August 2025; 13 November 2025; 10 February 2026
Quality, Patient Experience and Safety Committee [6]	9 May 2025; 13 June 2025 (extraordinary); 5 August 2025; 10 October 2025 (extraordinary); 4 November 2025; 3 February 2026
Remuneration Committee [7]	15 May 2025; 3 June 2025; 11 July 2025; 25 July 2025; 3 September 2025; 4 December 2025; 13 March 2026

Accountability Report Appendix 3: Glossary

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
APF	Ambulance Performance Framework
APPs	Advanced Paramedic Practitioners
AQIs	Ambulance Quality Indicators
ARAC	Audit, Risk and Assurance Committee
ARWAP	Anti Racist Wales Action Plan
BAF	Board Assurance Framework
BI	Business Intelligence
CVUHB	Cardiff and Vale University Health Board
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	Child Practice Reviews
CardioPR	Cardiopulmonary Resuscitation
CMT	Clinical Model Transformation
CRM	Clinical response Model
CRR	Corporate Risk Register
CQGG	Clinical Quality Governance Group
CSD	Clinical Support Desk

ABBREVIATION	TERM
CTP	Clinical Transformation Programme
DAP	Decarbonisation Action Plan
DEEE	Diesel Engine Exhaust Emissions
DPIA	Data Protection Impact Assessment
EAP	Emergency Ambulance Practitioner
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
GRS	Global Rostering System
HART	Hazardous Area Response Team
HEIW	Health Education and Improvement Wales
HIW	Health Inspectorate Wales
FPC	Finance and Performance Committee
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

ABBREVIATION	TERM
MAI	Manchester Arena Inquiry
MDS	Minimum Data Set
MHRV	Mental health response vehicle
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
PENNA	Patient Experience National Network Awards
PECI	Patient Experience and Community Involvement
PPE	Personal Protective Equipment
PSOW	Public Service Ombudsman for Wales
QIA	Quality Impact Assessment
QMG	Quality Management Group
QPMF	Quality and Performance Management Framework
QuEST	Quality, Patient Experience and Safety Committee
Q1, Q2, Q3, Q4	Quarter (of the financial year)
RemCom	Remuneration Committee
RCRP	Right Care Right Person
RCS	Rapid Clinical Screening
REAP	Resource Escalation Action Plan
RICS	Remote Integrated Care Service
RPE	Respiratory Protective Equipment
RPB	Regional Partnership Boards
RIDDOR	Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013
RIF	Regional Integration Fund
ROSC	Return of spontaneous circulation from cardiac arrest
SCIF	Significant Clinical Incident Forum
SDECs	Same Day Emergency Care Centres



GIG
CYMRU
NHS
WALES

Ymddiriedolaeth Brifysgol GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
University NHS Trust

ABBREVIATION	TERM
SI	Statutory Instrument
SOP	Standard Operating Procedure
SORT	Specialist Operational Response Team
STB	Strategic Transformation Board
STEMI	ST segment elevation myocardial infarction
SUS	Speaking Up Safely
The Trust	Welsh Ambulance Services University NHS Trust
TRiM	Trauma and Risk Management
TU	Trade Union
UCRS	Urgent Community Response Service
UCS	Urgent Care Service
UHP	Unit Hour Production
UTS	University Trust Status
WASPT	Welsh Ambulance Services Partnership Team
WHSCC	Welsh Health Specialised Services Committee
WRP	Welsh Risk Pool
WTEs	Whole-time equivalents

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.

Remuneration

The definition of senior managers as prescribed by the 2025/26 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 Trust Board Chair and Chief Executive; and five further (non-voting) Directors.

Membership of the Remuneration Committee

The Remuneration Committee is chaired by the Trust Board Chair and comprises all Non-Executive Directors as members. Also in attendance is the Chief Executive, the Director of People and the Board Secretary. Details of those individuals are in the directors' report above.

Remuneration of senior managers

All senior managers' pay, and terms and conditions of service are 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 personal and developmental review (PADR) 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 2025/26, a 3.25% consolidated pay uplift was applied to all pay scales for individuals holding executive and senior posts, effective from 1 April 2025. This pay uplift was agreed in February 2026 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.

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 to seven outlined above are the normal 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.

The above 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.

Non-Executive Directors are appointed by the Welsh Government for fixed term periods.

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 2025/26.

Remuneration relationship

Details of the Trust's remuneration relationship is set out in Note 10.6 of the 2025/26 annual financial accounts.

Senior managers in post in 2025/26

Name	Position Title	Assignment Category	Start Date in Position	Fixed Term End Date
Jayne Beeslee	Non-Executive Director	Fixed Term	19 August 2024	18 August 2028
Peter Curran	Non-Executive Director	Fixed Term	01 February 2024	31 January 2028
Colin Dennis	Chair	Fixed Term	01 October 2022	30 September 2026
Bethan Evans	Non-Executive Director	Fixed Term	06 December 2019	4 December 2026
Hayley Hutchings	Non-Executive Director	Fixed Term	11 November 2024	10 November 2028
Ceri Jackson	Vice Chair	Fixed Term	1 July 2024 ¹	30 June 2028
Hannah Rowan	Non-Executive Director	Fixed Term	01 April 2022	31 March 2030
Lee Brooks	Executive Director of Operations	Permanent	8 July 2019	Not Applicable
Estelle Hitchon	Director of Partnerships and Engagement	Permanent	01 December 2015	Not Applicable
Carl Kneeshaw	Director of People	Permanent	01 November 2024	Not Applicable
Angela Lewis	Director of Culture Change	Fixed Term	12 September 2022	31 October 2026
Rachel Marsh	Director of Strategy Planning & Performance	Permanent	01 November 2019	Not Applicable

¹ Ceri Jackson was appointed as a Non-Executive Director on 01 April 2021 and then as Vice Chair on 01 July 2024

Name	Position Title	Assignment Category	Start Date in Position	Fixed Term End Date
Patricia Mills	Director of Corporate Governance/Board Secretary	Permanent	02 August 2021	Not Applicable
Jonathan Sammut	Director of Digital Services	Permanent	27 September 2023	Not Applicable
Andrew Swinburn	Executive Director of Paramedicine	Permanent	01 December 2021	Not Applicable
Christopher Turley	Executive Director of Finance & Corporate Resources	Permanent	01 February 2020	Not Applicable
Liam Williams	Executive Director of Nursing	Permanent	01 August 2022	Not Applicable
Emma Wood	Chief Executive	Permanent	01 October 2025	Not Applicable

Further details of the contract arrangements of the Trust's senior managers in 2025/26 can be found in the remuneration table (and notes) set out below.

Senior managers filling posts on an interim basis during 2025/26

Additional detail on these interim positions is set out in the directors' report above.

Name	Position Title	Assignment Category	Start Date in Position	End Date
Rachel Marsh	Chief Executive	Interim	19 July 2025	30 September 2025
Estelle Hitchon	Director of Strategy Planning & Performance	Cover	19 July 2025	30 September 2025
Edward Roberts	Acting Director of Finance and Corporate Resources	Acting up	9 September 2025	7 January 2026

Senior managers who left the Trust during 2025/26

Name	Position Title	Assignment Category	Start Date in Position	Leaving Date
Rhiannon Beaumont-Wood	Non-Executive Director	Fixed Term	11 November 2024	08 February 2026
Jason Killens	Chief Executive	Permanent	24 September 2018	18 July 2025

Hutton Report information

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. This is set out below:

Total Pay and benefits		£'000			£'000		
Chief Executive Total pay and benefits range		190-195			185-190		
Highest paid Director Total pay and benefits range		190-195			185-190		
		2025-26	2025-26	2025-26	2024-25	2024-25	2024-25
		£	£		£	£	
		Chief	Chief		Chief	Chief	
Total pay and benefits		Executive	Employee	Ratio	Executive	Employee	Ratio
	25th percentile pay ratio	192,500	31,371	6.14:1	187,500	30,420	6.16:1
	Median pay	192,500	41,644	4.62:1	187,500	38,999	4.81:1
	75th percentile pay ratio	192,500	53,828	3.58:1	187,500	53,416	3.51:1
Salary component of total pay and benefits							
	25th percentile pay ratio	192,500	26,999		187,500	26,060	
	Median pay	192,500	33,992		187,500	30,420	
	75th percentile pay ratio	192,500	47,280		187,500	45,637	
		Highest Paid	Highest Paid		Highest Paid	Highest Paid	
Total pay and benefits		Director	Employee	Ratio	Director	Employee	Ratio
	25th percentile pay ratio	192,500	31,371	6.14:1	187,500	30,420	6.16:1
	Median pay	192,500	41,644	4.62:1	187,500	38,999	4.81:1
	75th percentile pay ratio	192,500	53,828	3.58:1	187,500	53,416	3.51:1
Salary component of total pay and benefits							
	25th percentile pay ratio	192,500	26,999		187,500	26,060	
	Median pay	192,500	33,992		187,500	30,420	
	75th percentile pay ratio	192,500	47,280		187,500	45,637	

In 2025/26, 0 (2024/25, 0) employees received remuneration in excess of the highest-paid director. Remuneration for all staff ranged from £23,875 to £192,500 (2024/25, £23,970 to £187,500). The all-staff range includes directors with the exception of the highest paid CEO

Director as appropriate and excludes the non-executive directors and excludes pension benefits of all employees. In terms of these disclosures, the Chief Executive is also the highest paid director.

Financial year summary

In keeping with the Welsh Government circulars on pay, included in the calculations for 2025/26 are the 3.6% pay increase for employees covered by Agenda for Change (AfC) and the 3.25% pay increase for employees covered by Executive and Senior Posts (ESP).

10.6.2 Percentage Changes	2024-25 to 2025-26	2023-24 to 2024-25
% Change from previous financial year in respect of Chief Executive	%	%
Salary and allowances	2.7	8.7
Performance pay and bonuses	0	0
% Change from previous financial year in respect of highest paid director		
Salary and allowances	2.7	8.7
Performance pay and bonuses	0	0
Average % Change from previous financial year in respect of employees taken as a whole		
Salary and allowances	2.2	7.8
Performance pay and bonuses	0	0

The 2023/24 figures were provided in accordance with the guidance at the time however this did not take into account the 2024/25 Manual for Accounts guidance, which was applied in 2024/25 only. As per the Manual for Accounts, 2025/26 has reverted to the methodology used in 2023/24, whereby the amounts included are following salary sacrifice deductions.

The 8.7% reported in 2024/25 is in relation to the pay award received in 2024/25 based on the mid-point of the band, and the exclusion of salary sacrifice schemes as per the 2024/25 guidance. The 2.7% reported in 2025/26 is the result of a new Chief Executive and the pay award received.

In terms of the average pay per FTE, the 7.8% reported in 2024/25 relates to the agreed pay increases across the organisation, with salary sacrifice schemes excluded as per the 2024/25 guidance. The 2.2% reported in 2025/26 is the result of the pay award received.

Salary and pensions entitlements of senior managers

Remuneration

A) Remuneration

Name and Title	2025-26					2024-25					Total FTE £000 (bands of £5000)
	Salary £000 (bands of £5000)	Salary FTE £000 (bands of £5000)	Benefits in Kind £ Rounded to the nearest £100	Pension benefits £000 (Bands of £2500) (Note 20)	Total £000 (bands of £5000)	Salary £000 (bands of £5000)	Salary FTE £000 (bands of £5000)	Benefits in Kind £ Rounded to the nearest £100	Pension benefits £000 (Bands of £2500) (Note 20)	Total £000 (bands of £5000)	
Colin Dennis (Chair)	40-45		-		40-45	40-45		2,000		45-50	
Kevin Davies (Non Executive Director) (Note 1)						0-5		100		0-5	
Anoop Joga Singh (Non Executive Director) (Note 2)						0-5		-		0-5	
Bethan Evans (Non Executive Director)	5-10		400		5-10	5-10		100		5-10	
Ceri Jackson (Non Executive Director / Vice Chair) (Note 3)	20-25		900		20-25	20-25		1,100		20-25	
Hannah Rowan (Non Executive Director)	5-10		100		5-10	5-10		-		5-10	
Peter Curran (Non Executive Director)	5-10		100		5-10	5-10		100		5-10	
Jayne Beeslee (Non Executive Director) (Note 4)	5-10		400		5-10	5-10		200		5-10	
Rhiannon Beaumont-Wood (Non Executive Director) (Note 5)	5-10		400		5-10	0-5		100		0-5	
Hayley Hutchings (Non Executive Director) (Note 6)	5-10		500		5-10	0-5		200		0-5	
Emma Wood (Chief Executive) (Note 7)	95-100		-	30-32.5	125-130						
Jason Killens (Chief Executive) (Note 8)	50-55		700	92.5-95	145-150	175-180		1,400		175-180	
Christopher Turley (Executive Director of Finance & Corporate Resources) (Note 9)	125-130		1,500		125-130	130-135		300	27.5-30	160-165	
Edward Roberts (Acting Director of Finance) (Note 10)	30-35		500	20-22.5	55-60						
Angela Lewis (Director of Culture Change) (Note 11)	75-80	120-125	-	17.5-20	90-95	95-100	115-120	-	25-27.5	120-125	140-145
Liam Williams (Executive Director of Quality and Nursing) (Note 12)	145-150		-	122.5-125	265-270	130-135		-	10-12.5	140-145	
Estelle Hitchon (Director of Partnerships & Engagement / Interim Executive Director of Strategy, Planning & Performance) (I)	115-120		-	50-52.5	170-175	110-115		-	40-42.5	155-160	
Rachel Marsh (Executive Director of Strategy, Planning & Performance / Interim Chief Executive) (Note 14)	130-135		1,100	170-172.5	305-310	115-120		700		115-120	
Lee Brooks (Executive Director of Operations) (Note 15)	125-130		2,200	35-37.5	160-165	120-125		1,500	32.5-35	155-160	
Jonathan Sammut (Director of Digital Services) (Note 16)	110-115		3,900		115-120	110-115		3,700		110-115	
Andrew Swinburn (Executive Director of Paramedicine) (Note 17)	145-150		2,600	235-237.5	385-390	120-125		1,700	22.5-25	145-150	
Carl Kneeshaw (Director of People) (Note 18)	120-125		-	30-32.5	150-155	45-50		-	10-12.5	60-65	
Patricia Mills (Director of Corporate Governance / Board Secretary) (Note 19)	115-120		1,100	30-32.5	150-155	105-110		-	27.5-30	130-135	

