NHS
Gloucestershire Health and Care
NHS Foundation Trust

Annual Report

2023 -2024

Gloucestershire Health and Care NHS Foundation Trust
Annual Report and Accounts 2023/24

Presented to Parliament pursuant to Schedule 7,
paragraph 25(4) (a) of the National Health Service Act 2006.

Contents

This is us: Gloucestershire Health and Care NHS Foundation Trust

Welcome to our Annual Report, where you will find information about who we are and what we have done throughout 2023/24.

2023/24
388,082
REFERRALS

2023/24
1,022,366
CONTACTS

BUDGET
£298.6
MILLION

2023/24
6,084
COLLEAGUES

2023/24
3,179
PUBLIC MEMBERS

RATED
GOOD
BY THE CQC

Get involved

Find out more about our Trust at: www.ghc.nhs.uk

You can also keep in touch with us through our social media channels:

@GlosHealthNHS @GlosHealthNHS @GlosHealthNHS

Join us!

As a Trust member, you can help shape strategy and the way services are run. To become a member of the Trust, visit www.ghc.nhs.uk/membership or call 0300 421 7146.

Our registered address is:
Gloucestershire Health and Care NHS Foundation Trust, Edward Jenner Court, 1010 Pioneer Avenue, Brockworth, GL3 4AW.

You can also contact us by telephone on **0300 421 8100**

Welcome from Trust Chair, Graham Russell

It is my great pleasure in one of my first tasks as the Trust's new Chair to introduce our Annual Report. In doing so, I must pay tribute to my predecessor, Ingrid Barker, whose term of office recently ended. Ingrid was chair of Gloucestershire Health and Care NHS Foundation Trust from its formation in 2019, and had previously been Chair of Gloucestershire Care Services NHS Trust. During the period covered by this report, the Trust was still under the leadership of Ingrid while I was Vice Chair, so I am equally proud of the Trust's achievements during the 12 months we are reporting on. It has, by and large, been another successful year in which we have met and often exceeded many of the targets we set ourselves or which have been nationally set or locally agreed with our commissioners. We have, again, managed our finances very well despite significant challenges and we have also again come closer to our ambition of being a 'Great Place to Work' with another set of very impressive results from the annual NHS Staff Survey. In fact we jointly achieved the best overall ratings across provider Trusts in the South West, with our colleagues in Dorset Healthcare University Trust.

While recognising these positive achievements, there is always room for improvement both in ensuring consistency across all our service areas and responding to specific areas in which further work is required to maintain the standards we aspire to and which our communities deserve. As a positive partner in the One Gloucestershire system, we are able to use our insights to co-design services to better support the communities we serve. We are a strong advocate for transforming the way in which services are provided in local neighbourhoods, working in an integrated way with other providers. The ultimate aim and added value for people who use services is then a more personalised approach.

We have achieved or are near to achieving some significant transformational projects this year, including the opening of the new Forest of Dean Community Hospital, the continuing Community Mental Health Transformation programme and significant developments with our partners to support flow through the system, such as expansion and further embedding of our Home First and Reablement service. We have also worked very hard to recruit and retain more colleagues and we have welcomed significant numbers of Internationally Educated Nurses, who are most welcome and are settling well into the teams and services we provide.

We are, of course, part of a wider system in which we work with our colleagues at NHS Gloucestershire, Gloucestershire Hospitals NHS Foundation Trust, Gloucestershire County Council, South West Ambulance Service, and the other local authorities, emergency services, the Voluntary, Community and Social Enterprise sector and statutory services. We value working in partnership and our collaboration with other organisations make us all much more effective. Our partners, like us, face huge challenges however by working together we are in a strong position to do even better for the communities we serve. In particular we are determined to reduce the health inequalities experienced by some members of our communities. Finally, on behalf of our Board and Council of Governors, I would like to place on record my enormous thanks to all Trust colleagues, as well as our many partners, members and of course everyone who uses our services for their support throughout the year.

Graham Russell, Trust Chair **17 June 2024**

Performance Report

Chief Executive's Statement

I am proud to present Gloucestershire Health and Care NHS Foundation Trust's Annual Report for 2023/24. This is a great opportunity for me to thank all Trust colleagues as well as our volunteers, experts by experience and partners we work with, for their hard work and dedication over the period the report covers. Having joined the Trust during April 2023, this has been my first year of involvement in the delivery and improvement of our services. I have been pleased to be able to see a wide range of our services in action across the county and meet many new colleagues. I would like thank everyone for the warm welcome that I have received and the enthusiasm shown for our ongoing journey of development and improvement as a Trust.

In common with the rest of the health and care system, 2023/24 has been a year in which we have made progress with improving our service offer to the people of Gloucestershire, while being very aware that there are areas of continuing challenge and stretch, in particular those services that have long waiting times or are difficult to access. We have also had things to celebrate during the year. We were pleased to improve the response rate to our annual staff survey, with the results showing improvement in many areas and comparing very favourably to other, similar Trusts across England. We are focused on making continuing improvements to make sure this is a consistent picture across all teams. We were also pleased with a favourable result of surveys for students who have been placed with us during their clinical training. Other highlights have included achieving the National Preceptorship Interim Quality Mark, the Gold Employer Recognition Scheme Award for our work to support veterans and serving military personnel, the NHS Pastoral Care Quality Award for the high level of care and support we provide to our international nurses and the title of Large Employer of the Year in the South West Apprenticeship Awards. At the end of the delivery year, we were finalising the new Forest of Dean Community Hospital, which is now operating and will be opened officially in June 2024.

Of course, along with celebration come issues we must reflect and improve upon. While we maintained our overall Good rating with the CQC, we were disappointed that our rating for our inpatient learning disability services was downgraded and are working hard to make the necessary improvements. In terms of our other performance indicators, it is generally a favourable position. In particular I am pleased that our Patient and Carer Experience Report shows we continue to receive many more compliments than complaints, and 94% of people who use our services report a positive experience. Likewise, I am proud of our achievements in sustainability and the journey we are taking on implementing our Green Plan.

Finally, at this time of year we reflect on our financial position. We have, again, despite numerous challenges, maintained a healthy financial position overall. I am determined that we will continue to build on these successes and go on to enhance our services and performance even further. At the forefront of everything we do is our commitment to the people of Gloucestershire. Our Trust Strategy for 2021 to 2026 continues to guide us in our aim to transform community mental health, physical health and learning disability services. This Annual Report gives a detailed overview of our work, our financial performance, our engagement with colleagues, our sustainability initiatives and more. I hope you will enjoy reading it and thank you for your interest in the work of our Trust. If you want to get involved in shaping our ongoing programmes of improvement and change, then please make contact at ghccomms@ghc.nhs.uk

Douglas Blair, Chief Executive **17 June 2024**

About Us

Gloucestershire Health and Care NHS Foundation Trust provides joined-up services for people of all ages with physical health, mental health and learning disability needs. **Our services cover the whole of Gloucestershire.** We work out of health centres and children's centres, community venues such as libraries or schools as well as in people's own homes. We also provide services from our seven community hospitals, our learning disability unit and our two specialist mental health hospitals.

Gloucestershire Health and Care NHS Foundation Trust was formed on 1 October 2019.
Our predecessor trusts were 2gether NHS Foundation Trust and Gloucestershire Care Services NHS Trust.
Many of our services are delivered in partnership with primary care, social care and the voluntary sector.

Our five-year strategy for 2021 to 2026 can be read in full on our website. It sets out **our mission and our vision:**

Our Mission

Enabling People to Live the **Best Life** They Can

Our Vision

Working **Together** to Provide **Outstanding** Care

We have **four strategic aims:**

- High Quality Care
- Better Health
- Sustainability
- Great Place to Work

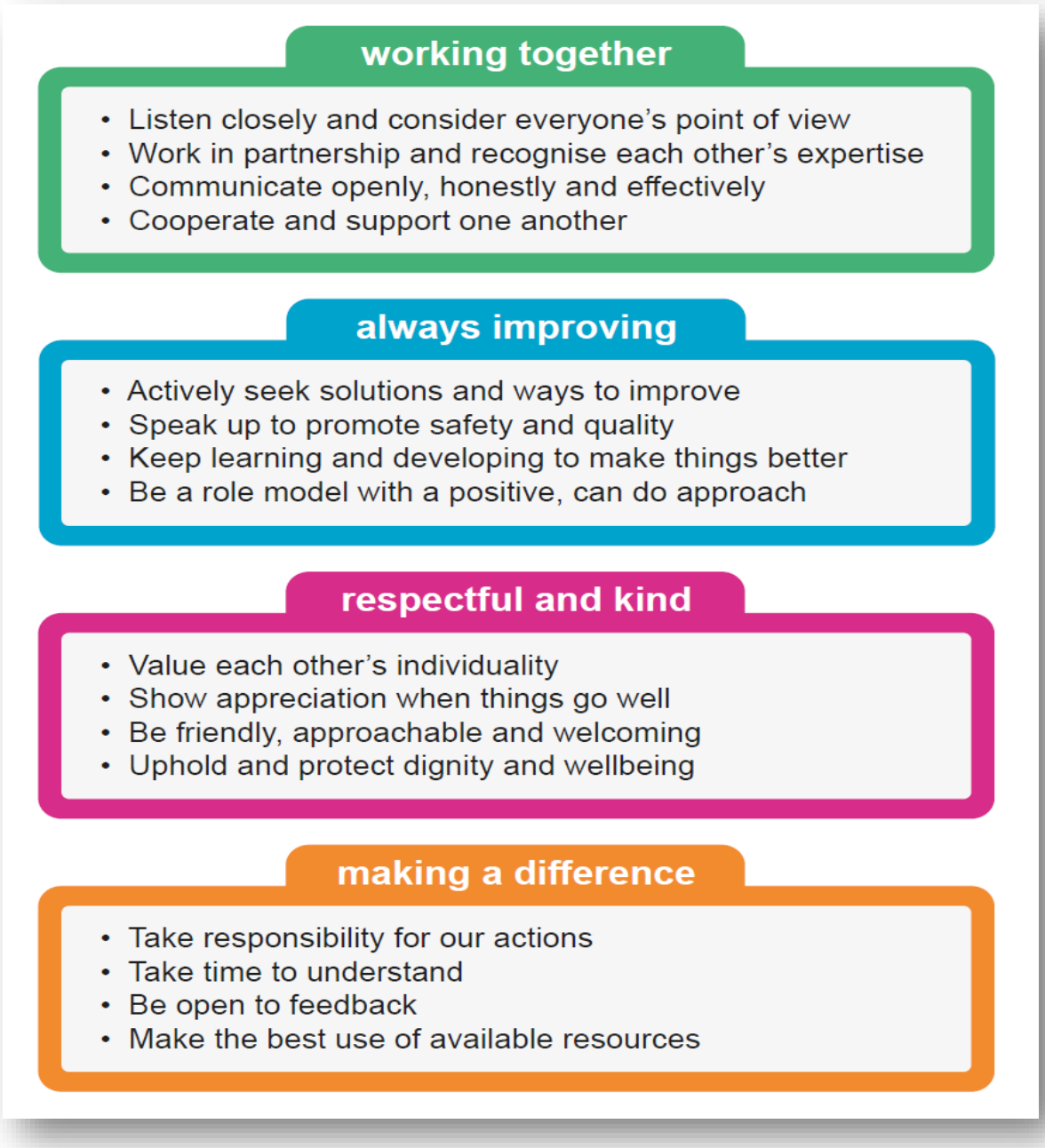
Our strategy is underpinned by a number of enabling strategies, including our Quality Strategy, our People Strategy, Digital Strategy, and Estates Strategy. We also have a Working Together Plan, which sets out how we work with people who use our services, as well as our partners and other stakeholders.

Our strategies are aimed at:

- Developing services around the needs of our communities
- Tackling health inequalities – unfair and avoidable differences in health caused by things like unemployment, poor education, race, disability, and where people live
- Using technology to improve access and choice in how patients receive care
- Improving our buildings to make them more efficient and a better environment for our patients and staff
- Promoting quality improvement and innovation
- Being an environmentally proactive organisation working with our communities to tackle the health impact of pollution and climate change
- Embedding co-production and engagement

Our Values and Behaviours

Our Trust's 'strapline' is With You, For You. It is a sign of our commitment to do everything with our communities and our colleagues, for their benefit. Our Values are our guiding principles and underpin everything we do. They were developed through a process of co-creation with colleagues, board members, Governors, service users and Experts by Experience.



Foundation Trust Status

As a foundation trust, we are a not-for-profit, public benefit corporation. NHS Foundation Trusts are accountable to their local population.

We work with our members, people who use our services, carers and local organisations to gather feedback and advice. This feedback helps us develop a range of comprehensive services that meet the needs of our local communities and make continued improvements in all that we do. This makes sure that the people we serve have access to the right services in the right place and at the right time.

Our People

We employ more than 6,000 colleagues (including bank staff). We also work in partnership with a wide range of commissioners, collaborators and our colleagues across the health and social care community.

As an NHS foundation trust, we are accountable to the local people, who help ensure local ownership and control of their NHS and the services we provide. More than 8000 members (including staff members) influence our activities, both directly by contacting the Trust and through locally elected representatives who sit on our Council of Governors.

Our services

Our services are provided according to core NHS principles - free care, based on need and not on someone's ability to pay.

The conditions we provide assessment, support, treatment and advice on include a wide range of mental health, physical health and learning disability conditions.

Our **mental health and learning disability services** are delivered through multidisciplinary and specialist teams. They are:

- One stop teams providing care to adults with mental health problems and those with a learning disability;
- Intermediate Care Mental Health Services (Primary Mental Health Services and Talking Therapies);
- Specialist services including Early Intervention, Crisis Resolution and Home Treatment, Assertive Outreach, Managing Memory, Children and Young People Services, Eating Disorders, Intensive Health Outcome Team and the Learning Disability Intensive Support Service; and
- Two inpatient mental health hospitals and one learning disability inpatient unit.

Our **physical health services** are delivered as follows:

- Community services in peoples' homes, community clinics, outpatient departments, community hospitals, schools and GP practices;
- In-reach services into acute hospitals, nursing and residential homes and social care settings;
- Seven community hospitals, providing nursing, physiotherapy, reablement and adult social care in community settings;
- Minor Injury and Illness Units;
- Health visiting, school nursing and speech and language therapy services for children; and

- Other specialist services including sexual health, heart failure, community dentistry, diabetes, intravenous therapy (IV), tissue viability and community equipment.

Specialist Services and Partnerships

We work with many partners, both locally and nationally in supporting our communities.

The development of our Community Mental Health Transformation programme has been undertaken collaboratively with partners from across our voluntary, community and social enterprise sector and the people who use our services. We now support six locality community partnerships working with a range of voluntary sector organisations across the county.

Our specialist services include Chat Health, which enables young people to obtain confidential health and wellbeing advice via text message, and our Talking Therapies service which is aimed at supporting people with common conditions such as stress, depression and anxiety.

Several of our countywide services work in partnership across the system. Sexual health services include the Sexual Assault Referral Centre (SARC) we provide for Gloucestershire, Swindon and Wiltshire providing medical care, emotional and psychological support, and practical help to anyone who has been raped or sexually assaulted. The Trust works in partnership with First Light who are a voluntary sector organisation to deliver the service across Swindon and Wiltshire. The service can help facilitate police reporting and can provide information anonymously to the police, even if the victim does not wish to speak to the police themselves. Homeless Health Care services have a well-established network of partner organisations that help deliver holistic care to meet individual needs. Some examples include close working with Gloucestershire Action for Refugees and Asylum Seekers (GARAS), P3 and Via. Complex Care at Home are currently piloting a new community outreach project to engage with ethnic minority communities to reduce health inequalities.

Working Well, our occupational health service provides services to our own employees as well as to those of other NHS Trusts in Gloucestershire, and to other public and private organisations. Our Gloucestershire-based Individual Placement and Support (IPS) Employment Services provide vocational opportunities and promote social inclusion for people recovering from mental ill health. We also provide, in partnership with other organisations, the Severn & Wye Recovery College, which delivers educational courses for people recovering from mental illness. We also provide Criminal Justice Liaison Services in Gloucestershire alongside the Youth Support Team and the Nelson Trust.

The Wellbeing Line is hosted by GHC on behalf of the Integrated Care Board and provides mental health and wellbeing support to anyone working within health and social care in Gloucestershire. The purpose is to “unlock” discussions about mental health and wellbeing, to normalise people’s experiences and help them to access the support that is right for them. The Wellbeing Line provides a confidential service, which includes direct access telephone support for individuals, psychological consultation to team and service leads and bespoke support for teams. A key role is to engage with all parts of the Integrated Care System to identify, encourage collaboration and to empower people to prioritise the mental wellbeing of themselves and their teams.

Our research team is mainly funded by the National Institute for Health Research (NIHR) which works with educational providers, hospitals and commercial companies to promote research studies. The team receives additional income from commercial partners to undertake additional research that is not fully funded by the NIHR.

We are currently operating in two provider collaboratives – The South West Provider collaborative hosted by Devon Partnership NHS FT covers Adult Secure/Learning Disability and perinatal services and the Thames Valley Provider Collaborative in the South East hosted by Oxford Health NHS Trust providing Children and Adolescent Mental Health/Eating Disorders services.

Integrated Care System

Throughout 2023/24 we continued to work with our colleagues in the One Gloucestershire Integrated Care System, to develop an approach which will transform health and social care provision in the years to come. The plans involve not only NHS Trusts and local authorities, but voluntary sector organisations, communities, staff, and the public. These plans will enable our Trust and our partners to meet the increasing demands placed upon us and provide a responsive, high quality and equitable service to our communities that is sustainable for the future.

Going concern

After making enquiries, the directors have a reasonable expectation that Gloucestershire Health and Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing these accounts.