Note 1 - Kevin Davies left the Trust on 30th September 2024

Note 2 - Anoop Joga Singh left the Trust on 31st August 2024

Note 3 - Ceri Jackson was Non Executive Director until 30th November 2023 and Interim Vice Chair from 1st December 2023. Ceri was appointed as Vice Chair from 1st July 2024

Note 4 - Jayne Beeslee joined the Trust on 19th August 2024

Note 5 - Rhiannon Beaumont-Wood joined the Trust on 11th November 2024 and left the Trust on 8th February 2026. Salary full year equivalent is 5-10 (bands of £5000)

Note 6 - Hayley Hutchings joined the Trust on 11th November 2024

Note 7 - Emma Wood joined the Trust on 1st October 2025, with pension contributions from 22nd October 2025 due to an overlap in employments. Salary full year equivalent is 190-195 (bands of £5000)

Note 8 - Jason Killens left the Trust on 18th July 2025. Salary before a salary sacrifice of £2,748 was 55-60 (bands of £5000). Salary full year equivalent before salary sacrifice was 190-195 (bands of £5000). 2024-25 salary before a salary sacrifice of £9,501 was 185-190 (bands of £5000)

Note 9 - Christopher Turley's salary before a salary sacrifice of £8,312 was 135-140 (bands of £5000). 2024-25 salary before a salary sacrifice of £2,078 was 130-135 (bands of £5000) including £2,518 in terms of annual leave sold

Note 10 - Edward Roberts was appointed Acting Director of Finance between 9th September 2025 and 7th January 2026. Salary before a salary sacrifice of £3,757 was 35-40 (bands of £5000). Salary full year equivalent before salary sacrifice was 110-115 (bands of £5000)

Note 11 - Angela Lewis' role changed from Director of People & Culture to Director of Culture Change from 1st November 2024 on a 0.6 WTE basis (22.5 hours). Salary includes £1,413 in terms of annual leave sold. Salary full year equivalent is 120-125 (bands of £5000)

Note 12 - Liam Williams received a pay increase with effect from 1st June 2025

Note 13 - Estelle Hitchon was appointed Interim Executive Director of Strategy, Planning & Performance between 19th July 2025 and 30th September 2025. Salary full year equivalent was 120-125 (bands of £5000). Estelle's salary includes £2,233 in terms of annual leave sold. 2024-25 salary included £2,162 in terms of annual leave sold

Note 14 - Rachel Marsh was appointed Interim Chief Executive between 19th July 2025 and 30th September 2025. Salary full year equivalent before salary sacrifice was 185-190 (bands of £5000). Rachel's salary before a salary sacrifice of £5,006 was 135-140 (bands of £5000) including £2,355 in terms of annual leave sold. 2024-25 salary before a salary sacrifice of £5,006 was 120-125 (bands of £5000) including £2,281 in terms of 2024-25 annual leave sold and £1,550 in terms of 2023-24 annual leave sold

Note 15 - Lee Brooks' salary before a salary sacrifice of £10,314 was 135-140 (bands of £5000). Pay increase with effect from 4th December 2025. 2024-25 salary before a salary sacrifice of £10,415 was 130-135 (bands of £5000)

Note 16 - Jonathan Sammut's salary before a salary sacrifice of £16,974 was 125-130 (bands of £5000). Pay increase with effect from 13th March 2026. 2024-25 salary before a salary sacrifice of £14,689 was 125-130 (bands of £5000)

Note 17 - Andrew Swinburn salary before a salary sacrifice of £11,555 was 155-160 (bands of £5000) including £3,131 in terms of annual leave sold. Pay increase with effect from 1st June 2025. 2024-25 salary before a salary sacrifice of £11,555 was 135-140 (bands of £5000) including £2,552 in terms of 2024-25 annual leave sold and £2,430 in terms of 2023-24 annual leave sold

Note 18 - Carl Kneeshaw joined the Trust on 1st November 2024, with pension contributions from 4th November 2024 due to an overlap in employments

Note 19 - Patricia Mills' salary before a salary sacrifice of £5,456 was 120-125 (bands of £5000) including £8,560 in terms of lieu of annual leave. Pay increase with effect from 1st August 2025

Note 20 - In line with Disclosure of Senior Managers' Remuneration (Greenbury) 2025 guidance, pension benefits are only included where the calculation results in a positive figure

Note 21 - Payments to past directors Claire Vaughan and Andrew Haywood were made in 2024/25 for £86.79 and £474.02 respectively relating to 2022/23 back pay which was not disclosed previously in a directors' remuneration report, in accordance with the Manual for Accounts

Note 22 - Benefit in kind includes home to work travel and business miles for the Non Executive Directors, and company car for the Directors

Note 23 - Salary for the Chair and Non Executive Directors includes the new fee structure from 1st January 2026

Pension benefits

Name and title	Accrued pension at pension age as at 31/3/26 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 2026 £'000	Cash Equivalent Transfer Value at 31 March 2025 £'000	Real increase in Cash Equivalent Transfer Value £'000
	£'000	£'000			
Emma Wood (Chief Executive) *	40-45	0-2.5	631	551	24
Jason Killens (Chief Executive)	75-80	2.5-5	1,664	1,312	92
Christopher Turley (Executive Director of Finance & Corporate Resources)	plus lump sum of 185-190 60-65	plus lump sum of 7.5-10 0-2.5	1,425	1,382	3
Edward Roberts (Acting Director of Finance)	plus lump sum of 155-160 20-25	plus lump sum of 0 0-2.5	431	358	18
Angela Lewis (Director of Culture Change)	plus lump sum of 50-55 5-10	plus lump sum of 0-2.5 0-2.5	140	113	16
Liam Williams (Executive Director of Quality and Nursing)	plus lump sum of 0-5 50-55	plus lump sum of 0 5-7.5	1,117	953	129
Estelle Hitchon (Director of Partnerships & Engagement)	plus lump sum of 115-120 35-40	plus lump sum of 10-12.5 2.5-5	953	867	56
Rachel Marsh (Executive Director of Strategy, Planning & Performance)	plus lump sum of 105-110 65-70	plus lump sum of 2.5-5 7.5-10	1,243	1,044	165
Lee Brooks (Executive Director of Operations)	plus lump sum of 75-80 45-50	plus lump sum of 7.5-10 2.5-5	692	639	26
Jonathan Sammut (Director of Digital Services) **	-	-	-	-	-
Andrew Swinburn (Executive Director of Paramedicine)	60-65	10-12.5	1,459	1,166	256
Carl Kneeshaw (Director of People) ***	plus lump sum of 160-165 5-10	plus lump sum of 25-27.5 0-2.5	84	53	15
Patricia Mills (Director of Corporate Governance / Board Secretary)	10-15	0-2.5	198	155	26

*Emma Wood paid pension contributions from 22nd October 2025 due to an overlap in pensionable employments

**Jonathan Sammut chose not to be covered by the pension arrangements during the reporting year

*** Carl Kneeshaw paid pension contributions from 4th November 2024 due to an overlap in pensionable employments

Staff Report

Staff numbers

An analysis of staff numbers by category during 2025/26 are set out below. The figures relate to the average number of employees under contract of service in each week of the financial year, divided by 52 (and rounded to nearest WTE).

These figures have been calculated to include inward secondments and agency staff and to reconcile with the financial accounts.

Category	2025/26	2024/25	2023/24
Additional clinical services	1,957	1,974	2,070
Professional, scientific and technical	2	3	3
Administrative, clerical and board Members	760	690	634
Allied health professionals	1,199	1,162	1,103
Estates and ancillary	70	65	58
Medical and dental	1	1	1
Nursing, midwifery registered	219	196	192
Students	0	0	
Healthcare scientists	0	0	
Total	4,208	4,091	4,061

Staff composition

An analysis of the number of persons of each sex who are senior managers of the Trust as at 31 March 2026, are set out below (excludes secondees out of the Trust). This compares to a Trust wide staff composition of 52% female, 48% male.

Gender	Headcount	%
Female	10	55.6
Male	8	44.4
Total	18	100

Sickness absence data

	2025/26	2024/25	2023/24
Days lost (long term)	92,024.32	85,949.54	93,684.07
Days lost (short term)	29,003.31	30,280.98	32,961.72
Total days lost	121,027.62	116,230.52	126,645.79
Total staff years	349.38	338.88	338.43
Average working days lost	18.05	17.86	19.43
Total staff employed in period (headcount)	4,519	4,381	4,354
Total staff employed in period with no absence (headcount)	1,365	1,262	1,025
Percentage staff with no sick leave	30.07%	28.65%	24.93%

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.

The close management of sickness absence in accordance with Trust policy and procedures continues, and the Trust remains broadly aligned with trends across the wider UK ambulance sector.

Sickness absence data reported in the 2024/25 annual report was reported as 7.35%, however this is now corrected to 7.47%. The same sickness absence figure is recorded for March 2026 i.e. 7.47%.

The performance report at part 1 of this annual report sets out the improvements that have been put in place during the 2025/26 year, and which continue to be pursued to ensure there is a focus on reducing sickness absence.

Staff policies applied during the year

The Trust has a comprehensive policy framework which outlines the development, review, and approval of its employment policies and procedures in partnership. Throughout 2025/26 the Trust has continued to develop, review, and update several policies in partnership with trade union colleagues and through staff consultations; aiming to streamline and simplify the Trust's processes further.

All approved employment policies and procedures are equality impact assessed against the nine protected characteristics, with Welsh Language considered additionally to ensure they do not discriminate or disadvantage any individuals. These policies are designed to ensure that equality and diversity considerations are fully integrated into the Trust's recruitment, selection, and employment practices, reflecting the organisational core values and behaviours.

The Trust offers a wide range of employment policies covering areas such as recruitment and selection, training and development, flexible working, health and safety, wellbeing, and infection control. These policies are supported by the Trust's People and Culture Plan and Strategic Equality Plan. Staff can access all employment policies via the Trust's intranet.

Other employee/staff matters

Disability Confident employer

As a disability confident employer, we are committed to providing an inclusive and fair recruitment process that ensures disabled applicants are considered equitably for employment.

Applications are shortlisted anonymously, with recruiting managers not made aware of any declared disabilities until the shortlisting stage has been completed, ensuring that decisions are based solely on skills, experience, aptitude and ability and helping to reduce the risk of unconscious bias.

In line with our commitment to the Disability Confident Scheme, we operate a Guaranteed Interview Scheme, offering an interview to disabled applicants who meet the essential criteria for the role. Candidates are encouraged to disclose a disability or long-term health condition so that appropriate reasonable adjustments can be put in place at interview and assessment stages, supporting individuals to demonstrate their full potential.

Speaking Up Safely

As indicated in the performance report, the Trust continues to strengthen its Speaking Up Safely arrangements as part of its commitment to an open, supportive culture where all staff feel empowered to raise concerns. The 2025 Staff Survey demonstrated a positive shift in staff confidence to raise concerns, with colleagues reporting that they feel safer speaking up and more assured that issues raised will be taken seriously and addressed appropriately.

Over the past year, the service has expanded from a single Lead Guardian in June 2024 to a dedicated team of three, including an additional Guardian and a Project Support Manager. This increased capacity has enabled a stronger focus on raising awareness of the various channels that can be used to raise concerns and an improvement in the timeliness of responses to concerns raised. There has also been far more engagement with leaders across the organisation and colleagues in key areas of the business including safeguarding to ensure there is an opportunity to listen, respond, reflect and learn from themes that have been identified. This expansion reflects the Trust's ongoing commitment to encouraging an open, supportive culture where all staff feel empowered to speak up.

Strategic equality objectives

The Trust continues to make good progress against its Strategic Equality Objectives by embedding equality, diversity and inclusion principles across Trust plans, policies and everyday practice. Over the past year, notable progress has been delivered across a number of priority areas:

- *Sexual safety, misogyny and violence against women and girls*

As part of a Trust-wide awareness-raising campaign to prevent sexual harassment in the workplace, training has been rolled out to staff, including bespoke provision for ambulance sector staff and senior management teams. This training supports individuals to identify sexual harassment and challenge inappropriate behaviours confidently and appropriately. During the year, the Trust formally adopted the All-Wales Anti-Sexual

Harassment Policy and is actively contributing to the development of the national implementation plan through collaboration with the All-Wales People Network.

- *Allyship and active bystander training*

The Trust has continued to deliver its Allyship and Active Bystander Training to staff and volunteers, reinforcing expected behaviours and supporting a more inclusive organisational culture. Feedback from participants remains consistently positive, with clear examples of staff demonstrating effective active bystander behaviours in the workplace. During the year, this training has also been embedded into corporate induction for new starters to support inclusive behaviours from the point of entry into the Trust. In addition, shorter, targeted modules focusing on specific aspects of inclusion have been incorporated into clinical training days.