Performance Report - Analysis

As an NHS Foundation Trust, our performance is measured in a variety of ways, including the ratings we are given by our regulator, NHS England. We report on a number of local safety and quality standards agreed with commissioners. We are also inspected by our regulator, the Care Quality Commission. In addition to these operational performance measures, we also constantly undertake our own quality assurance reviews and audits across all services.

Financial performance

During 2023/24 our main commissioner was NHS Gloucestershire Integrated Care Board (ICB) with whom we agreed to provide clinical care and treatment through block contracts.

We also hold contracts with commissioners in our surrounding region and a contract with an NHS Provider Collaborative for low secure mental health inpatient care.

Our 2023/24 Statement of Comprehensive income can be found on page 101.

The following table summarises the Trust's Statement of Comprehensive Income for the past two years:

	2023/24 (£000s)	2022/23 (£000s)
Total income	299,127	289,023
Operating expenses	-298,668	-302,115
Other expenses	2	-1,825
(Deficit) / Surplus	461	-14,917

As detailed above, our operating expenses in 2023/24 totalled £298,668,000 of which staff costs accounted for £223,681,000 or 74.9% of our operating expenses.

The Trust had a financial plan of breakeven and we achieved a financial performance surplus of £984k excluding impairments.

Although our accounts report a surplus of £461k, our reported financial performance reported to NHS England is a surplus of £984k. The reason for this is that our performance excludes impairments. The impairments (in this instance) relate to the reduction in the value of property during the year which is calculated through valuation at year end. Although we are required to account for this movement as affecting our overall surplus/ deficit is it not caused by the day to day management of the organisation. The table following shows the reconciliation between the two numbers which also includes other technical adjustments:

Adjusted Financial Performance	**2023/24 £000s**	**2022/23 £000s**
Deficit for the year	461	- 14,904
Before consolidation of Charity	14	- 47
Add back all I&E impairments / (reversals)	277	14,781
Surplus / (deficit) before impairments and transfers	**752**	**- 170**

Remove capital donations / grants I&E impact	189	84
Remove net impact of DHSC centrally procured inventories	43	122
Adjusted financial performance surplus / (deficit)	**984**	**36**

Our full annual accounts can be found at page 100.

Efficiency savings

During 2023/24 Gloucestershire Health and Care NHS Foundation Trust was expected to deliver £5.44m of recurring efficiency savings. This comprised a 1.1% national efficiency requirement and additional savings to meet cost pressures and service developments. The Trust delivered £5.03m (£2.75m at budget setting and further £2.28m during the year). Over the year, we delivered total savings of £9.963m against a total expenditure of £299m. The key financial aim for 24/25 is for the system to be in financial balance. The current system position shows it consuming £14.7m of resources above allocation, with system partners working collectively to resolve the deficit. We have an agreed system envelope for capital and an agreed capital plan to spend £5.454m to begin the implementation of the Transforming Care Digitally programme, invest in medical equipment and IT infrastructure, and to make further improvements to our buildings.

Quality is uppermost in our mind and the Trust's Board receives regular updates on whether we are delivering our savings plans. They also provide challenge while seeking clear assurances on the impact that any schemes may have on our ability to deliver safe and appropriate clinical care. In addition, our Governance Committee receives a quarterly report to ensure that no unforeseen, adverse quality impacts arise from our savings plans. Further information on quality governance and data quality are included in the accountability report.

Cost allocation and charging requirements

The Directors confirm that Gloucestershire Health and Care NHS Foundation Trust complies with the cost allocation and charging requirements set out in HM Treasury and Office of Public Sector Information guidance.

Income disclosure

The Directors confirm that Gloucestershire Health and Care NHS Foundation Trust has met the requirement that income from the provision of goods and services for the purposes of the health service in England is greater than its income from the provision of goods and services for any other purposes.

Post balance sheet events

There are no material post balance sheet events to report.

Public Sector Payment Policy

The Trust operates its 'Public Sector Payment Policy' in line with the Government's 'Prompt Payment policy' administered by Crown Commercial Services and the Cabinet Office. This states that the target for all Government bodies is to pay all 'valid, undisputed invoices' within 30 days. The Trust's performance against the policy has remained high throughout 2023/24. The cumulative Public Sector Payment Policy (PSPP) performance for the Trust for the financial year 2023/24 was 97% paid within 30 days.

The figures, including a split between NHS and Non-NHS payments, is reported to the NHS England on a monthly basis.

The Trust paid no interest under the Late Payment of Commercial Debts (Interest) Act 1998.

This table sets out our payment record for the year, broken down by NHS and non-NHS payments.

Better payment practice code	**31/03/2024 Number**	**31/03/2024 £'000**
Non NHS		
Total bills paid in the year	35,249	157,202
Total bills paid within target	34,361	155,929
Percentage of bills paid within target	**97.5%**	**99.2%**
NHS		
Total bills paid in the year	743	10,857
Total bills paid within target	685	9,827
Percentage of bills paid within target	**92.2%**	**90.5%**
Total		
Total bills paid in the year	**35,992**	**168,059**
Total bills paid within target	**35,046**	**165,756**
Percentage of bills paid within target	**97.4%**	**98.6%**

Income disclosure

The Directors confirm that Gloucestershire Health and Care NHS Foundation Trust has met the requirement that income from the provision of goods and services for the purposes of the health service in England is greater than its income from the provision of goods and services for any other purposes.

Post balance sheet events

There are no material post balance sheet events to report.

Counter fraud

Our robust and effective Counter Fraud Service demonstrates our commitment to ensuring that public money is not defrauded. This helps make sure that NHS funds are used for patient care and services. Over the year, Gloucestershire Local Counter Fraud Service (LCFS) has assisted us in reducing opportunities for fraud and corruption to an absolute minimum.

It has also helped to increase liaison with other government, public and private organisations, and the national and regional offices of NHS Counter Fraud Authority to improve the impact of our counter fraud activity. We continue to encourage the honest vast majority of staff to report any concerns to the LCFS about potential fraud and corruption or areas of high fraud risk. The LCFS then takes appropriate action and pursues appropriate sanctions. The outcome of this activity is reported to act as a deterrent to others.

Well Led

The Trust has a continuous self-assessment programme which includes scrutiny of how well-led the Trust is. This includes evaluation by services about themselves and is based around the Care Quality Commission's Key Lines of Enquiry. During 2022/23 our Trust received a comprehensive inspection by the Care Quality Commission, which included a Well Led inspection. Our Trust was rated 'Good'.

There is a Trust improvement focus on health and wellbeing; engagement, response rates and embedding our values and behaviour; communications around responding to and acting upon feedback from colleagues and people who use our services; and improving our leadership and management skills. Data quality oversight is provided through a governance structure which includes the Trust's Resources Committee, Business Intelligence Management Group and operationally led Performance and Finance meetings.

Inclusion

Our Trust strategy for 2021 to 2026 puts people at the heart of everything we do. One of our four strategic aims is 'Better Health'. This means we will work together with people who use and work in our services to meet the needs of our diverse communities with services
that are culturally sensitive and focus on early intervention and prevention.

Our Working Together plan details our ambition to have a Trust-wide culture of working together with the people and communities we serve.

Our aims are to:

- Inspire each other by working together to make improvements that matter and make a difference to everyone we serve.
- Include everyone by making it easy for all people and communities to have their say, get feedback and be involved in ways that suit them.

We have a Working Together Advisory Committee which meets regularly to help guide us with these aims and ensure we are fully engaging both the people who use our services and our wider communities in our work.

Environmental Sustainability

We entered into our second year of the Trust's Green Plan in the 2022/23 financial year. Departments across the Trust have been undertaking projects to ensure we reach our interim carbon targets of a 25% reduction in emissions by the 2024/25 financial year to reach net zero for our direct emissions by 2040.

Activities associated with the Green Plan are governed by the quarterly Sustainability Programme Board (SPB), launched in December 2022. This financial year was the first full financial year the group met. Chaired by the Executive Director of Strategy and Partnerships and attended by key people across the organisation, the group ensures we are on track to meet our objectives set out within the Green Plan. Members of the group submit highlight reports of activity over the previous quarter and the Sustainability Team provides an update from the Greener NHS Team regarding any new reports, tools or information.

In March 2024, the Trust held its annual Better Care Together event and the theme was sustainability. The event was a huge success with colleagues across the organisation, Integrated Care Board and external organisations in attendance. The event raised awareness of the importance of the Sustainability agenda and we held workshops associated with key themes in the Green Plan. Learning from this event will be used in our Green Plan update, which will be published in the 2024/25 financial year.

Our Carbon Impact

This report provides an overview of Gloucestershire Health and Care NHS Foundation Trust's carbon impact for the 22/23 financial year. Our total carbon impact for 2022/23 was estimated to be 20,470 tCO_2e, the equivalent of a person flying return from London to Hong Kong 5,848 times. This impact is split into two key areas: our direct carbon footprint and our carbon footprint plus.

Direct Carbon Footprint

Our direct carbon footprint covers emissions within the organisation's direct control including building energy, waste, water, business travel, fleet, inhalers, and anaesthetic gases. Our direct carbon footprint for 2022/23 was estimated to be 5,598 tCO_2e and is responsible for 27% of our total carbon impact.

As shown in Figure 1, building energy from fossil fuels was responsible for 47% of the Trust's direct carbon footprint, 2,644 tCO_2e. Building energy from electricity contributed 1,358 tCO_2e (24%), business travel 1,090 tCO_2e (19%), Trust fleet 250 tCO_2e (4%), anaesthetic gases 162 tCO_2e (3%), waste 59 tCO_2e (1%), water 30 tCO_2e (1%), and inhalers 5 tCO_2e (0.1%).

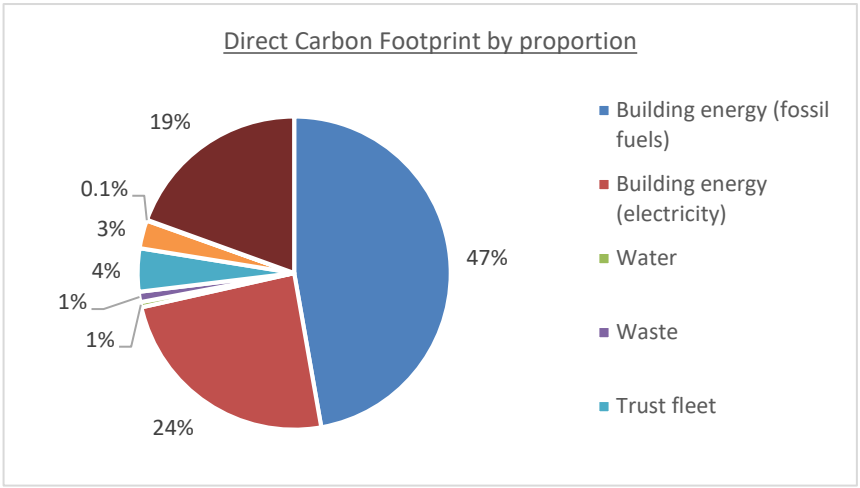


Figure 1: GHC's 2022-2023 direct carbon footprint by proportion

We have reduced our direct carbon footprint by 14% since the 2021/22 financial year (Table 1). Waste accounted for the largest percentage reduction, which was due to a decrease in infectious waste streams following the removal of COVID-19 protocols. Although this was the largest decrease, it has the least impact on our carbon footprint, totalling 0.4%.

Other reductions can be seen in building energy and fossil fuels, which have had a significant impact on our direct carbon footprint. This reduction can be attributed to the benefits realisation of LED lighting projects installed in the 2021/22 financial year. The reduction in emissions over and above the reduction in electricity use can also be attributed to the national decarbonisation of the electricity grid.

Emissions category	**Emissions sub-category**	**tCO_2e**				**22/23 % change 21/22**	**22/23 % change from baseline (19/20)**
		19/20	**20/21**	**21/22**	**22/23**		
Direct carbon footprint	Building energy (fossil fuels)	4,166	2,014	3,166	2,644	-16%	-37%
	Electricity	2,090	1,423	1,758	1,358	-23%	-35%
	Anaesthetic gases	*162	**162	**162	**162	0%	0%
	Inhalers	*7	*6	*5	***5	0%	0%
	Trust fleet	269	214	256	250	-2%	-7%
	Water	106	114	43	30	-30%	-72%
	Waste	117	141	195	60	-69%	-49%
	Business travel	1,433	867	941	1,090	16%	-24%
Total Direct Carbon Footprint		**8,350**	**4,941**	**6,526**	**5,599**	**-14%**	**-33%**

Table 1: 22/23 direct carbon footprint

The target for the latest Green Plan is to achieve a 25% reduction in our direct emissions by 2025 (against a 19/20 baseline). By achieving a 33% reduction in 22/23 (against the 19/20 baseline), the Trust has already achieved and exceeded this target by 665 tCO_2e (Figure 2).

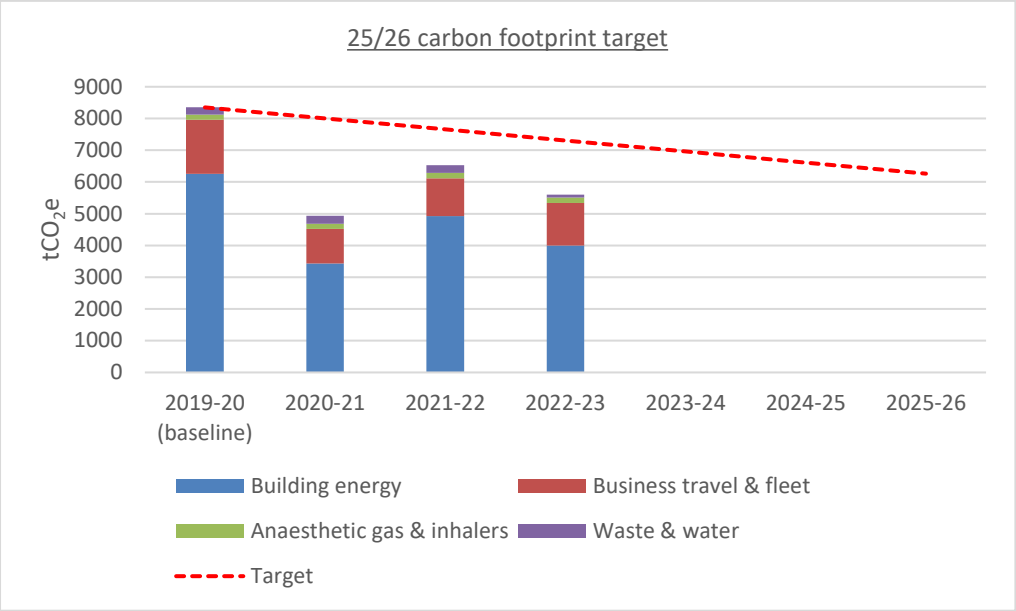


Figure 2: GHC's direct carbon footprint targets

The Trust's carbon footprint Plus covers emissions outside of the organisation's direct control including supply chain, staff and service user travel and commissioned health and social care.

Our carbon footprint plus produced 14,871 tCO_2e and accounts for 73% of GHC's total carbon impact. As shown in Figure 3, our supply chain accounts for the largest proportion of these emissions, totalling 74%.

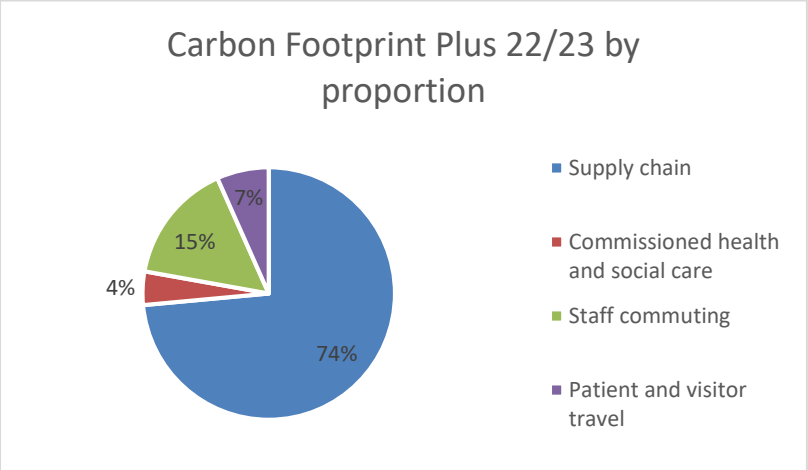


Figure 3: GHC's carbon footprint plus by proportion

As Table 2 highlights, we reduced our carbon footprint Plus by 3% in the 22/23 financial year. The largest reduction comes from commissioned health and social care services, but this has the least impact on our total Carbon Footprint Plus.

Emissions category	**Emissions sub-category**	**tCO_2e**				**22/23 % change 21/22**	**22/23 % change from baseline (19/20)**
		19/20	**20/21**	**21/22**	**22/23**		
Supply chain	Supply chain	15,938	10,717	10,182	10,935	7%	-31%
Commissioned health and social care	Commissioned health and social care	985	1,041	911	637	-30%	-35%
Personal travel	Staff commuting	2,602	2,358	2,353	2,308	-2%	-11%
	Patient and visitor travel	1,082	1,039	1,017	991	-3%	-8%
Total carbon footprint plus		**20,607**	**15,155**	**14,463**	**14,871**	**3%**	**-28%**

Table 2: 22/23 carbon footprint plus

In 22/23 we saw a 7% increase in supply chain emissions compared to the previous financial year, with all procurement categories increasing except medicines, chemicals and business services which decreased by 13%, and 12% respectively.

The increase in emissions can partially be explained by the inclusion of PPE emissions.

Despite these annual increases in emissions from our supply chain, we have still managed to reduce our total carbon footprint Plus by 28% against our 19/20 baseline.