- *People Networks and our volunteers*

Engagement in the Trust's People Networks continues to grow, with almost a quarter of the workforce now involved. This year, three new networks have been established: the Military Network, Dementia Champions Network and Faith Network. People Networks have evolved into self-led groups, driven by individuals who are passionate about raising awareness and improving workforce experience. The Inclusion, Culture and Wellbeing Team continue to provide governance oversight and facilitate cross-network collaboration.

Throughout the year, People Networks have delivered a wide range of impactful initiatives including:

- bespoke women's health sessions focussing on hormonal health and menopause
- support for the National Uniform User Group to encourage more accessible and better fitting uniforms
- Black History Month celebrations where staff had the opportunity to learn about the lived experience of some key individuals who have overcome challenges in the past to improve the lived for future generations of ethnic minority communities within Wales
- development of a new Health and Wellbeing Passport for employees to record individual needs and help managers identify appropriate support and reasonable adjustments
- focus groups to help the Digital Team learn more about how to improve digital accessibility for our workforce and service users

- partnership working with the AACE LGBT Network to develop an information resource to educate ambulance service staff on providing better care to people living with HIV. The Trust has linked with Fast Track Cymru to run a workshop for WAST staff around HIV awareness, preventative medication such as PrEP and PEP, the U=U campaign and the ambition to end HIV transmission in Wales by 2030
- preparation to revalidate our Gold Employer Recognition Scheme Award to further enhance our commitment to Armed Forces Communities. This includes building bridges into the workplace for Veterans and supporting our employees who are reservists and Cadet Instructors to help balance their work with their ongoing commitments to the Armed Forces.

- *Financial wellbeing*

Recognising the pressures of the current economic climate and the impact this can have on mental health and wellbeing, the Trust has continued to support staff through a range of salary sacrifice schemes. Specialist external organisations have also been invited into the Trust to provide education and guidance on financial wellbeing. Alongside this, the Trust has worked with NHS Pensions and NHS Employers to promote information and resources to support staff in planning for retirement.

- *Inclusive recruitment*

The Trust successfully implemented an inclusive recruitment initiative within the Digital Directorate, which resulted in a significant increase in applications and appointments from candidates from Black, Asian and Minority Ethnic backgrounds. The initiative also led to increased diversity among other successful applicants, including Welsh speakers, LGBTQ+ applicants and people with disabilities. Building on this success, the Trust is now expanding the approach within its contact centres, where there is ongoing recruitment for call handler vacancies.

- *Conferences and events*

Throughout the year, the Trust has actively engaged in regional and national conferences and events to share learning and adopt best practice in support of its Strategic Equality Objectives. Attendance at events such as Pride Cymru, the Big Halal Expo, Cardiff Mela, the Women's Health Conference, the Anti-Racist Wales Public Sector Leadership Conference, and the NHS Confederation Diversity in Health and Care Partnership has enabled meaningful engagement with service users and stakeholders. These insights continue to inform Trust planning and decision-making. The Trust also hosted the health

zone at the Mastering Diversity event in Cardiff for the second consecutive year, showcasing progress and strengthening networks to further enhance service accessibility and inclusivity.

Further information on the progress made against our Strategic Equality Objectives can be found in our [Strategic Equality Plan Annual Report](#).

Education and development

Education and development in WAST strives to be an inclusive, neuro-affirming experience for colleagues; actively working toward being a Learning Organisation. We have invested in an Essential Skills team to ensure specialist educational support is available to colleagues that works with their professional commitments and develops the skills required to successful develop throughout their working lives. All those involved in the delivery of education are encouraged to develop their educator skill set through a bespoke Education Programme leading to Registration with the Education Workforce Council - this is a requirement for all those delivering regulated qualifications such as our expanding Apprenticeship offer. Learner experience is central to the design, development, delivery, and evaluation of programmes to ensure evidence based and value add can be demonstrated and the impact of learning felt in practice and increased productivity. Colleagues enjoy clear and accessible information about their current learning, pathways on offer and individualised support to assist them plan their careers via a dedicated SharePoint site - Your Best - as part of Our WAST Way People & Culture offer. More on this can be found in the performance report in part 1 of this annual report.

Expenditure on consultancy

Expenditure during 2025/26 in respect of consultancy costs was £715,045 (in 2024/25 it was £583,645.36) across the following areas:

£54,500	Organisation and change management
£128,284	Human Resource, training and education
£92,743	Property and construction
£408,718	Strategy
£30,800	Finance
£715,045	

Expenditure on temporary staff

Expenditure during 2025/26 in respect of temporary staff costs was £0.957m (2024/25 £1.407m). The decrease of £0.450k is largely due to reduction of digital agency staff in post on a non-recurrent basis to assist in the delivery of agreed IMTP deliverables during 2024/25.

Off-payroll engagements

The Trust has a nil return in 2025/26 for off-payroll engagements. This is consistent with that reported in 2024/25.

Exit packages

The Trust has a cost of £330,336 in 2025/ 26 for eight staff exit packages. This compares to a cost of £164,365 in 2024/25. Exit packages are described in Note 10.5 within the financial statements.

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 2025/26 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 2025/26 accounts. This is consistent to that reported in 2024/25.

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 University NHS Trust for the year ended 31 March 2026 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 University NHS Trust as at 31 March 2026 and of its surplus 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 and regularity of public sector bodies in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of the 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 University NHS Trust is 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 Report, Accountability Report or the Governance Statement.

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, the head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to Welsh Ambulance Services University 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 University NHS Trust's framework of authority as well as other legal and regulatory frameworks that the Welsh Ambulance Services University 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 University NHS Trust;
- 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 and Risk Ass 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 the Welsh Ambulance Services University 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. 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
26 June 2026

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

AUDIT WALES DISCLAIMER:

The maintenance and integrity of Welsh Ambulance Services 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 Brifysgol GIG
Gwasanaethau Ambiwylans Cymru
Welsh Ambulance Services
University NHS Trust

PART 3:

FINANCIAL

STATEMENTS

Welsh Ambulance Services University NHS Trust

Foreword

These accounts for the period ended 31 March 2026 have been prepared to comply with International Financial Reporting Standards (IFRS) adopted by the European Union, in accordance with HM Treasury's FReM by Welsh Ambulance Services University 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 8,000 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 ambulance stations, three main contact centres, three regional offices and three 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 also provide the NHS Wales 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

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 and is effective for 2025-2026. 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 2026

	Note	2025-26 £000	2024-25 £000
Revenue from patient care activities	3	334,320	314,362
Other operating revenue	4	10,017	9,229
Operating expenses	5.1	(345,312)	(324,956)
Operating (deficit)/surplus		(975)	(1,365)
Investment revenue	6	1,019	1,400
Other gains and losses	7	318	375
Finance costs	8	(284)	(340)
Retained surplus	2.1.1	78	70
Other Comprehensive Income			
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of property, plant and equipment		2,364	243
Net gain / (loss) on revaluation of right of use assets		0	0
Net gain/(loss) on revaluation of intangible assets		0	0
Net gain/(loss) on revaluation of financial assets		0	0
Net gain/(loss) on revaluation of PPE and Intangible assets held for sale		0	0
Impairments and reversals		(1,285)	(436)
Movements in other reserves		0	149
Transfers between reserves		0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0
Reserves eliminated on dissolution		0	0
Sub total		1,079	(44)
Items that may be reclassified subsequently to net operating costs			
Net gain/(loss) on revaluation of financial assets held for sale		0	0
Sub total		0	0
Total other comprehensive income for the year		1,079	(44)
Total comprehensive income for the year		1,157	26

The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

		Note	31 March 2026	31 March 2025
			£000	£000
Non-current assets	Property, plant and equipment	13	114,988	100,372
	Right of Use Assets	13.3	8,878	8,830
	Intangible assets	14	4,011	3,662
	Trade and other receivables	17.1	16,470	401
	Other financial assets	18	0	0
	Total non-current assets		144,347	113,265
Current assets	Inventories	16.1	2,308	2,114
	Trade and other receivables	17.1	15,002	15,163
	Other financial assets	18	0	0
	Cash and cash equivalents	19	17,877	8,036
			35,187	25,313
	Non-current assets held for sale	13.2	0	0
	Total current assets		35,187	25,313
Total assets			179,534	138,578
Current liabilities	Trade and other payables	20	(38,987)	(29,488)
	Borrowings	21	(1,282)	(1,900)
	Other financial liabilities	22	0	0
	Provisions	23	(5,619)	(4,617)
	Total current liabilities		(45,888)	(36,005)
Net current assets/(liabilities)			(10,701)	(10,692)
Total assets less current liabilities			133,646	102,573
Non-current liabilities	Trade and other payables	20	0	0
	Borrowings	21	(5,215)	(5,890)
	Other financial liabilities	22	0	0
	Provisions	23	(24,250)	(6,580)
	Total non-current liabilities		(29,465)	(12,470)
Total assets employed			104,181	90,103
Financed by Taxpayers' equity:				
	Public dividend capital		91,263	80,343
	Retained earnings		(1,108)	(3,294)
	Revaluation reserve		14,026	13,054
	Other reserves		0	0
	Total taxpayers' equity		104,181	90,103

The financial statements were approved by the Board on 25th June 2026 and signed on behalf of the Board by:

Chief Executive: Emma Wood

Date: 25 June 2026

The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

2025-26	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
Changes in taxpayers' equity for 2025-26				
Balance as at 31 March 2025	80,343	(3,294)	13,054	90,103
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment	0	2,001	0	2,001
Impact of IFRS 16 on PPP/PFI Liability	0	0	0	0
Balance at 1 April 2025	80,343	(1,293)	13,054	92,104
Retained surplus/(deficit) for the year		78		78
Net gain/(loss) on revaluation of property, plant and equipment		0	2,364	2,364
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 PPE and Intangible 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	(1,285)	(1,285)
Gain/(Loss) on other reserve movements		0	0	0
Transfers between reserves		107	(107)	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0	0	0	0
Total in year movement	0	185	972	1,157
New Public Dividend Capital received	10,468			10,468
Public Dividend Capital repaid in year	0			0
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued	452			452
Other movements in PDC in year	0			0
Balance at 31 March 2026	91,263	(1,108)	14,026	104,181

The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

2024-25	Public Dividend Capital £000	Retained earnings £000	Revaluation reserve £000	Total £000
Changes in taxpayers' equity for 2024-25				
Balance at 31 March 2024	79,701	(3,366)	13,100	89,435
NHS Wales Transfer	0	0	0	0
RoU Asset Transitioning Adjustment	0	0	0	0
Balance at 1 April 2024	79,701	(3,366)	13,100	89,435
Retained surplus/(deficit) for the year		70		70
Net gain/(loss) on revaluation of property, plant and equipment		0	243	243
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 PPE and Intangible 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	(436)	(436)
Net Gain/(loss) on Other Reserve		2	147	149
Transfers between reserves		0	0	0
Reclassification adjustment on disposal of available for sale financial assets		0	0	0
Reserves eliminated on dissolution	0	0	0	0
Total in year movement	0	72	(46)	26
New Public Dividend Capital received	5,199			5,199
Public Dividend Capital repaid in year	(4,557)			(4,557)
Public Dividend Capital extinguished/written off	0			0
PDC Cash Due but not issued	0			0
Other movements in PDC in year	0			0
Balance at 31 March 2025	80,343	(3,294)	13,054	90,103

The notes on pages 6 to 76 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026

	Note	2025-26 £000	2024-25 £000
Operating surplus/(deficit)	SOCI	(975)	(1,365)
Movements in working capital	30	(12,464)	58
Other cash flow adjustments	31	39,953	22,436
Provisions utilised		(2,040)	(2,432)
Interest paid		(115)	(173)
Net cash inflow (outflow) from operating activities		24,359	18,524
Cash flows from investing activities			
Interest received		1,019	1,400
(Payments) for property, plant and equipment		(25,569)	(22,779)
Proceeds from disposal of property, plant and equipment		318	375
(Payments) for intangible assets		(276)	(3,836)
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
Net cash inflow (outflow) from investing activities		(24,508)	(24,840)
Net cash inflow (outflow) before financing		(149)	(6,316)
Cash flows from financing activities			
Public Dividend Capital received		10,468	5,199
Public Dividend Capital repaid		0	(4,557)
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		1,774	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		(2,252)	(3,375)
Cash transferred (to)/from other NHS Wales bodies		0	0
Net cash inflow (outflow) from financing activities		9,990	(2,733)
Net increase (decrease) in cash and cash equivalents		9,841	(9,049)
Cash [and] cash equivalents at the beginning of the financial year	19	8,036	17,085
Cash [and] cash equivalents at the end of the financial year	19	17,877	8,036

The notes on pages 6 to 76 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 2025-26 Manual for Accounts. The accounting policies contained in that manual follow the 2025-26 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 Department of Health and Social Care (DHSC) 2023-24 consultation on the NHS Pension Scheme confirmed that the transitional approach that has operated since 2019-20 for employer contributions will continue in 2025-26. From 1 April 2024 an employer rate of 23.7% (23.78% inclusive of the administration charge) will apply. However, the NHS Business Services Authority will continue to only collect 14.38% from NHS Wales employers under their normal monthly payment process to the NHS Pension Scheme. This has resulted in an increase in the central payments made by Welsh Government directly to the Pension Scheme administrator, the NHS Business Services Authority (BSA the NHS Pensions Agency) from 6.3% to 9.4%.

However, NHS Wales organisations are required to account for **their staff** employer contributions of 23.78% 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 the 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 the 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, NHS Wales organisation;
- 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. NHS Wales organisations have 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 the NHS organisation or the asset which would prevent access to the market at the reporting date. If the NHS organisation 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 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 the NHS organisation; 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 Trust expects to obtain economic benefits or service potential from the asset. This is specific to the NHS Trust 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. Right of use (ROU) asset impairments are reflected in ROU liability.

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 SoCI. 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, the 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 2022 will be assessed under the requirements of IFRS 16.

There are further expedients or election that have been employed by the 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 NHS Trust will not apply IFRS 16 to any new leases of intangible assets applying the treatment described in section 1.7 instead.

List any other expedients employed by the entity (such as low value 5(b) or 15 on componentisation HM Treasury have adapted the public sector approach to IFRS 16 which impacts on the identification and measurement of leasing arrangements that will be accounted for under IFRS 16.

The 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 NHS Trust has assessed that in all other respects these arrangements meet the definition of a lease under the standard.

The 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 Welsh Ambulance Services University NHS Trust (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 NHS Trust 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 entity applies a revised rate to the remaining lease liability.

Where existing leases are modified, the NHS Trust 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 NHS Trust.

1.11.2 Welsh Ambulance Services University NHS Trust (the entity) as lessor (where relevant)

A lessor shall classify each of its leases as an operating or finance lease. A lease is classified as finance lease when the lease substantially transfers all the risks and rewards incidental to ownership of an underlying asset. Where substantially all the risks and rewards are not transferred, a lease is classified as an operating lease.

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

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

Where the NHS Trust is an intermediate lessor, being a lessor and a lessee regarding the same underlying asset, classification of the sublease is required to be made by the intermediate lessor considering the term of the arrangement and the nature of the right of use asset arising from the head lease.

On transition, the NHS Trust has reassessed the classification of all of its continuing subleasing arrangements to include peppercorn leases.

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 the NHS Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the 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 the NHS Trust 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 Trust 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 2024-25 and 2025-26. The WRPS is hosted by Velindre NHS University Trust.

1.14.2 Future Liability Scheme (FLS)

General Medical Practice Indemnity (GMPI)

The FLS is a state backed scheme to provide clinical negligence General Medical Practice Indemnity (GMPI) for providers of GP services in Wales.

In March 2019, the Minister issued a Direction to Velindre University NHS Trust to enable Legal and Risk Services to operate the Scheme. The GMPI is underpinned by new secondary legislation, The NHS (Clinical Negligence Scheme) (Wales) Regulations 2019 which came into force on 1 April 2019.

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 the 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 Trust 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 Trust becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired. 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 NHS Wales organisations 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 Trust 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 the 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 Trust accounts for all losses and special payments gross (including assistance from the WRPS).

The NHS Trust 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 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 Trust 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 Trust, 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:

Remote	Probability of Settlement	0 – 5%
	Accounting Treatment	Contingent Liability
Possible	Probability of Settlement	6% - 49%
	Accounting Treatment	Defence Fee - Provision*
		Contingent Liability for all other estimated expenditure
Probable	Probability of Settlement	50% - 94%
	Accounting Treatment	Full Provision
Certain	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 0.5%.

Future liabilities for certain & probable cases with a probability of 95%-100% and 50%-94% respectively are held as a provision on the NHS 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 the 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 Trust. 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 -Not UK endorsed. Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable.

IFRS 18 Presentation and Disclosure in Financial Statements - Application required for accounting periods beginning on or after 1 January 2027. Standard is not yet UK endorsed and not yet adopted by the FReM. Early adoption is not permitted.

IFRS 19 Subsidiaries without Public Accountability: Disclosures - Application required for accounting periods beginning on or after 1 January 2027. Standard is not yet UK endorsed and not yet adopted by the FReM. Early adoption is not permitted.

1.31 Accounting standards issued that have been adopted early

During 2025-26 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 the corporate trustee of the Welsh Ambulance Services NHS Trust Charitable Fund it is therefore considered for accounting standards compliance to have control of the Welsh Ambulance Services NHS Trust Charitable Fund as a subsidiary.

The determination of control is an accounting standard test of control and there has been no change to the operation of the Welsh Ambulance Services NHS Trust Charitable Fund or its independence in its management of charitable funds.

However the organisation has with the agreement of the Welsh Government adopted the IAS 27(10) exemption to consolidate. Welsh Government as the ultimate parent of the NHS Wales organisations will disclose the Charitable Accounts in the Welsh Government Consolidated Accounts. Details of the transactions with the charity are included in the related parties notes.

1.33 Subsidiaries

Material entities over which the NHS Trust 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 Trust 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 Trust. 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 the 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			2023-24 to 2025-26 Financial duty £000
	2023-24 £000	2024-25 £000	2025-26 £000	
Retained surplus	85	70	78	233
Less Donated asset / grant funded revenue	0	0	0	0
Adjusted surplus/ (Deficit)	<u>85</u>	<u>70</u>	<u>78</u>	<u>233</u>

The Welsh Ambulance Services University NHS Trust has met its financial duty to break even over the 3 years 2023-24 to 2025-26.

2.1.2 Integrated Medium Term Plan (IMTP)

The NHS Wales Planning Framework for the period 2025-2028 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 2025-2028 in accordance with NHS Wales Planning Framework.

The Minister for Health and Social Services approval status.

Status	Approved
Date	30/06/2025

The Welsh Ambulance Services University NHS Trust has therefore met its statutory duty to have an approved financial plan.

2. Financial Performance (cont)

2.2.1. Capital Resource Limit

Capital Resource Limit	31 March 2026 £000
Gross capital expenditure	33,176
Less: Disposals	0
Less: Donated and Government granted additions	0
Less: Peppercorn leased capital additions	0
Charge against Capital Resource Limit	33,176
Capital Resource Limit	33,176
(Over) / Underspend against Capital Resource Allocation	0

The Trust has met the target.

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:

	2025-26	2024-25
Total number of non-NHS bills paid	51,020	53,595
Total number of non-NHS bills paid within target	50,221	52,380
Percentage of non-NHS bills paid within target	98.4%	97.7%

The Trust has met the target.

3. Revenue from patient care activities

	2025-26	2024-25
	£000	£000
Local health boards	5,887	5,966
NHSW Joint Commissioning Committee	292,707	275,426
Welsh NHS Trusts	969	899
Welsh Special Health Authorities	0	0
Foundation Trusts	0	0
Other NHS England bodies	168	97
Other NHS Bodies	0	0
Local Authorities	9	1
Welsh Government	34,167	31,546
Welsh Government - Hosted Bodies	0	0
Non NHS:		
Private patient income	0	0
Overseas patients (non-reciprocal)	0	0
Injury Costs Recovery (ICR) Scheme	182	183
Other revenue from activities	231	244
Total	334,320	314,362

Injury Cost Recovery (ICR) Scheme income:

	2025-26	2024-25
	%	%
To reflect expected rates of collection ICR income is subject to a provision for impairment of:	24.62	24.45

4. Other operating revenue

	2025-26	2024-25
	£000	£000
Income generation	0	0
Patient transport services	0	0
Education, training and research	2,289	2,000
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	241	336
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	89	67
Business unit	0	0
Scheme Pays Reimbursement Notional	0	0
Other	7,398	6,826
Total	10,017	9,229
Total Patient Care and Operating Revenue	344,337	323,591

Other revenue comprises:

Personal injury benefit scheme (PIBS)	55	738
Hazardous Area Response Team (HART)	2,917	2,773
Other minor services income	2,077	1,597
Funding for impairments (as funds flow monies)	2,300	1,718
Income from asset sales to staff	49	
Total	7,398	6,826

5. Operating expenses	2025-26	2024-25
5.1 Operating expenses	£000	£000
Local Health Boards	117	142
Welsh NHS Trusts	1,191	1,068
Welsh Special Health Authorities	0	0
Goods and services from other NHS bodies	0	0
Goods and services from NHSW JCC	0	0
Local Authorities	0	0
Purchase of healthcare from non-NHS bodies	13,323	13,012
Welsh Government	674	612
Other NHS Trusts	0	0
Directors' costs	2,074	1,984
Operational Staff costs	256,563	234,153
Single lead employer Staff Trainee Cost	0	0
Collaborative Bank Staff Cost	0	0
Supplies and services - clinical	4,813	5,383
Supplies and services - general	2,384	3,014
Consultancy Services	715	584
Establishment	5,106	5,328
Transport	17,410	17,179
Premises	16,538	16,691
Impairments and Reversals of Receivables	0	0
Depreciation	15,072	14,854
Depreciation (RoU Asset)	2,576	3,409
Amortisation	1,066	1,137
Impairments and reversals of property, plant and equipment	2,301	1,653
Fixed asset impairments and reversals (RoU Assets)	0	0
Impairments and reversals of intangible assets	0	65
Impairments and reversals of financial assets	0	0
Impairments and reversals of non current assets held for sale	0	0
Audit fees	215	202
Other auditors' remuneration	91	0
Losses, special payments and irrecoverable debts	719	1,665
Research and development	0	0
Expense related to short-term leases	83	101
Expense related to low-value asset leases (excluding short-term leases)	0	0
Other operating expenses	2,281	2,720
Total	345,312	324,956

5. Operating expenses (continued)

5.2 Losses, special payments and irrecoverable debts:

	2025-26	2024-25
	£000	£000
Charges to operating expenses		
Increase/(decrease) in provision for future payments:		
Clinical negligence;-		
Secondary care	18,303	(36)
Primary care	0	0
Redress Secondary Care	(48)	0
Redress Primary Care	0	0
Personal injury	96	767
All other losses and special payments	400	485
Defence legal fees and other administrative costs	210	64
Structured Settlements Welsh Risk Pool	0	0
Gross increase/(decrease) in provision for future payments	18,961	1,280
Contribution to Welsh Risk Pool	0	0
Premium for other insurance arrangements	0	0
Irrecoverable debts	(28)	60
Less: income received/ due from Welsh Risk Pool	(18,214)	325
Total charge	719	1,665

Personal injury includes £0.065m in respect of permanent injury benefits.

The contribution to the Welsh Risk Pool risk share is disclosed within Note 5.1.

	2025-26	2024-25
	£	£
Permanent injury included within personal injury:	65,214	727,208

6. Investment revenue	2025-26	2024-25
	£000	£000
Rental revenue :		
PFI/MIM finance lease revenue:		
Planned	0	0
Contingent	0	0
Other finance lease revenue	0	0
Interest revenue:		
Bank accounts	1,019	1,400
Other loans and receivables	0	0
Impaired financial assets	0	0
Other financial assets	0	0
Total	1,019	1,400

7. Other gains and losses	2025-26	2024-25
	£000	£000
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	318	375
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
Total	318	375

8. Finance costs	2025-26	2024-25
	£000	£000
Interest on loans and overdrafts	0	0
Interest on obligations under finance leases	0	0
Interest on obligations under Right of Use Leases	115	173
Interest on obligations under PFI/MIM contracts:		
Main finance cost	0	0
Contingent finance cost	0	0
Impact of IFRS 16 on PPP/PFI/ MIM contracts	0	0
Interest on late payment of commercial debt	0	0
Other interest expense	0	0
Total interest expense	115	173
Provisions unwinding of discount	169	167
Periodical Payment Order unwinding of discount	0	0
Other finance costs	0	0
Total	284	340

9. Future change to SoCI/Operating Leases

9.1 Trust as lessee

Operating lease payments represent rentals payable by Welsh Ambulance Services University NHS Trust for properties and vehicles outside the scope of IFRS 16.

The periods in which the remaining agreements will expire are shown below:

	2025-26 Low Value & Short Term	2025-26 Other	2025-26 Total	2024-25 Total
Payments recognised as an expense				
	£000	£000	£000	£000
Minimum lease payments	83	1,190	1,273	1,355
Contingent rents	0	0	0	0
Sub-lease payments	0	0	0	0
Total	83	1,190	1,273	1,355
 Total future minimum lease payments	 2025-26	 2025-26	 2025-26	 2024-25
Payable:	£000	£000	£000	£000
Not later than one year	0	965	965	853
Between one and five years	0	1,152	1,152	1,233
After 5 years	0	237	237	284
Total	0	2,354	2,354	2,370
 Total future sublease payments expected to be received	 0	 0	 0	 0

9. Future change to SoCI/Operating Leases (continued)

9.2 Trust as lessor

Main sources of receipts are -

- The Trust leases part of Vantage Point House to Aneurin Bevan NHS Trust in respect of their GP Out of Hours service.
- The Trust recharges out a variable service charge to North Wales Fire Service who reside at the AFSRC site based in Wrexham.