Health Inequalities

Healthcare inequalities relate to inequalities in the access people have to health services and their experiences and outcomes from healthcare. The Trust doesn't discriminate, and we aim to deliver exceptional quality healthcare for all by ensuring equitable access, excellent experiences and optimal outcomes. GHC's approach to addressing healthcare inequalities is aligned to the 2023/24 NHS strategic priorities and operational planning guidance; and the National Core20PLUS5 approach for adults and children and young people. "Core20" represents 20% of the most deprived groups within the population, "Plus" focuses on minority or inclusion health population groups as determined at a local level, and "5" represents the key clinical areas of focus. Perinatal and Severe Mental Illness are the most relevant clinical areas for us.

We recognise that achieving equality requires a clear understanding about the populations we serve and that in turn relies upon high quality data. Robust data allows the Trust to identify groups that might be at risk of poor access to healthcare, poor experiences of healthcare services, or outcomes from it, and deliver targeted action to reduce healthcare inequalities. We also understand that collecting, analysing and reporting information on health inequalities both internally and externally will in turn encourage higher quality data, completeness and increased transparency so, wherever possible we have spent time learning about how other Trusts approach progressing health equality but it may not be surprising to learn there is not a simple, one size fits all approach to best practice.

Therefore, a lot of attention within the Trust since its formation in 2019 has been to improve data collection across our clinical and corporate systems. Alongside engagement with other provider organisations to better understand their approaches, this includes a long-term plan of activities and governance to improve awareness of, and actions to monitor and improve data quality, not least for protected characteristics. These characteristics are key components within the Trust's Business Intelligence reporting platform and also within the multiple national datasets.

To support the equality agenda, we have established a robust warehouse of integrated data from corporate and clinical systems to inform our planning, management and decision making. We also have a range of dedicated monitoring tools to assess caseloads and waiting times against a range of relevant characteristics. Additionally, there is now routine filtering within many reports by fields such as age, ethnicity, gender, accommodation status, cluster, employment status and deprivation. Data Quality is also monitored through the Trust's Performance Dashboard within the Data Quality Maturity Index (DQMI) which escalates areas of concern by exception, and further identifies the areas of improvement available for equality monitoring.

Through these tools we now have better opportunities to understand our demographic profile of people using services, including the size and geographical distribution of more disadvantaged groups. We are still refining the appropriate questions to ask and organisational levels to use with such a significant amount of data but this is an exciting opportunity for discovery and analytics. We know that our colleagues have a key role in achieving success so we are working to improve the confidence, competence, and capability of colleagues and providing them with the capacity and motivation to engage with the tools available.

As an example of equality analysis, the Trust's Mental Health cohorting tool suggests that there is a correlation (not necessarily causation) between deprivation deciles and appointment cancellations and Did Not Attends (DNAs). Although it may not be a surprise to expect that more deprived patients may have more access issues, correlations between deprivation and waiting times aren't as clear at a global level; however, they could be relationships for specific teams.

Within Children and Young person's services, health inequalities have been an increasing focus for the system, particularly with regard to health visiting. Information has been used to improve breastfeeding rates across all deprivation indices. Furthermore, the Complex Care at Home Team have been working alongside local Mosques to increase uptake of health interventions for population groups who may be underrepresented on caseloads.

The Trust has developed a Patient and Carer Race Equality Framework (PCREF) dashboard that will be published for internal operational and management oversight by April 2024. An aim for 2024/25 is to embed the PCREF dashboard across all services, Trust and system leadership and governance. We intend to tackle inequalities within mental health services and the discrimination of certain groups, e.g. deliver targeted interventions to address inequalities in access, experience and outcomes (especially for people with protected characteristics, older adults, neurodivergent people and health inclusion groups) and adapt services where necessary to meet people's needs. This presents race equality performance across many categories and is being further developed. We also monitor ethnicity recording compliance. This dashboard will be further developed for wider characteristic monitoring and supported by localised team level equality monitoring reports.

We are working with the Integrated Care Board and building on joint strategic needs assessments (JSNAs) for local places to identify opportunities for improvement wherever possible, but over time the Trust will work further across the Integrated Care System to develop population health management approaches which use linked data to develop a deeper understanding of the extent and nature of health inequalities within Gloucestershire's populations, outside of the caseloads that we directly support. Working with the Integrated Care Board, we intend to better understand the healthcare needs of the local population, particularly among people living in more deprived places or who are from more disadvantaged social groups.

In summary, the Trust is striving to better understand health inequality and most importantly informing and guiding action to address any challenges or opportunities that may arise. The Trust is constantly driving the data quality agenda which underpins any health inequality learning and action.

The health inequality focus for 2024/25 and the next few years will include enhancing our quality management systems, applying our reporting tools to identify opportunities for equality improvement, improving data literacy and confidence and developing an equality improvement roadmap which identifies incremental gain.

Practical Examples of Tackling Health Inequalities

Our Outreach Vaccination Team has actively sought out people who are, for example, homeless or refugees and asylum seekers who we could protect through vaccination but who would not necessarily receive vaccines via traditional routes. Our team goes into our communities to encourage uptake and at the same time has been promoting the 'Making Every Contact Count' initiative, to carry out health checks and promote healthy lifestyles to groups of people who have experienced more barriers in engaging with health services.

Another way in which we are reducing inequalities is via the Community Mental Health Transformation programme. One of the aims of CMHT is to promote physical health checks to people with serious mental illness (SMI). Since the programme began, there has been a more than 50% increase in people on the SMI register who have received a physical health check. While there is still more to do, this will go some way to addressing the fact that people with SMI have, in the past, died 15 to 20 years sooner than the general population due to preventable physical health conditions.

Finally, our health visiting teams have been supporting asylum seeking parents and their babies who are housed in local hotels. Often the families have limited support systems and inadequate cooking and laundry facilities to care for very young babies (including those born prematurely) so extra care is given to support them in the early weeks and months to ensure the parents and babies are able to stay healthy and well, while continuing to recover from the often traumatic circumstances which led to them seeking asylum.

Future investment

Changes in demographics, demand, awareness, national guidance and targets, the introduction of new technologies and our work with our partners, mean we must remain flexible and adaptable. Delivering against our financial plan while maintaining and enhancing the care we provide will be essential, yet demanding.

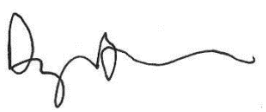
Our commitment to our service users, carers, staff, partners and communities remains at the forefront of everything we do. We will continue to invest in what we need to do and what is best for the people we serve, while ensuring that we are responsible and careful with our necessary spending.

Future performance and risks

The year ahead will undoubtedly challenge us. However, we have historically shown our ability to meet challenges, adapt and work with our partners to ensure that we continue to meet the demands placed upon us and continue to focus on our main aim – provision of high-quality services and support to our communities.

We are aware that we face risks in achieving our aims. We will continue to monitor and assess those risks and include them in our Risk Register and Board Assurance Framework, which is reported and discussed regularly at our Trust Board. These risks are shared with most, if not all, of our colleagues across the NHS and we have detailed plans in place to respond to and mitigate these risks. Further information on this is within our Annual Governance Statement.

This Performance Report has been approved by the directors of Gloucestershire Health and Care NHS Foundation Trust.



Douglas Blair
Chief Executive **17 June 2024**

Accountability Report

Our operating expenses in 2023/24 totalled £298,668,000 of which staff costs accounted for £223,681,000 or 74.9% of our operating expenses.

The Trust had a financial plan of breakeven and we achieved a financial performance surplus of £984k excluding impairments.

Although our accounts report a surplus of £461k, our reported financial performance reported to NHSE is a surplus of £984k. The reason for this is that our performance excludes impairments. The impairments (in this instance) relate to the reduction in the value of property during the year which is calculated through valuation at year end. Although we are required to account for this movement as affecting our overall surplus/ deficit is it not caused by the day to day management of the organisation. The table following shows the reconciliation between the two numbers which also includes other technical adjustments:

Adjusted Financial Performance	**2023/24 £000s**	**2022/23 £000s**
Deficit for the year	461	- 14,904
Before consolidation of Charity	14	- 47
Add back all I&E impairments / (reversals)	277	14,781
Surplus / (deficit) before impairments and transfers	**752**	**- 170**
Remove capital donations / grants I&E impact	189	84
Remove net impact of DHSC centrally procured inventories	43	122
Adjusted financial performance surplus / (deficit)	**984**	**36**

Charitable Funds

The Trust's Charitable Funds enable people to have experiences which are not part of core NHS spending. They enhance patient care, user and carer support and staff welfare and amenities. They are also used to improve the working environment and facilities at all of the Trust sites.

Our Charitable Funds are registered with the Charities Commission and our Charity Number is 1096480.

Directors' responsibilities

The Directors confirm that, so far as they are aware, there is no relevant audit information of which the Trust's auditor is unaware. The Directors have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Accounting policies for pensions and other retirement benefits are set out in note 1.6 to the accounts, and details of senior employees' remuneration can be found in the Trust's Remuneration Report.

Income disclosures

As per Section 43(2A) of the NHS Act 2006 (as amended by the Health and Social Care Act 2012), we can confirm that the income from the provision of goods and services for the purposes of the health service in England is greater than its income from the provision of goods and services for any other purposes.

The impact of the provision of other income is not material on the provision of goods and services for the purposes of the health services in England.

Use of the Commissioning for Quality and Innovation (CQUIN) framework

The national contractual use of CQUINs is to support the essential focus upon quality improvement in the provision of services and incentivise through specific quality payments.

In 2023/24 there were seven National CQUINs applicable to GHC. Agreement was reached with commissioners that reporting would be for information purposes only with no financial penalties linked to thresholds.

Membership constituencies and eligibility requirements

Our members support us in appointing a Council of Governors.

Public constituencies
Members of our public constituency must live in England or Wales, be aged 11 or older and not eligible to become a member of our staff constituency. Six of our public constituencies are based in the city, borough and district councils of Gloucestershire. The seventh constituency is Greater England and Wales.

Staff constituency
Members of the staff constituency are individuals who are employed by the Trust under a contract of employment.

There are three classes:

- Medical, Dental and Nursing staff
- Health and Social Care Professional staff
- Management, Administrative and Other staff

The Trust provides automatic membership of the staff constituency.

Membership data

The Trust carried out a membership engagement exercise in July 2023. This involved writing out to all Public Members who had joined as a Member prior to March 2020, and who received communication from the Trust via post. With the assistance of the Trust's election provider, people who wished to remain as a Public Member were asked to positively confirm this. As a result of this exercise, the Trust reduced its Public Membership from 5779 (at 27 June) to 3158 (at 2 August), a reduction of 2625 Members. It is hoped that this will give the Trust a better understanding of who our Public Members are, and to have Members who wish to be involved in the work of the Trust. Regular reviews of Public Membership will be carried out each year to ensure our database remains up to date and accurate.

Constituency	As at 31 March 2023	As at 31 March 2024
Public	**5873**	**3179**
Staff	4813	4966

Membership data by constituency as at 31 March 2024

Cheltenham	516
Cotswolds	237
Forest of Dean	303
Gloucester	709
Stroud	516
Tewkesbury	346
Greater England and Wales	552

Become a member

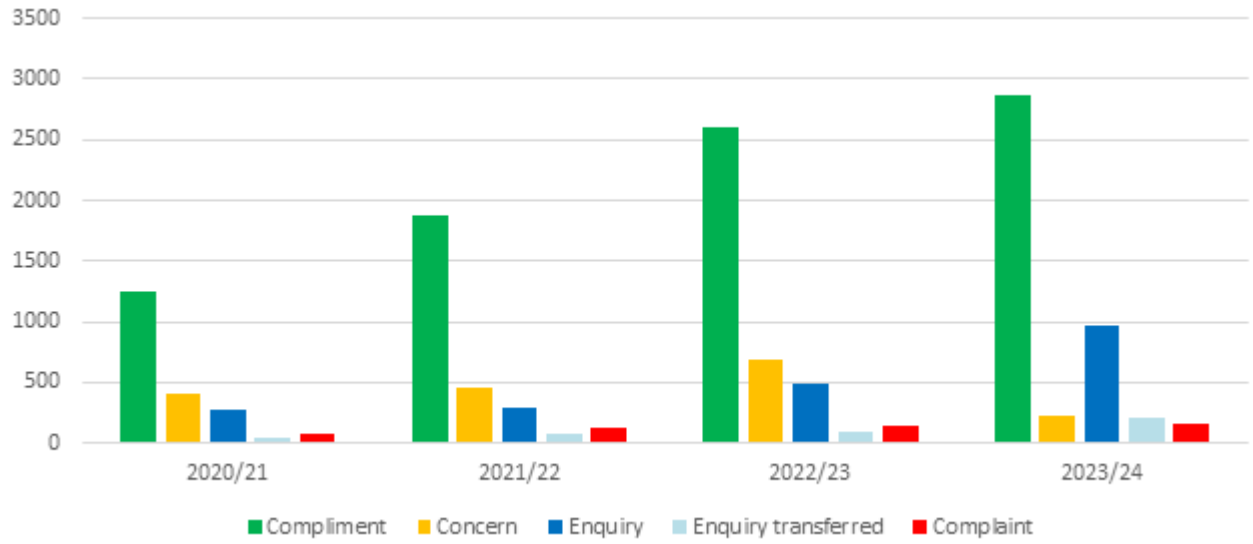
If you are interested in helping to shape local NHS services, join us:

- **Telephone:** 0300 421 7142
- **Email:** members@ghc.nhs.uk
- **Web:** www.ghc.nhs.uk/membership

Patient and Carer Experience 2023/24

Overview

In 2023/24, the Trust again received **more compliments than any other type of feedback** (in green below). The number of enquiries transferred to other partners and providers has increased over time and highlights the confusion around the way in which health and social care in Gloucestershire is structured.



Key Dates

- **October 2019:** Merger of [2]gether Mental Health Trust and Gloucestershire Care Services
- **March 2020:** COVID pandemic (including national pause from 1st April – 30th June 2020)
- **August 2023:** Introduction of the new Patient and Carer Experience process in line with the NHS Complaint Standards

The NHS Complaint Standards

On 1 August 2023, Gloucestershire Health and Care implemented a new process for managing feedback from patients and carers in line with the new NHS Complaint Standards. The Standards aim to create a system that provides a consistent and positive experience for everyone involved, both locally and nationally. They are designed to ensure that the right structures and systems are in place to capture and act on learning, provide timely resolutions and deliver great patient and carer experience.

The Standards focus on four core pillars, which are set out below and reflect our existing values and approach to collaboratively resolving issues with patients and carers.

1. Welcoming complaints (and other feedback) in a positive way and:

- recognising them as important insight into how to improve services
- creating a positive experience by making it easy for service users to make a complaint/provide feedback
- giving colleagues the freedom to resolve issues quickly and to everyone's satisfaction.

2. Supporting a thorough and fair approach when looking into complaints and:

- giving an open and honest answer as quickly as possible, considering the complexity of the issues
- making sure service users who make complaints, and colleagues directly involved in the issues, have their say and are kept updated when they carry out this work
- making sure service users can see what colleagues are doing to look into the issues in a fair and objective way, based on the facts.

3. Encouraging fair and accountable responses that:

- set out what happened and whether mistakes were made
- fairly reflect the experiences of everyone involved
- clearly set out how the organisation is accountable
- give colleagues the confidence and freedom to offer fair remedies to put things right
- take action to make sure any learning is identified and used to improve services

4. Promoting a learning culture by supporting the whole organisation to:

- see complaints as an opportunity to develop and improve its services and people
- set clear expectations to embed an open, non-defensive approach to learning from complaints
- regularly talk to managers, leaders and service users about learning from complaints and how this has influenced change
- give colleagues the support and training they need to deliver best practice in handling complaints.

Feedback is now categorised as an enquiry (a simple request for information) or a complaint (a more complex issue requiring investigation) and the new process is set out in the 'Better Patient and Carer Experience (Complaints)' policy, which is currently under internal review and will be shared with representatives from each stakeholder group before being ratified in the coming months.

You can find out more about the Standards here: NHS Complaints Standards.

The Data

Analysis of the 2023/2024 data shows that there was an increase in the number of complaints (n=161) and enquiries (n=1,186) against 2022/23 figures. There was a corresponding decrease in the number of concerns (n=218) due to the way in which feedback is managed under the new process (since 1st August 2023).

There was an 11% increase (n=1,565) in the combined number of complaints, concerns and enquiries reported to PCET during 2023/24 compared to 2022/2023 (n=1412). This is up 64% on 2021/22 data (n=953).

The 92% increase in enquiries reflects our ambition to manage more feedback at local level and we continue to facilitate Local Resolution Meetings when patients and carers feel we have not fully addressed the issues of their complaint through our investigation/response.

Our Experience Team also provides independent advocacy information and supports complainants to refer their case to the Parliamentary Health Services Ombudsman (PHSO) if the Trust is unable to provide a resolution. In 2023/24, 15 cases were referred to the PHSO (up from 3 in 2022/23). These include 4 cases from 2 families and 1 in which we referred ourselves, under Section 10 of the Health Service Commissioners Act 1993. The PHSO has reviewed and closed 6 with no further action required. 9 remain open, pending consideration.

We continue to report data by directorate, sharing this with Service Directors and Deputy Service Directors each month for discussion and wider oversight/learning via operational governance channels. Trust level data is presented at Quality Assurance Group and included in the monthly Quality Dashboard.

Responsiveness

Overall, we continue to be much more responsive than in previous years. **100%** of complaints were acknowledged within the three-day target (in line with 2022/23 and up from 91% in 2021/2022).

Our KPIs for 2023/24 reflect the national ambition set out in the NHS Complaint Standards to respond to 50% of complaints within 3 months, 80% within 6 months and 100% within 12 months. For the year ending 31st March 2024, **95%** of complaints were closed within 6 months (up from 86% in 202/23) and **71%** were closed within 3 months. **100%** of complaints were closed within 12 months. There are no complaints over 3 months old.