Rental Revenue

Receipts recognised as income	2025-26 £000	2024-25 £000
Rent	0	0
Contingent rent	0	0
Other	245	244
Total rental revenue	245	244

Total future minimum lease payments	2025-26	2024-25
Receivable:	£000	£000
Not later than one year	245	244
Between one and five years	0	0
After 5 years	1	1
Total	246	245

10. Employee costs and numbers

						2025-26	2024-25
10.1 Employee costs	Permanently	Staff on	Agency	Specialist	Other	£000	£000
Operational Staff	employed	Inward	Staff	Trainee	Staff		
	staff	Secondment		(SLE)			
	£000	£000	£000	£000	£000	£000	£000
Salaries and wages	193,429	146	957	0	0	194,532	181,506
Social security costs	24,167	0	0	0	0	24,167	17,852
Employer contributions to NHS Pensions Scheme	39,905	0	0	0	0	39,905	36,878
Other pension costs	66	0	0	0	0	66	108
Other post-employment benefits	0	0	0	0	0	0	0
Termination benefits	330	0	0	0	0	330	164
Total	257,897	146	957	0	0	259,000	236,508

Of the total above:

Charged to capital	354	336
Charged to revenue	258,646	236,172
Total	259,000	236,508

Net movement in accrued employee benefits (untaken staff leave) 148 82

10.2 Average number of employees

						2025-26	2024-25
	Permanently	Staff on	Agency	Specialist	Other	Total	Total
	Employed	Inward	Staff	Trainee	Staff		
		Secondment		(SLE)			
	Number	Number	Number	Number	Number	Number	Number
Administrative, clerical and board members	746	4	10	0	0	760	690
Medical and dental	1	0	0	0	0	1	1
Nursing, midwifery registered	219	0	0	0	0	219	196
Professional, scientific and technical staff	2	0	0	0	0	2	3
Additional Clinical Services	1,957	0	0	0	0	1,957	1,974
Allied Health Professions	1,199	0	0	0	0	1,199	1,162
Healthcare scientists	0	0	0	0	0	0	0
Estates and Ancillary	68	0	2	0	0	70	65
Students	0	0	0	0	0	0	0
Total	4,192	4	12	0	0	4,208	4,091

10.3. Retirements due to ill-health

	2025-26	2024-25
Number	5	3
Estimated additional pension costs £	462,360	289,507

This note discloses the number and additional pension costs for individuals who retired early on ill-health grounds during the year. These additional pension costs have been calculated on an average basis and will be 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

10.5.1 Exit Packages Costs and Numbers

	2025-26	2025-26	2025-26	2025-26	2024-25
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	Number of departures where special payments have been made Whole numbers only	Total number of exit packages Whole numbers only
less than £10,000	0	2	2	1	0
£10,000 to £25,000	0	1	1	0	3
£25,000 to £50,000	0	2	2	0	1
£50,000 to £100,000	0	2	2	0	1
£100,000 to £150,000	0	1	1	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	0	8	8	1	5

	2025-26	2025-26	2025-26	2025-26	2024-25
Exit packages cost band (including any special payment element)	Cost of compulsory redundancies £	Cost of other departures £	Total cost of exit packages £	Cost of special element included in exit packages £	Total cost of exit packages £
less than £10,000	0	8,209	8,209	7,000	0
£10,000 to £25,000	0	10,360	10,360	0	55,000
£25,000 to £50,000	0	65,506	65,506	0	30,000
£50,000 to £100,000	0	137,607	137,607	0	79,365
£100,000 to £150,000	0	108,654	108,654	0	0
£150,000 to £200,000	0	0	0	0	0
more than £200,000	0	0	0	0	0
Total	0	330,336	330,336	7,000	164,365

Total Exit Costs Paid in Year	Total paid in year 2025-26 £	Total paid in year 2024-25 £
Exit costs paid in year	88,040	53,648
Total	88,040	53,648

This disclosure reports the number and value of exit packages agreed in the year. Note: the expense associated with these departures may have been recognised in part or in full in a previous period.

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.

10.5 Reporting of other compensation schemes - exit packages continued

10.5.2 Analysis of other departures

	2025-26	2025-26
	Agreements	Total value of
Type of other departures	Number	agreements
		£
Voluntary redundancies including early retirement contractual costs	6	322,127
Contractual payments in lieu of notice*	0	0
Exit payments following Employment Tribunals or court orders	0	0
Non-contractual payments requiring Welsh Government Approval**	1	7,000
Other please specify	1	1,209
Total	8	330,336

This disclosure provides detail for the number and value of exit packages agreed in the year.

As a single exit package can be made up of several components each of which will be counted separately in this Note, the total number above will not necessarily match the total numbers in Note 10.5.1 which will be the number of individuals.

**The amount shown above includes one non-contractual severance payments of £7000. Included within 'Other' above is one contractual payment of £1209 relating to annual leave.

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

Total Pay and benefits	£'000			£'000		
Chief Executive Total pay and benefits range	190-195			185-190		
Highest paid Director Total pay and benefits range	190-195			185-190		
	2025-26	2025-26	2025-26	2024-25	2024-25	2024-25
	£	£		£	£	
	Chief			Chief		
Total pay and benefits mid-point	Executive	Employee	Ratio	Executive	Employee	Ratio
25th percentile pay ratio	192,500	31,371	6.14:1	187,500	30,420	6.16:1
Median pay	192,500	41,644	4.62:1	187,500	38,999	4.81:1
75th percentile pay ratio	192,500	53,828	3.58:1	187,500	53,416	3.51:1
Salary component of total pay and benefits						
25th percentile pay ratio	192,500	26,999		187,500	26,060	
Median pay	192,500	33,992		187,500	30,420	
75th percentile pay ratio	192,500	47,280		187,500	45,637	
	Highest			Highest		
	Paid			Paid		
Total pay and benefits mid-point	Director	Employee	Ratio	Director	Employee	Ratio
25th percentile pay ratio	192,500	31,371	6.14:1	187,500	30,420	6.16:1
Median pay	192,500	41,644	4.62:1	187,500	38,999	4.81:1
75th percentile pay ratio	192,500	53,828	3.58:1	187,500	53,416	3.51:1
Salary component of total pay and benefits						
25th percentile pay ratio	192,500	26,999		187,500	26,060	
Median pay	192,500	33,992		187,500	30,420	
75th percentile pay ratio	192,500	47,280		187,500	45,637	

In 2025-26, 0 (2024-25, 0) employees received remuneration in excess of the highest-paid director.

Remuneration for all staff ranged from £23,875 to £192,500 (2024-25, £23,970 to £187,500).

The all staff range includes directors with the exception of the highest paid CEO Director as appropriate and excludes the non-executive directors and excludes pension benefits of all employees.

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

Financial year summary

In keeping with the Welsh Government circulars on pay, included in the calculations for 2025/26 are the 3.6% pay increase for employees covered by Agenda for Change (AfC) and the 3.25% pay increase for employees covered by Executive and Senior Posts (ESP).

10.6.2 Percentage Changes	2024-25	2023-24
	to	to
	2025-26	2024-25
% Change from previous financial year in respect of Chief Executive	%	%
Salary and allowances	2.7	8.7
Performance pay and bonuses	0.0	0.0
% Change from previous financial year in respect of highest paid director		
Salary and allowances	2.7	8.7
Performance pay and bonuses	0.0	0.0
Average % Change from previous financial year in respect of employees taken as a whole		
Salary and allowances	2.2	7.8
Performance pay and bonuses	0.0	0.0

2023/24 figures were provided in accordance with the guidance at the time, however this did not take into account the 2024/25 Manual for Accounts guidance, which was applied in 2024/25 only.

As per the Manual for Accounts, 2025/26 has reverted to the methodology used in 2023/24, whereby the amounts included are following salary sacrifice deductions.

The 8.7% reported in 2024/25 is in relation to the pay award received in 2024/25 based on the mid-point of the band, and the exclusion of salary sacrifice schemes as per the 2024/25 guidance.

The 2.7% reported in 2025/26 is the result of a new Chief Executive and the pay award received.

In terms of the average pay per FTE, the 7.8% reported in 2024/25 relates to the agreed pay increases across the organisation, with salary sacrifice schemes excluded as per the 2024/25 guidance.

The 2.2% reported in 2025/26 is the result of the pay award received.

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. 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 2026, is based on valuation data as at 31 March 2024, updated to 31 March 2026 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 (considering recent demographic experience), and to recommend the contribution rate payable by 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.

The 2024 actuarial valuation is currently being prepared and will be published before new contribution rates are implemented from April 2027.

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 2025-26 tax year (2024-25 £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.

	2025-26 Number	2025-26 £000	2024-25 Number	2024-25 £000
NHS				
Total bills paid in year	1,245	10,783	1,580	13,122
Total bills paid within target	1,183	10,343	1,547	12,774
Percentage of bills paid within target	95.0%	95.9%	97.9%	97.3%
Non-NHS				
Total bills paid in year	51,020	90,984	53,595	142,878
Total bills paid within target	50,221	89,869	52,380	141,256
Percentage of bills paid within target	98.4%	98.8%	97.7%	98.9%
Total				
Total bills paid in year	52,265	101,767	55,175	156,000
Total bills paid within target	51,404	100,212	53,927	154,030
Percentage of bills paid within target	98.4%	98.5%	97.7%	98.7%

12.2 The Late Payment of Commercial Debts (Interest) Act 1998	2025-26 £	2024-25 £
Amounts included within finance costs from claims made under legislation	0	0
Compensation paid to cover debt recovery costs under legislation	0	0
Total	0	0

13. Property, plant and equipment :

2025-26

	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
At 1 April 2025	9,125	31,891	0	18,391	18,877	87,921	15,261	1,025	182,491
Indexation	288	2,370	0	0	0	0	0	0	2,658
Additions - purchased	0	1,297	0	22,773	936	4,029	1,761	115	30,911
Additions - donated	0	0	0	0	0	0	0	0	0
Additions - government granted	0	0	0	0	0	0	0	0	0
Additions - Initial recognition of MIMs funded as	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	1,280	0	(19,179)	2,280	14,649	855	115	0
Revaluation	0	(1,286)	0	0	0	0	0	0	(1,286)
Reversal of impairments	0	1,145	0	0	0	0	0	0	1,145
Impairments	0	(3,518)	0	0	0	(66)	0	0	(3,584)
Reclassified as held for sale	0	0	0	0	(934)	(10,843)	0	0	(11,777)
Disposals other than by sale	0	0	0	0	(198)	(381)	(806)	(132)	(1,517)
At 31 March 2026	9,413	33,179	0	21,985	20,961	95,309	17,071	1,123	199,041

Depreciation

At 1 April 2025	0	3,701	0	0	13,479	56,490	7,669	780	82,119
Indexation	0	294	0	0	0	0	0	0	294
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	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(138)	0	0	0	0	0	0	(138)
Reclassified as held for sale	0	0	0	0	(934)	(10,843)	0	0	(11,777)
Disposals other than by sale	0	0	0	0	(198)	(381)	(806)	(132)	(1,517)
Charged during the year	0	1,006	0	0	1,702	10,107	2,189	68	15,072
At 31 March 2026	0	4,863	0	0	14,049	55,373	9,052	716	84,053

Net book value

At 1 April 2025	9,125	28,190	0	18,391	5,398	31,431	7,592	245	100,372
Net book value									
At 31 March 2026	9,413	28,316	0	21,985	6,912	39,936	8,019	407	114,988

Net book value at 31 March 2026 comprises :

Purchased	9,413	28,316	0	21,985	6,904	39,889	8,019	407	114,933
Donated	0	0	0	0	8	47	0	0	55
Government Granted	0	0	0	0	0	0	0	0	0
At 31 March 2026	9,413	28,316	0	21,985	6,912	39,936	8,019	407	114,988

Asset Financing:

Owned	9,413	28,316	0	21,985	6,912	39,936	8,019	407	114,988
On-SoFP MIMs Funded PPP contracts	0	0	0	0	0	0	0	0	0
On-SoFP PPP/PFI contracts	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
At 31 March 2026	9,413	28,316	0	21,985	6,912	39,936	8,019	407	114,988

The net book value of land, buildings and dwellings at 31 March 2026 comprises :

	£000
Freehold	35,300
Long Leasehold	2,429
Short Leasehold	0
Total	37,729

Valuers 'material uncertainty', in valuation.

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.

13. Property, plant and equipment :

2024-25

	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	9,199	34,020	0	14,430	20,827	85,505	17,550	1,444	182,975
Classification correction	(18)	(3,432)	0	(104)	(9)	0	0	(347)	(3,910)
At 1 April 2024	9,181	30,588	0	14,326	20,818	85,505	17,550	1,097	179,065
Indexation	98	175	0	0	0	0	0	0	273
Additions - purchased	0	2,723	0	16,343	25	1,005	567	0	20,663
Additions - donated	0	0	0	0	0	0	0	0	0
Additions - government granted	0	0	0	0	0	0	0	0	0
Additions - Initial recognition of MIMs funded ass	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	338	0	(12,268)	853	8,913	2,143	175	154
Revaluation	(5)	(284)	0	0	0	0	0	0	(289)
Reversal of impairments	0	354	0	0	0	0	0	0	354
Impairments	(149)	(2,003)	0	(10)	0	0	(17)	0	(2,179)
Reclassified as held for sale	0	0	0	0	(1,276)	(7,139)	0	0	(8,415)
Disposals other than by sale	0	0	0	0	(1,543)	(363)	(4,982)	(247)	(7,135)
At 31 March 2025	9,125	31,891	0	18,391	18,877	87,921	15,261	1,025	182,491
Depreciation									
Depreciation at 31 March bf	18	6,311	0	104	14,662	54,229	10,289	1,255	86,868
Classification Correction	(18)	(3,432)	0	(104)	(9)	0	0	(347)	(3,910)
At 1 April 2024	0	2,879	0	0	14,653	54,229	10,289	908	82,958
Indexation	0	30	0	0	0	0	0	0	30
Transfers from/(into) other NHS bodies	0	0	0	0	0	0	0	0	0
Reclassifications	0	1	0	0	(2)	0	0	0	(1)
Revaluation	0	0	0	0	0	0	0	0	0
Reversal of impairments	0	0	0	0	0	0	0	0	0
Impairments	0	(172)	0	0	0	0	0	0	(172)
Reclassified as held for sale	0	0	0	0	(1,276)	(7,139)	0	0	(8,415)
Disposals other than by sale	0	0	0	0	(1,543)	(363)	(4,982)	(247)	(7,135)
Charged during the year	0	963	0	0	1,647	9,763	2,362	119	14,854
At 31 March 2025	0	3,701	0	0	13,479	56,490	7,669	780	82,119
Net book value									
At 1 April 2024	9,181	27,709	0	14,326	6,165	31,276	7,261	189	96,107
Net book value									
At 31 March 2025	9,125	28,190	0	18,391	5,398	31,431	7,592	245	100,372
Net book value at 31 March 2025 comprises :									
Purchased	9,125	28,190	0	18,391	5,387	31,357	7,592	245	100,287
Donated	0	0	0	0	11	74	0	0	85
Government Granted	0	0	0	0	0	0	0	0	0
At 31 March 2025	9,125	28,190	0	18,391	5,398	31,431	7,592	245	100,372
Asset Financing:									
Owned	9,125	28,190	0	18,391	5,398	31,431	7,592	245	100,372
On-SoFP MIMS Funded PPP contracts	0	0	0	0	0	0	0	0	0
On-SoFP PPP/PFI contracts	0	0	0	0	0	0	0	0	0
PFI residual interest	0	0	0	0	0	0	0	0	0
At 31 March 2025	9,125	28,190	0	18,391	5,398	31,431	7,592	245	100,372

The net book value of land, buildings and dwellings at 31 March 2025 comprises :

	£000
Freehold	35,065
Long Leasehold	2,250
Short Leasehold	0
Total	37,315

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.