Patient Advice and Liaison Service (PALS) Visits

We attend Wotton Lawn and Charlton Lane hospitals each month. These visits provide patients with an opportunity to raise concerns and we provide the support and signposting required to resolve them. In 2023/24, we completed 34 PALS visits. In 2024/25, we will extend this to Berkeley House (quarterly visits) and to some physical health units.

Compliments

In line with the way in which we report other feedback, the table below displays the total number of compliments **recorded** by directorate for 2023/24 (n=2,834). This is up 11% from 2,545 in 2022/23. Compliments can be added retrospectively, so these numbers may not reflect data previously reported via monthly governance channels. We also recognised that teams receive much higher numbers of positive feedback but do not always record it. We continue to celebrate good practice as a further opportunity to learn.

NHS Friends and Family Test (FFT)

Since implementing a new NHS Friends and Family Test (FFT) process in October 2022, we have continued to see an uplift in the number of FFT responses across most of our services. Many of our patients receive the FFT automatically when discharged from one of our services, and services have also been given to opportunity to opt in to using other methodologies for gaining the FFT feedback, such as paper surveys, electronic links, iPads and QR codes. Services are exploring ways in which to increase their responses, which has included adding QR codes to staff lanyards and stickers on mobile phones.

	Physical Health UC/IP	Mental Health UC/IP	CYPS	Community MH and PH	Countywide
2022/23	587	290	639	696	333
2023/24	866	270	542	724	432

In 2023/24, we received 30,065 FFT responses. This is up 34% on 2022/23 data (n=20,256). The percentage of responders reporting an overall positive experience remains at 94% (based on the percentage of people who stated that the service was ‘very good’ or ‘good’). This is in line with last year. The table below details the number of FFT responses received by the Trust for each quarter during 2023/24.

	Number of responses
Quarter 1, 2023/24	8,263
Quarter 2, 2023/24	8,072
Quarter 3, 2023/24	6,865
Quarter 4, 2023/24	7,405
Total	**30,605 (94% positive)**

We have recently rolled out ‘You said, We did’ boards across a number of pilot sites to improve the visibility of the feedback we receive for patients and carers. Further board installations are planned for the coming year (these are separate to the Patient Safety and Learning boards in situ across mental and physical health sites, which provide information for colleagues).

NEDs Quality Visits

Since 1st April 2023, our Non-Executive Directors (NEDs) have undertaken 28 quality visits (including one delayed visit from 2022/23) and their feedback is shared through Quality Committee and Board. The services they visited in 2023/24 are:

Service	Quarter	NED
Single Point of Clinical Access	Q4	VL
Berkeley House	Q4	NDI
Pregnancy Advisory Service	Q4	IB
Cotswold Reablement Service	Q4	GR
Dental Service	Q4	SA
Cheltenham District Nursing Service	Q4	JM
Pilot Multi Agency Hub	Q3	NDI GR
Cotswolds District Nursing	Q3	IB
Single Access Point Access	Q3	VL
Dementia Nurses	Q3	SA
Vale Inpatients	Q3	SH
Stroke Early Discharge Service	Q3	JM
Diabetes Service	Q2	GR
Lydney Hospital	Q2	JM
Falls	Q2	MG
Art Therapy	Q2	SH
CYPS Physio	Q2	SA
Assertive Outreach	Q2	IB
School Nursing	Q2	NDL
CYPS SALT	Q1	SB / VL
Gloucestershire Recovery in Psychosis	Q1	NDL
Recovery College	Q1	SH
Gloucester Recovery Team	Q1	JM
Outreach Vaccination	Q1	SA
Child and Adolescent Mental Health	Q1	GR
Adult Speech and Language	Q1	IB
Complex Lower Leg	Q1	MG
Evenings and Nights District Nursing	Q4 (2022/23)	IB

National Mental Health Community Patient Survey

The Care Quality Commission (CQC) requires that all providers of NHS mental health services in England undertake an annual survey of patient feedback. For 2023 the Community Mental Health survey underwent major redevelopment. As a result of these changes no historic comparisons can be made for 2023.

The main changes to the methodology, survey materials and questionnaire content were:

- Covering letters updated to include the online survey log in details. The tone of the text was revised to highlight that by completing the survey, participants are helping to improve care for other service users. Trusts have also been given the opportunity to add information on how they have used the previous survey data to improve care for service users.
- Major revisions implemented to the questionnaire. Twenty-three new questions were added, nineteen removed, and fourteen were amended. A new section was introduced to capture the experience of younger people transitioning from Children and Adolescent Mental Health Services to Adult Mental Health Services.

- Eligibility criteria and sample variables revised. For the first time this year, 16- and 17-year-olds were eligible to participate, while Memory Clinics have been excluded. Five sample variables were added, and three were removed.
- Patient-facing materials updated to include a leaflet for 16 and 17-year-olds. In addition to the dissent poster, trusts were requested to display this information leaflet on their website. The leaflet allowed young service users to be aware of the survey and provided an opportunity to ask questions or opt out if they wished to be excluded from taking part.
- Survey guidance revised to include changes due to the move to a mixed-mode approach. Further instructions were added to the sampling materials to reflect changes to the collection of the sampling variables.

315 Gloucestershire patients responded to the 2023 survey, which represents a response rate of **26%** (against a national average of 20%).

The results showed that our Trust scored:

- **Much better** than most Trusts for 1 question
- **Better** than most Trusts for 3 questions
- **Somewhat better** than most Trusts for 3 questions
- **About the same** as most Trusts for 25 questions
- **Worse** than most Trusts for 1 question

We have established a working group to review the findings and will work collaboratively with experts by experience and operational colleagues to develop an action plan that identifies opportunities to improve our services for patients and carers in Gloucestershire.

Learning Opportunities Group

We continue to meet with Trust colleagues each week to identify emerging themes and hot spots through complaints, enquiries, compliments, NEDs quality visits, feedback from surveys, including the FFT, CQC guidance and potential safety incidents. Where further investigation or learning is noted, a nominated member of the group will discuss with relevant colleagues to determine the potential impact and share further details to drive improvement/mitigate risk.

Accountability

The Code of Governance for NHS Provider Trusts

Governance is the system by which the Trust is directed and controlled to achieve its objectives and meet the necessary standards of accountability and probity. The Trust has adopted its own governance framework which requires Governors, Directors and staff to have regard for recognised standards of conduct including the overarching objectives and principles of the NHS, the seven Nolan Principles, the NHS Constitution and the Code of governance for NHS provider trusts. The Code of Governance was published in October 2022 and has been applicable since 1 April 2023. It replaces the previous NHS foundation trust code of governance issued by Monitor.

Board of Directors

Our Board of Directors provides leadership and helps drive overall trust performance, ensuring accountability to Governors and our members.

The Board is legally responsible for the strategic and day-to-day operational management of the Trust, our policies and our services. It maintains a scheme of delegation giving authority to Directors and others within certain limits to carry out actions required under financial procedures and the Mental Health Act.

Members of the Board

About our Independent Non-Executive Directors

Ingrid Barker –Trust Chair
Ingrid Barker was Trust Chair until 30 April 2024. From 1 January 2018 – 30th September 2019 she was Joint Chair of ²gether and Gloucestershire Care Services NHS Trust during the merger period. She was Chair of Gloucestershire Care Services NHS Trust from its inception in April 2011. She was previously a Non-Executive Director on the Board of NHS Gloucestershire for five years. She was an elected member of the NHS Providers board for eight years, representing community Trusts. She is currently a non-voting member of Gloucestershire ICB. Ingrid is currently a governor for the University of Gloucestershire.

Ingrid has undertaken national policy and service development roles through the Centre for Mental Health Services Development. She was Deputy Chief Executive of an NHS Trust in Surrey and led Croydon Mental Health Unit as Unit General Manager, transforming institutional services to community provision.

A qualified social worker, Ingrid established a service for young homeless people in Central London and was Regional Director of MIND. She also led the creation of the first mental health Patients Councils and Advocacy projects in Britain.

Graham Russell – Independent Non-Executive Director and Vice Chair
Graham was appointed as a non-executive director of Gloucestershire Care Services in August 2016. After an external recruitment process, Graham became the Chair of the Trust from 1st May 2024. In 2023/24, he was Vice-Chair of Gloucestershire Health and Care NHS Foundation Trust and Chair of the Resources Committee having previously Chaired the Great Place to Work Committee. Graham attends the Gloucestershire ICB meeting as a non-voting member.

Graham is Chair of Brunelcare which is a charity based in Bristol providing person-centred housing, care and support and former Chair of Elim Housing Association and Chair of Second Step, a mental health charity. Prior to this, Graham spent 10 years as an expert advisor to the Organisation for Economic Co-operation and Development (OECD), four years as executive director at the Commission for Rural Communities and a decade in a number of senior roles at Business in the Community, one of The Prince's Charities.