13. Property, plant and equipment :

Disclosures:

i) Donated Assets

Welsh Ambulance Services University NHS Trust has not received any 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

Depreciated on a straight line basis over their useful lives as follows:

- Land is not depreciated.
- Assets under construction are not depreciated.
- Buildings useful lives are determined by the Valuation Office Agency.
- Equipment lives range from 3.5 - 9 years.

iv) Compensation

£2.234m was received from Welsh Government in respect of compensation for assets impaired during the year. This includes £1.684m in respect of two buildings which were brought into use during the financial year. The compensation received is included within the income statement.

v) Write Downs

There has been accelerated depreciation of £0.122m during the year.

vi) Open Market Value

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

Assets transferred to held for sale during the year are shown in Note 13. The Net Book Value of assets held for sale are shown in Note 13.2. Assets sold within the financial year are detailed below.

viii) IFRS 13 Fair value measurement

There are no assets requiring Fair Value measurement under IFRS 13.

Gain/(Loss) on Sale

		Gain/(Loss) on sale
Asset description	Reason for sale	£000
Vehicles	No longer serviceable	180
Equipment	No longer serviceable	138
		<u>318</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
Balance b/f 1 April 2025	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
Balance c/f 31 March 2026	0	0	0	0	0	0
Balance b/f 1 April 2024	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
Balance c/f 31 March 2025	0	0	0	0	0	0

Within Note 13 there is cost and accumulated depreciation of £10.843m for Transport and £0.934m for Plant & Machinery reclassified as held for sale during the year. These relate to fully depreciated vehicles and equipment, of which £11.016m have been sold during the year and £2.511m remain within assets held for sale as they did not sell during the year.

Note 7 shows the gain on disposal made during the year from the sale of these assets.

13.3 Right of Use Assets

The organisation's right of use asset leases are disclosed across the relevant headings within the note. Most are individually insignificant, however, one is significant in its own right:

- VPH HQ & Control held under land and buildings NBV at 31 March 2026 £1.897m

Included within the Additions line below is the dilapidations asset value of £1.774m

	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
2025-26									
Cost or valuation at 1 April 2025	0	11,822	0	0	0	130	25,733	0	37,685
Additions	7	2,543	0	0	0	0	(80)	0	2,470
Transfer from/into other NHS bodies	0	276	0	0	0	0	0	0	276
Disposals other than by sale	0	(933)	0	0	0	0	(2,640)	0	(3,573)
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
At 31 March 2026	7	13,708	0	0	0	130	23,013	0	36,858
Depreciation at 1 April 2025	0	3,995	0	0	0	34	24,826	0	28,855
Recognition	0	0	0	0	0	0	0	0	0
Transfers from/into other NHS bodies	0	122	0	0	0	0	0	0	122
Disposals other than by sale	0	(933)	0	0	0	0	(2,640)	0	(3,573)
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	1,704	0	0	0	45	827	0	2,576
At 31 March 2026	0	4,888	0	0	0	79	23,013	0	27,980
Net book value at 1 April 2025	0	7,827	0	0	0	96	907	0	8,830
Net book value at 31 March 2026	7	8,820	0	0	0	51	0	0	8,878
RoU Asset Total Value Split by Lessor									
	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
NHS Wales Peppercorn Leases	0	809	0	0	0	0	0	0	809
NHS Wales Market Value Leases	0	244	0	0	0	0	0	0	244
Other Public Sector Peppercorn Leases	7	323	0	0	0	0	0	0	330
Other Public Sector Market Value Leases	0	1,410	0	0	0	0	0	0	1,410
Private Sector Peppercorn Leases	0	0	0	0	0	0	0	0	0
Private Sector Market Value Leases	0	6,034	0	0	0	51	0	0	6,085
Total	7	8,820	0	0	0	51	0	0	8,878

13.3 Right of Use Assets

The organisation's right of use asset leases are disclosed across the relevant headings within the note. Most are individually insignificant, however one is significant in its own right:

- VPH HQ & Control held under land and buildings NBV at 31 March 2025 £2,214k.

	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
2024-25									
Cost or valuation at 1 April 2024	0	12,198	0	0	0	94	25,774	0	38,066
Additions	0	(193)	0	0	0	106	(41)	0	(128)
Transfer from/into other NHS bodies	0	0	0	0	0	0	0	0	0
Disposals other than by sale	0	(183)	0	0	0	(70)	0	0	(253)
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
At 31 March 2025	0	11,822	0	0	0	130	25,733	0	37,685
Depreciation at 1 April 2024	0	2,767	0	0	0	65	22,867	0	25,699
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 by sale	0	(183)	0	0	0	(70)	0	0	(253)
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	1,411	0	0	0	39	1,959	0	3,409
At 31 March 2025	0	3,995	0	0	0	34	24,826	0	28,855
Net book value at 1 April 2024	0	9,431	0	0	0	29	2,907	0	12,367
Net book value at 31 March 2025	0	7,827	0	0	0	96	907	0	8,830
RoU Asset Total Value Split by Lessor									
	Land £000	Land & buildings £000	Buildings £000	Dwellings £000	Plant and machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
NHS Wales Peppercorn Leases	0	563	0	0	0	0	0	0	563
NHS Wales Market Value Leases	0	397	0	0	0	0	0	0	397
Other Public Sector Peppercorn Leases	0	353	0	0	0	0	0	0	353
Other Public Sector Market Value Leases	0	1,267	0	0	0	0	0	0	1,267
Private Sector Peppercorn Leases	0	0	0	0	0	0	0	0	0
Private Sector Market Value Leases	0	5,247	0	0	0	96	907	0	6,250
Total	0	7,827	0	0	0	96	907	0	8,830

13.3 Right of Use Assets continued

Quantitative disclosures

	2025-26	2025-26	2025-26	2025-26	2024-25
	LAND	BUILDINGS	OTHER	TOTAL	Total
	£000	£000	£000	£000	£000
Maturity analysis					
Contractual undiscounted cash flows relating to lease liabilities					
Less than 1 year	0	1,344	42	1,386	1,988
2-5 years	0	4,142	14	4,156	4,353
> 5 years	0	1,324	0	1,324	1,745
Less finance charges allocated to future periods	0	(367)	(2)	(369)	(296)
Total	0	6,443	54	6,497	7,790
Lease Liabilities (net of irrecoverable VAT)				£000	£000
Current				1,282	1,900
Non-Current				5,215	5,890
Total				6,497	7,790
Amounts Recognised in Statement of Comprehensive Net Expenditure				£000	£000
Depreciation				2,576	3,409
Impairment				0	0
Variable lease payments not included in lease liabilities - Interest expense				115	173
Sub-leasing income				0	0
Expense related to short-term leases				83	101
Expense related to low-value asset leases (excluding short-term leases)				0	0
Amounts Recognised in Statement of Cashflows (net of irrecoverable VAT)				£000	£000
Interest expense				(115)	(173)
Repayments of principal on leases				(2,252)	(3,375)
Total				(2,367)	(3,548)

The nature of the Trust's leasing activities relates mostly properties used as operational sites, stations and office accommodation. The Airwave lease ceased in June 2025. Vehicles are also leased mainly as pool cars.

The Trust is committed to leases which have not yet commenced at Bangor Workshops and Dolgellau.

14. Intangible assets

2025-26	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 2025	8,834	0	2,536	0	0	388	11,758
Revaluation		0			0	0	0
Reclassifications	107	0	0	0	0	(107)	0
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	0	0
Additions							
- purchased	300	0	622	0	0	493	1,415
- 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	(2,073)	0	(1,092)	0	0	0	(3,165)
At 31 March 2026	7,168	0	2,066	0	0	774	10,008
Amortisation							
At 1 April 2025	6,457	0	1,639	0	0	0	8,096
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	724	0	342	0	0	0	1,066
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	(2,073)	0	(1,092)	0	0	0	(3,165)
Accumulated amortisation at 31 March 2026	5,108	0	889	0	0	0	5,997
Net book value							
At 1 April 2025	2,377	0	897	0	0	388	3,662
Net book value							
At 31 March 2026	2,060	0	1,177	0	0	774	4,011
Net book value							
Purchased	2,060	0	1,177	0	0	774	4,011
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
At 31 March 2026	2,060	0	1,177	0	0	774	4,011

14. Intangible assets

2024-25	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
Cost or valuation at 31 March bf	10,115	0	4,001	0	0	5,606	19,722
Classification Correction	0	0	0	0	0	(2,808)	(2,808)
At 1 April 2024	10,115	0	4,001	0	0	2,798	16,914
Revaluation		0			0	0	0
Reclassifications	2,135	0	161	0	0	(2,450)	(154)
Reversal of impairments	0	0	0	0	0	0	0
Impairments	0	0	0	0	0	(65)	(65)
Additions							
- purchased	(458)	0	139	0	0	105	(214)
- 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	(2,958)	0	(1,765)	0	0	0	(4,723)
At 31 March 2025	8,834	0	2,536	0	0	388	11,758
Amortisation							
Amortisation at 31 March bf	8,562	0	3,120	0	0	2,808	14,490
Classification Correction	0	0	0	0	0	(2,808)	(2,808)
At 1 April 2024	8,562	0	3,120	0	0	0	11,682
Revaluation		0			0	0	0
Reclassifications	(17)	0	17	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	870	0	267	0	0	0	1,137
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	(2,958)	0	(1,765)	0	0	0	(4,723)
Accumulated amortisation at 31 March 2025	6,457	0	1,639	0	0	0	8,096
Net book value At 1 April 2024	1,553	0	881	0	0	2,798	5,232
Net book value At 31 March 2025	2,377	0	897	0	0	388	3,662
Net book value							
Purchased	2,377	0	897	0	0	388	3,662
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
At 31 March 2025	2,377	0	897	0	0	388	3,662

Classification corrections have been made to the opening cost and accumulated depreciation, in order to comply with the updated Manual for Accounts and to ensure the 2023/24 audited Annual Accounts fully agree to the Trusts Fixed Asset Register for the classification of impairments between cost and accumulated depreciation. The closing Net Book Values disclosed within the 2023/24 audited accounts agreed to the Trusts Fixed Asset Register. The differences identified related to accumulated cost and accumulated depreciation only and did not impact on the overall Net Book Values disclosed.

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.

iii) Asset Lives

The Useful Economic Lives (UEL) of intangible non-current assets are assigned on an individual asset basis.

iv) Additions during the period

There have been additions to purchased software and licenses 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 intangibles 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 other NHS bodies during the year.

15. Impairments

	2025-26	2025-26	2025-26	2025-26	2025-26	2025-26
	Property, plant	Right of	Intangible	Held for sale	Financial	Total Asset
	& equipment	Use Assets	assets	assets	Assets	Impairment
	£000	£000	£000	£000	£000	£000
Impairments in the period arose from:						
Loss or damage from normal operations	66	0	0	0	0	66
Abandonment of assets in the course of construction	0	0	0	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	0	0	0	0	0	0
Other	4,665	0	0	0	0	4,665
Reversal of impairment	(1,145)	0	0	0	0	(1,145)
Total of all impairments	3,586	0	0	0	0	3,586

Analysis of impairments :

Impairments charged to the Statement of Comprehensive Net Expenditure	2,235	0	0	0	0	2,235
Impairments as a result of revaluation/indexation charged to Revaluation Reserve	1,285	0	0	0	0	1,285
Impairments as a result of a loss of economic value or service potential charged to Statement of Comprehensive Net Expenditure	66	0	0	0	0	66
Right of Use (RoU) asset impairments reflected in RoU Liability	0	0	0	0	0	0
Total	3,586	0	0	0	0	3,586

	2024-25	2024-25	2024-25	2024-25	2024-25	2024-25
	Property, plant	Right of	Intangible	Held for sale	Financial	Total Asset
	& equipment	Use Assets	assets	assets	Assets	Impairment
	£000	£000	£000	£000	£000	£000
Impairments in the period arose from:						
Loss or damage from normal operations	0	0	0	0	0	0
Abandonment of assets in the course of construction	0	0	65	0	0	65
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	1,157	0	0	0	0	1,157
Other	1,286	0	0	0	0	1,286
Reversal of impairment	(354)	0	0	0	0	(354)
Total of all impairments	2,089	0	65	0	0	2,154

Analysis of impairments :

Impairments charged to the Statement of Comprehensive Net Expenditure	1,653	0	0	0	0	1,653
Impairments as a result of revaluation/indexation charged to Revaluation Reserve	436	0	0	0	0	436
Impairments as a result of a loss of economic value or service potential charged to Statement of Comprehensive Net Expenditure	0	0	65	0	0	65
Right of Use (RoU) asset impairments reflected in RoU Liability	0	0	0	0	0	0
Total	2,089	0	65	0	0	2,154

Included within the above total of £3.587m are the following items:-

- £1.684m relates to the capital spend on building works to leased assets which were deemed by the District Valuer to require impairment, this was charged to operating expenses.

- £0.066m was impaired for vehicles written off, this was charged to operating expenses.

- A review of capital expenditure incurred on Trust buildings, in which the overall individual project capital spend did not exceed £0.5m, identified that a total impairment of £2.982m was required as there were instances where the value of the buildings had not been enhanced. Of this amount, £1.696m was charged to operating expenses and £1.286m was charged to the Revaluation Reserve.

- £1.145m of impairments previously charged to operating expenses were reversed following upward indexation of assets.

16. Inventories

16.1 Inventories

	31 March 2026 £000	31 March 2025 £000
Drugs	157	131
Consumables	1,834	1,728
Energy	0	0
Work in progress	0	0
Other	317	255
Total	2,308	2,114
Of which held at net realisable value:	0	0

16.2 Inventories recognised in expenses

	31 March 2026 £000	31 March 2025 £000
Inventories recognised as an expense in the period	0	0
Write-down of inventories (including losses)	0	0
Reversal of write-downs that reduced the expense	0	0
Total	0	0

17. Trade and other receivables

17.1 Trade and other receivables

	31 March 2026 £000	31 March 2025 £000
Current		
Welsh Government	2,490	564
NHSW Joint Commissioning Committee	797	48
Welsh Health Boards	844	1,834
Welsh NHS Trusts	159	180
Welsh Special Health Authorities	85	16
Non - Welsh Trusts	103	61
Other NHS	19	29
2019-20 Scheme Pays - Welsh Government Reimbursement	0	0
Welsh Risk Pool Claim reimbursement:-		
NHS Wales Secondary Health Sector	4,325	5,815
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	129	297
Other	0	0
Local Authorities	51	73
Other receivables	3,581	2,540
Provision for impairment of trade receivables	(205)	(273)
Pension Prepayments		
NHS Pensions Agency	0	0
NEST	0	0
Other prepayments	2,624	3,979
Accrued income	0	0
Right of Use capital receivables	0	0
Capital Receivables		
Tangibles capital receivables	0	0
Intangibles capital receivables	0	0
Other capital prepayments	0	0
Sub-total	15,002	15,163
Non-current		
Welsh Government	0	0
NHSW Joint Commissioning Committee	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	16,074	0
NHS Wales Primary Sector FLS Reimbursement	0	0
NHS Wales Redress	0	0
Other	0	0
Local Authorities	0	0
Other receivables	396	401
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
Right of Use capital receivables	0	0
Capital Receivables		
Tangibles capital receivables	0	0
Intangibles capital receivables	0	0
Other capital prepayments	0	0
Sub-total	16,470	401
Total trade and other receivables	31,472	15,564

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 £0.250m (£0.823m in 2024-25).

17.2 Receivables past their due date but not impaired

	31 March	31 March
	2026	2025
	£000	£000
By up to 3 months	105	478
By 3 to 6 months	23	346
By more than 6 months	122	0
Balance at end of financial year	250	824

17.3 Expected Credit Losses (ECL) Allowance for bad and doubtful debts

	31 March	31 March
	2026	2025
	£000	£000
Balance at 1 April	(273)	(260)
Transfer to other NHS Wales body	0	0
Provision utilised (Amount written off during the year)	12	23
Provision written back during the year no longer required	0	0
(Increase)/Decrease in provision during year	56	(36)
ECL/Bad debts recovered during year	0	0
Balance at end of financial year	(205)	(273)

17.4 Receivables VAT

	31 March	31 March
	2026	2025
	£000	£000
Trade receivables	28	33
Other	0	0
Total	28	33

18. Other financial assets

	31 March 2026 £000	31 March 2025 £000
Current		
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 at amortised cost	0	0
Derivatives	0	0
Other (Specify)		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Capital Financial Assets		
Loans at amortised cost	0	0
Right of Use Asset Finance Sublease	0	0
Total	0	0

	31 March 2026 £000	31 March 2025 £000
Non Current		
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 at amortised cost	0	0
Derivatives	0	0
Other (Specify)		
Held to maturity investments at amortised costs	0	0
At fair value through SOCI	0	0
Available for sale at FV	0	0
Capital Financial Assets		
Loans at amortised cost	0	0
Right of Use Asset Finance Sublease	0	0
Total	0	0

RoU Sub-leasing income Recognised in Statement of Comprehensive Net Expenditure	2025-26	2024-25
RoU Sub-leasing income	0	0

19. Cash and cash equivalents

	31 March 2026 £000	31 March 2025 £000
Opening Balance	8,036	17,085
Net change in year	9,841	(9,049)
Closing Balance	17,877	8,036
Made up of:		
Cash with Government Banking Service (GBS)	17,773	7,992
Cash with Commercial banks	104	44
Cash in hand	0	0
Total cash	17,877	8,036
Current investments	0	0
Cash and cash equivalents as in SoFP	17,877	8,036
Bank overdraft - GBS	0	0
Bank overdraft - Commercial banks	0	0
Cash & cash equivalents as in Statement of Cash Flows	17,877	8,036

In response to the IAS 7 requirement for additional disclosure, the changes in liabilities arising for financing activities are;

Lease Liabilities (ROUA) £2.252m

Lease Liabilities (short-term and low value leases) £0.083m

The movement relates to cash, no comparative information is required by IAS 7 in 2025-26.

20. Trade and other payables at the SoFP Date	31 March	31 March
	2026	2025
Current	£000	£000
Welsh Government	2,028	7
NHSW Joint Commissioning Committee	0	319
Welsh Health Boards	364	351
Welsh NHS Trusts	550	463
Welsh Special Health Authorities	0	3
Other NHS	55	0
Taxation and social security payable / refunds:		
Refunds of taxation by HMRC	0	0
VAT payable to HMRC	0	139
Other taxes payable to HMRC	2,526	2,174
National Insurance contributions payable to HMRC	2,870	2,226
Non-NHS trade payables - revenue	6,567	7,232
Local Authorities	38	47
Overdraft	0	0
Rentals due under operating leases	0	0
Pensions: staff	3,344	3,100
Non NHS Accruals	8,586	7,675
Deferred Income:		
Deferred income brought forward	176	310
Deferred income additions	227	168
Transfer to/from current/non current deferred income	0	0
Released to the Income Statement	(176)	(302)
Other liabilities - all other payables	0	0
Payments on account	0	0
Impact of IFRS 16 on SoFP PFI contracts	0	0
Right of Use asset payables	20	245
Capital asset payables		
Tangibles - Payables	10,571	5,229
Intangibles - Payables	1,241	102
Obligations under finance leases, HP contracts	0	0
Imputed finance lease element of on SoFP PFI contracts	0	0
PFI assets – deferred credits	0	0
Capital Payments on account	0	0
Sub-total	38,987	29,488

The Trust aims to pay all invoices within the 30 day period directed by the Welsh Government.

In respect of the Pensions figure shown above, £3.329m relates to the NHS Pension scheme (£3.083m 2024/25) and £0.015m to the NEST pension scheme (£0.017m 2024/25).

20. Trade and other payables at the SoFP Date (cont)

	31 March 2026 £000	31 March 2025 £000
Non-current		
Welsh Government	0	0
NHSW Joint Commissioning Committee	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
Overdraft	0	0
Rentals due under operating leases	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
Payments on account	0	0
Impact of IFRS 16 on SoFP PFI contracts	0	0
Right of Use asset payables	0	0
Capital asset payables		
Capital Creditors - Tangibles	0	0
Capital Creditors - Intangibles	0	0
Obligations under finance leases, HP contracts	0	0
Imputed finance lease element of on SoFP PFI contracts	0	0
PFI assets – deferred credits	0	0
Capital Payments on account	0	0
Sub-total	0	0
Total	38,987	29,488

20. Trade and other payables (continued).

Amounts falling due more than one year are expected to be settled as follows:

	31 March 2026 £000	31 March 2025 £000
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

21. Borrowings	31 March	31 March
Current	2026	2025
	£000	£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
Other service concession arrangement liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Other	0	0
RoU Lease Liability	1,282	1,900
Capital Borrowings	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities	0	0
Total	1,282	1,900

Non-current		
Bank overdraft - GBS	0	0
Bank overdraft - Commercial bank	0	0
Loans from:		
Welsh Government	0	0
Other entities	0	0
Other service concession arrangement liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Other	0	0
RoU Lease Liability	5,215	5,890
Capital Borrowings	0	0
PFI liabilities:		
Main liability	0	0
Lifecycle replacement received in advance	0	0
Finance lease liabilities	0	0
Total	5,215	5,890

21.2 Loan advance/strategic assistance funding

	31 March	31 March
	2026	2025
	£000	£000
Amounts falling due:		
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 2026 £000	31 March 2025 £000
Current		
Financial Guarantees		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
Other		
At amortised cost	0	0
At fair value through SoCI	0	0
Total	0	0

	31 March 2026 £000	31 March 2025 £000
Non-current		
Financial Guarantees		
At amortised cost	0	0
At fair value through SoCI	0	0
Derivatives at fair value through SoCI	0	0
Other		
At amortised cost	0	0
At fair value through SoCI	0	0
Total	0	0

23. Provisions

2025-26

	At 1 April 2025	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 2026
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current										
Clinical negligence:-										
Secondary Care	1,758	0	(207)	0	0	2,431	(559)	(113)	0	3,310
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	201	0	29	0	0	100	(57)	(148)	0	125
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,474	0	0	(50)	0	924	(884)	(577)	168	1,055
All other losses and special payments	0	0	0	0	0	400	(400)	0	0	0
Defence legal fees and other administration	330	0	0	0	0	253	(86)	(215)	0	282
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	0	0	7	(15)	(1)	1	8
2019-20 Scheme Pays - Reimbursement	0	0	0	13	0	0	(9)	(3)	0	1
Restructurings	0	0	0	0	0	0	0	0	0	0
Other	838	0	0	0	0	0	0	0	0	838
Capital provisions										
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
Total	4,517	0	(178)	(37)	0	4,115	(2,010)	(1,057)	169	5,619

Non Current

Clinical negligence:-										
Secondary Care	0	0	0	0	0	15,985	0	0	0	15,985
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	0	0	0	0	0	0	0	0	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	6,489	0	0	50	0	191	(17)	(442)	0	6,271
All other losses and special payments	0	0	0	0	0	0	0	0	0	0
Defence legal fees and other administration	15	0	0	0	0	173	(13)	(1)	0	174
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	41	0	0	0	0	0	0	(17)	0	24
2019-20 Scheme Pays - Reimbursement	35	0	0	(13)	0	0	0	0	0	22
Restructurings	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Capital provisions										
RoU Asset Dilapidations CAME	0	0	0	0	0	1,774	0	0	0	1,774
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Total	6,580	0	0	37	0	18,123	(30)	(460)	0	24,250

TOTAL

Clinical negligence:-										
Secondary Care	1,758	0	(207)	0	0	18,416	(559)	(113)	0	19,295
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	201	0	29	0	0	100	(57)	(148)	0	125
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	7,963	0	0	0	0	1,115	(901)	(1,019)	168	7,326
All other losses and special payments	0	0	0	0	0	400	(400)	0	0	0
Defence legal fees and other administration	345	0	0	0	0	426	(99)	(216)	0	456
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	57	0	0	0	0	7	(15)	(18)	1	32
2019-20 Scheme Pays - Reimbursement	35	0	0	0	0	0	(9)	(3)	0	23
Restructurings	0	0	0	0	0	0	0	0	0	0
Other	838	0	0	0	0	0	0	0	0	838
Capital provisions										
RoU Asset Dilapidations CAME	0	0	0	0	0	1,774	0	0	0	1,774
Other Capital Provisions	0	0	0	0	0	0	0	0	0	0
Total	11,197	0	(178)	0	0	22,238	(2,040)	(1,517)	169	29,869

Expected timing of cash flows:

	In year to 31 March 2027	Between 01-Apr-27 to 31 March 2031	Thereafter	Totals
	£000	£000	£000	£000
Clinical negligence:-				
Secondary Care	3,310	15,985	0	19,295
Primary Care	0	0	0	0
Redress Secondary Care	125	0	0	125
Redress Primary Care	0	0	0	0
Personal injury	1,055	2,101	4,170	7,326
All other losses and special payments	0	0	0	0
Defence legal fees and other administration	282	174	0	456
Structured Settlements - WRPS	0	0	0	0
Pensions - former directors	0	0	0	0
Pensions - other staff	8	24	0	32
2019-20 Scheme Pays - Reimbursement	1	5	17	23
Restructuring	0	0	0	0
Other	838	0	0	838
Capital provisions				
RoU Asset Dilapidations CAME	0	934	840	1,774
Other Capital Provisions	0	0	0	0
Total	5,619	19,223	5,027	29,869

"Other" provisions of £0.838m is in relation to the dilapidation of leasehold premises (not covered under IFRS16).

23. Provisions (continued)

2024-25

	At 1 April 2024	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 2025
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Current										
Clinical negligence:-										
Secondary Care	2,687	0	(105)	0	0	864	(788)	(900)	0	1,758
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	297	0	(32)	0	0	134	(64)	(134)	0	201
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	1,664	0	0	0	0	996	(941)	(411)	166	1,474
All other losses and special payments	0	0	0	0	0	485	(485)	0	0	0
Defence legal fees and other administration	420	0	0	0	0	209	(133)	(166)	0	330
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	18	0	0	0	0	16	(15)	(4)	1	16
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
Other	838	0	0	0	0	0	0	0	0	838
Capital provisions										
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
Total	5,924	0	(137)	0	0	2,704	(2,426)	(1,615)	167	4,617
Non Current										
Clinical negligence:-										
Secondary Care	0	0	0	0	0	0	0	0	0	0
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	0	0	0	0	0	0	0	0	0	0
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	6,307	0	0	0	0	182	0	0	0	6,489
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	0	0	21	(6)	0	0	15
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	43	0	0	0	0	0	0	(2)	0	41
2019-20 Scheme Pays - Reimbursement	37	0	0	0	0	0	0	(2)	0	35
Restructurings	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Capital provisions										
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
Total	6,387	0	0	0	0	203	(6)	(4)	0	6,580
TOTAL										
Clinical negligence:-										
Secondary Care	2,687	0	(105)	0	0	864	(788)	(900)	0	1,758
Primary Care	0	0	0	0	0	0	0	0	0	0
Redress Secondary Care	297	0	(32)	0	0	134	(64)	(134)	0	201
Redress Primary Care	0	0	0	0	0	0	0	0	0	0
Personal injury	7,971	0	0	0	0	1,178	(941)	(411)	166	7,963
All other losses and special payments	0	0	0	0	0	485	(485)	0	0	0
Defence legal fees and other administration	420	0	0	0	0	230	(139)	(166)	0	345
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	61	0	0	0	0	16	(15)	(6)	1	57
2019-20 Scheme Pays - Reimbursement	37	0	0	0	0	0	0	(2)	0	35
Restructurings	0	0	0	0	0	0	0	0	0	0
Other	838	0	0	0	0	0	0	0	0	838
Capital provisions										
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
Total	12,311	0	(137)	0	0	2,907	(2,432)	(1,619)	167	11,197

24 Contingencies

24.1 Contingent liabilities

Provision has not been made in these accounts for the following amounts:

	31 March 2026 £000	31 March 2025 £000
Legal claims for alleged medical or employer negligence;		
Secondary care	11,161	11,298
Primary Care	0	0
Secondary care - Redress	0	0
Primary Care - Redress	0	0
Doubtful debts	0	0
Equal pay cases	0	0
Defence costs	363	291
Other	0	0
Total value of disputed claims	11,524	11,589
Less amounts recoverable in the event of claims being successful	(10,331)	(10,338)
Net contingent liability	1,193	1,251

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 and personal injury.

24.2. Remote contingent liabilities

	31 March 2026 £000	31 March 2025 £000
Guarantees	0	0
Indemnities	0	0
Letters of comfort	0	0
Total	0	0

24.3 Contingent assets

	31 March 2026 £000	31 March 2025 £000
None	0	0
	0	0
	0	0
Total	0	0

The Trust has no contingent assets.

25. Capital commitments and Other Service Concession Arrangements

25.1 Capital commitments

Future commitments under capital expenditure contracts not already disclosed as liabilities in the accounts at the statement of financial position sheet date :

	31 March 2026 £000	31 March 2025 £000
Property, plant and equipment	6,076	2,682
Right of Use Assets	0	0
Intangible assets	309	0
Total	6,385	2,682

26. Losses and special payments

Losses and special payments are charged to the Income Statement in accordance with IFRS but are recorded in the losses and special payments register when payment is made. Therefore, the payments in this note for settlement and claimant costs 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 2026	
	No. of cases	£
Clinical negligence:-		
Secondary Care	16	664,266
Primary Care	0	0
Redress Secondary Care	22	65,653
Redress Primary Care	0	0
Personal injury	61	773,604
All other losses and special payments	167	400,005
Total	266	1,903,528

26.2 Analysis of number of cases and associated amounts paid out during the financial year

Case Type	In year cases in excess of £300,000	Cumulative amount
	L&R Case reference number	
		£
Cases in excess of £300,000:		
Clinical negligence	21RT4MN0009	401,660

	Number of cases	£	£
Sub-total	1	401,660	401,660
All other cases paid in year	265	1,501,868	11,359,464
Total cases paid in year	266	1,903,528	11,761,124

26.3 Analysis of number of cases and associated amounts where no payments were made in financial year

	Number of cases	£
Cumulative amount up to £300k	86	1,216,837
Cumulative amount greater than £300k	2	1,606,395
Total	88	2,823,232

27. Right of Use / Finance leases obligations

27.1 Obligations (as lessee)

Amounts payable under right of use asset leases:

2025-26

	LAND	BUILDINGS	OTHER	TOTAL
	31 March	31 March	31 March	31 March
	2026	2026	2026	2026
	£000	£000	£000	£000
Minimum lease payments				
Within one year	0	1,344	42	1,386
Between one and five years	0	4,142	14	4,156
After five years	0	1,324	0	1,324
Less finance charges allocated to future periods	0	(367)	(2)	(369)
Minimum lease payments	0	6,443	54	6,497
Included in:				
Current borrowings	0	1,242	40	1,282
Non-current borrowings	0	5,201	14	5,215
	0	6,443	54	6,497
Present value of minimum lease payments				
Within one year	0	1,242	40	1,282
Between one and five years	0	3,941	14	3,955
After five years	0	1,260	0	1,260
Present value of minimum lease payments	0	6,443	54	6,497
Included in:				
Current borrowings	0	1,242	40	1,282
Non-current borrowings	0	5,201	14	5,215
	0	6,443	54	6,497

A contract was entered into with Airwave during 2007/08 in respect of the National Ambulance Radio Re-procurement Project. This contract was extended a number of times over the years due to the national replacement scheme being delayed. It finally ended in June 2025. This is included within 'Other'.

	LAND	BUILDINGS	OTHER	TOTAL
	31 March	31 March	31 March	31 March
	2025	2025	2025	2025
	£000	£000	£000	£000
Minimum lease payments				
Within one year	0	1,322	666	1,988
Between one and five years	0	4,298	55	4,353
After five years	0	1,745	0	1,745
Less finance charges allocated to future periods	0	(286)	(10)	(296)
Minimum lease payments	0	7,079	711	7,790
Included in:				
Current borrowings	0	1,243	657	1,900
Non-current borrowings	0	5,836	54	5,890
	0	7,079	711	7,790
Present value of minimum lease payments				
Within one year	0	1,243	657	1,900
Between one and five years	0	4,140	54	4,194
After five years	0	1,696	0	1,696
Present value of minimum lease payments	0	7,079	711	7,790
Included in:				
Current borrowings	0	1,243	657	1,900
Non-current borrowings	0	5,836	54	5,890
	0	7,079	711	7,790

27.2 Right of Use Assets receivables (as lessor)

The Trust did not hold any Right of Use Assets lease receivables, as a lessor, at the balance sheet date.

Amounts receivable under right of use assets:

	31 March 2026 £000	31 March 2025 £000
Gross investment in leases		
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
Present value of minimum lease payments	0	0
Included in:		
Current financial assets	0	0
Non-current financial assets	0	0
Total	0	0
Present value of minimum lease payments		
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
Total present value of minimum lease payments	0	0
Included in:		
Current financial assets	0	0
Non-current financial assets	0	0
Total	0	0

27.3 Finance Lease Commitment

The Trust is committed to leases which have not yet commenced at Bangor Workshops and Dolgellau.

28 Private Finance Initiatives (PFI) / Public Private Partnerships (PPP)

The Trust has no PFI/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 2026 £000	31 March 2025 £000
(Increase) / decrease in inventories	(194)	5
(Increase) / decrease in trade and other receivables - non-current	(16,069)	(13)
(Increase) / decrease in trade and other receivables - current	161	2,112
Increase / (decrease) in trade and other payables - non-current	(675)	(2,007)
Increase / (decrease) in trade and other payables - current	8,881	(9,542)
Total	(7,896)	(9,445)
Adjustment for accrual movements in fixed assets - creditors	(6,481)	6,166
Adjustment for accrual movements in fixed assets - debtors	0	0
Adjustment for accrual movements in right of use assets - creditors	1,518	3,331
Adjustment for accrual movements in right of use assets - debtors	0	0
Other adjustments	395	6
Total	(12,464)	58

Included within 'Other' above is PDC due from the Welsh Government of £0.452m

31. Other cash flow adjustments

	31 March 2026 £000	31 March 2025 £000
Other cash flow adjustments		
Depreciation	17,648	18,263
Amortisation	1,066	1,137
(Gains)/Loss on Disposal	0	0
Impairments and reversals	2,301	1,718
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	18,938	1,318
Total	39,953	22,436

32. Events after reporting period

During April 2026 a new level of board fees was shared with all Welsh NHS CEOs. The decision to increase remuneration rates relates to a wider review of the underlying Welsh Government Remuneration Scheme guidance, the scheme used to ensure the level of fees paid to public office holders (not just those in the Welsh NHS) is transparent and applied consistently. Updates on the review have been a regular topic discussed at CEO and Chair level forums hosted by the Welsh Government.

Agreement to increase the level of fees was made by the Cabinet Secretary for Finance and Welsh Language on 1 December. This was noted by CSHSC on 2 December.

The correspondence to the CEOs confirmed that it had been agreed. The Welsh Government Remuneration Scheme daily rates should increase from the 1 January 2026, a change relating to the 2025-26 pay cycle.

As Ministerial approval was made to implement the change on 1 December 2025 the 2025-26 payment falls within the category of an adjusting post balance sheet event. The value of this was £1780.

These financial statements were authorised for issue by the Chief Executive and Accountable Officer on 25th June 2026; the financial statements were then certified by the Auditor General for Wales on 26th June 2026.

33. Related Party Transactions

The Welsh Government is regarded as a related party. During the year the Trust has 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	3,170	25,638	2,028	2,038
JCC	0	292,742	0	797
Aneurin Bevan University Health Board	387	691	166	287
Betsi Cadwaladr University Health Board	400	2,055	84	215
Cardiff & Vale University Health Board	85	290	25	85
Cwm Taf Morgannwg University Health Board	108	947	30	146
Hywel Dda University Health Board	116	1,530	25	22
Powys Teaching Health Board	84	100	4	37
Swansea Bay University Health Board	99	659	29	51
Public Health Wales NHS Trust	48	177	0	3
Velindre University NHS Trust	2,228	1,329	549	156
Health Education and Improvement Wales (HEIW)	14	1,024	0	37
Digital Health & Care Wales (DHCW)	1,614	186	0	47
Welsh Local Authorities	2,565	246	38	51
	10,918	327,614	2,978	3,972

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 (2024/25 £0.010m) with no other transactions being made. Net assets of the Charity amount to £0.701m.

The Welsh Government income shown above includes £2.3m relating to impairment funding, and excludes PDC of £10.920m.

Jason Killens, former Chief Executive (until 18/07/2025), is a Member of the Order St John, Honorary Professor at Swansea University and Chairperson /Company Director of the Association of Ambulance Chief Executives (AACE).

Lee Brooks, Executive Director of Operations, is also a Member of the Order of St John and a Council Member of St John's Ambulance Cymru Gwent Council.

Hayley Hutchings, Non-Executive Director, and Emeritus Professor, 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 - Live.xlsx](#)

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 2025-26 were as follows (unless already reported on page 71):

	Payments to related party	Receipts from related party	Amounts owed to related party	Amounts due from related party
	£000	£000	£000	£000
Association of Ambulance Chief Executive:	92	16	0	0
St John Ambulance	2,466	0	0	0
Swansea University	54	5	0	0
TOTAL	2,612	21	0	0

34. Third party assets

The Trust has no third party assets.

35. Pooled budgets

Welsh Ambulance Services University 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. 9.4% Staff Employer Pension Contributions - Notional Element

The value of notional transactions is based on estimated costs for the twelve month period 1 April 2025 to 31 March 2026. This has been calculated from actual Welsh Government expenditure for the 9.4% staff employer pension contributions between April 2025 and February 2026 alongside Trust data for March 2026.

Transactions include notional expenditure in relation to the 9.4% paid to NHS BSA by Welsh Government and notional funding to cover that expenditure as follows:

	2025-26	2024-25
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2026	£000	£000
Revenue from patient care activities	15,776	14,577
Operating expenses	15,776	14,577
3. Analysis of gross operating costs		
3. Revenue from patient care activities		
Welsh Government	15,776	14,577
Welsh Government - Hosted Bodies	0	0
4. Other Operating Revenue		
Other	0	0
5.1 Operating expenses		
Directors' costs	121	115
Staff costs	15,655	14,462

Other

37.2 IFRS 17 - Insurance Contract Disclosures

The outcome of the contract review for a range of income contract types applicable to the organisation, did not identify any insurance contracts that fall within the scope of IFRS 17.

STATEMENT OF FINANCIAL POSITION

(Signage as per provision note disclosure)	£000
Liability for incurred claims @ 1 April 2025	0
Liability for remaining payments @ 31 March 2026	0
	0
Arising during year	0
Utilised	0
Reversed unused	0
Movement in Discount Rates	0
	0

STATEMENT OF COMPREHENSIVE NET EXPENDITURE / STATEMENT OF COMPREHENSIVE INCOME

(Signage as per income and expenditure note disclosure)	£000
Insurance Income	0
Insurance expenditure	0

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)