Marcia Gallagher - Independent Non-Executive Director and Senior Independent Director
Marcia was appointed to the 2gether Trust on 1 April 2016 and then appointed to the shadow Board of GHC in December 2018. Marcia brings with her over 40 years' NHS service and her experience both as a qualified accountant and the holder of a number of senior functioning roles in the NHS. Marcia chairs the Trust's Audit and Assurance Committee and is Vice Chair of the Charitable Funds Committee. Marcia is also a voting member of the ICB Audit Committee.

Marcia, who lives in the Forest of Dean, worked in both commissioner and provider organisations in Gloucestershire, Herefordshire and the West Midlands. More recently, she worked for NHS England, before her retirement. She has had both a professional and personal involvement with mental health services through a family member, something that helped drive her decision to become involved with the Trust.

Marcia was the Chair of Crossroads Gloucestershire until December 2023, an organisation which provides Domiciliary Care and day centre activities.

Sumita Hutchison – Independent Non-Executive Director
Sumita is an employment lawyer by background. She is an experienced NED with experience on multiple Boards across various sectors including education, VCS, policing, social care and NHS (including community, mental health and acute).

She is currently a Non-Executive Director serving on Royal United Hospitals Bath NHS Foundation Trust.

In addition, she is one of the founding members of the Mayoral Bristol Commission for Race Equality and his work to cross health, policing, social care and education to influence positive policy changes.

She also has expertise in environmental sustainability and ecology and works on a policy level both in the UK and Europe on sustainable soil policy. She is regularly involved with global policy on ecology, and was key to facilitating key conversations in COP28.

Sumita is Chair of the Great Place to Work Committee.

Jan Marriott – Independent Non-Executive Director
Jan Marriott qualified as a nurse and also has a degree in social policy as well as a MBA. Jan has previously been Director of Nursing and Operations in the NHS in Worcestershire and Gloucestershire as well as with a national independent sector care organisation. She was also Director of Clinical Change in the Gloucestershire Primary Care Trust. Jan cares deeply about nursing as a profession and the provision of high quality, personalised care which is fostered through the empowerment of colleagues and patients/service users.

Jan has worked in Gloucestershire since 2002. She Co-Chairs the Gloucestershire Learning Disability: Physical Disability and Sensory Impairment and Mental Health and Wellbeing Partnership Boards. The rationale for the Boards is that by working together with partners, other agencies and people with lived experience we can coproduce and deliver better strategies to improve the health and lives of the people of Gloucestershire. Jan is very committed to co-production and is an advocate for place-based approaches.

Jan is the Chair of the Quality Committee and the Working Together Advisory Committee, and is a regular attendee at the ICB Quality Committee.

Steve Brittan – Independent Non-Executive Director (until 31 January 2024)
Steve joined the Trust as an Associate Non-Executive Director in May 2020, subsequently appointed as a Non-Executive Director from 17 September 2020. Steve lives in Gloucestershire and also serves on the Board of Xoserve Ltd, the UK Gas industry's Central Services Data Provider. He was previously a non-executive Director of the Numerical Algorithms Group and V-Auth Ltd

His previous roles included Chief Executive at the UK Defence Solutions Centre, a Technology Innovation Hub comprised of a UK Government/Industry partnership; Managing Director at QinetiQ Group, responsible for an advanced technology Division of the Company, and Partner at TecHorizons Ltd, acting as an investment advisor for dual-use technology companies seeking growth capital. He is a technologist, and patent holder; specialising in cyber security; advanced electronics, digital technologies.

Steve was the Chair of the Resources Committee and the Forest of Dean Assurance Committee up to the end of his term on 31 January 2024.

Dr Stephen Alvis – Independent Non-Executive Director
Stephen was a GP in Gloucestershire for the 32 years; first with the Uley practice and then with the Cam and Uley Family Practice following a merger of two surgeries in 2013.
He chaired the Stroud and Berkeley Vale Primary Care Group, and has served as Treasurer on the Gloucestershire Local Medical Committee, working in liaison with the clinical commissioning group on specific projects.

A graduate of Bristol University, Stephen had junior doctor roles in Cheltenham, Exeter, Bristol, Weston-super-Mare, Milton Keynes and Aylesbury, before his GP training in Buckingham. He retired from general practice in October 2019.

Stephen joined the Trust as an Associate Non-Executive Director in January 2020, subsequently appointed as a Non-Executive Director from 19 November 2020. Steve is Vice Chair of the Quality Committee and Chair of the Mental Health Legislation Scrutiny Committee. Steve is also the Chair of the MH Act Managers Forum.

Nicola de longh – Independent Non-Executive Director
Nicola is also Chair of Council at the University of Gloucestershire. There she is an advocate for education as a means of transforming people's lives so that they can make the world a better place, and for the civic role the University plays in our community. She is Chair Designate of the CUC, the association of University Chairs across the UK.

She is also Senior Independent Director of Connexus Housing, a social landlord based in Shropshire and Herefordshire and serves as a lay member on the magistrate recruitment advisory committee for the South West.

In the private sector, Nicola chairs the Reference Committee for the Premier Miton UK Responsible Investment Fund, with a remit to advise on the fund's investment policy and scrutinise investment decisions from the perspective of sustainability and ethics.

She has recently stepped down as Vice Chair of the Gloucestershire Counselling Service, a charity dedicated to improving mental health in the county, after 8 years as a trustee.

Previously, Nicola worked in the financial services sector as a global change lead. She also spent several years working as a freelance management consultant majoring in complex, strategic change across different sectors, both in the UK and internationally.

Nicola has lived in Gloucestershire for 20 years with her husband, two sons, two cats and a dog.

Associate Non-Executive Directors (Non-Voting)

Vicci Livingstone-Thompson – Associate Non-Executive Director
Vicci is the Chief Executive Officer of Inclusion Gloucestershire, a user-led organisation working to further inclusion and champion the voice of people facing disabling barriers across Gloucestershire and beyond. Vicci has a career history in senior leadership within the charity disability sector in Gloucestershire, and is passionate about empowering people to play the leading role in managing their health and wellbeing and advocating for community-based preventative care and support.

In 2022, Vicci was named one of the 100 most influential disabled people in the UK on the Shaw Trust's Power 100 List, and she is also a Trustee of Active Impact, an organisation breaking down barriers to inclusion for disabled children and young people.

Lorraine Dixon – Associate Non-Executive Director (Honorary) (until 31 May 2023)
Lorraine is the Head of the Health and Social Care School at the University of Gloucestershire. This new honorary appointment was created to secure and enhance the Trust's joint working and growing partnerships with the University of Gloucestershire. Lorraine joined the Trust in November 2022.

About our Executive Directors

Douglas Blair – Chief Executive
Douglas started as Chief Executive on 17 April 2023. Prior to joining our Trust, Douglas was Managing Director of Wiltshire Health and Care, which delivers adult community health and learning disability services in Wiltshire, a role he held since its establishment in July 2016. He joined the NHS in 2006, with Associate Director and Director roles in South Gloucestershire Primary Care Trust, the South West Strategic Health Authority and NHS England before being appointed as Director of Community Services at Great Western Hospitals NHS Foundation Trust in 2014, which led to him establishing Wiltshire Health and Care as an NHS partnership.

Prior to his time in the NHS, he was a civil servant, having been accepted into the Civil Service Fast Stream in 1998. His government roles included homelessness policy, rural policy, the Scottish Cabinet secretariat and the reform and transformation of the prosecution service in Scotland. His first career was as a sound engineer, working for EMI at Abbey Road Studios.

Sandra Betney – Director of Finance and Deputy Chief Executive
Sandra became the Director of Finance for Gloucestershire Health and Care NHS Foundation Trust following the merger. Sandra was the Senior Responsible Officer (SRO) and lead executive for the successful merger and integration. Sandra became joint Director of Finance for 2gether and Gloucestershire Care Services in June 2019, having previously been Director of Finance for Gloucestershire Care Services. Her responsibilities include estates and facilities, business planning, financial and contract management as well as leadership of the finance services, procurement, business intelligence and IT functions. Sandra is the co-Chair of the Trust's Women's Leadership Network.

A qualified accountant, Sandra began her accountancy career with the Bradford and Northern Housing Association. She joined the NHS in 1993 and has held high profile roles in finance and procurement within health authorities, mental health trusts, and the NHS Information Authority.

David Noyes – Chief Operating Officer
David was previously Chief Operating Officer (Southampton and County Wide Services) at Solent NHS Trust, where he had been for the past four years. Prior to that, he was Director of Planning, Performance and Corporate Services at Wiltshire CCG – also for four years. Before joining the NHS, David was a Naval officer for 28 years specialising principally in logistics. During his Naval career he undertook a range of jobs including operational time in the Tank War and in support of operations in Bosnia. He also worked in Whitehall in the Ministry of Defence. Later in his career taking a secondment to the Army and a deployment as Chief Operating Officer for logistics with the Army's Logistics Brigade in Afghanistan.

Neil Savage – Director of Human Resources & Organisational Development
Neil has been the Trust's Director of HR and Organisational Development since 2016.

Prior to this he was Director of HR Transformation, leading on the HR integration of Birmingham Children's and Birmingham Women's NHS Foundation Trusts after a period as the Women's Trust's Interim Chief Executive and a four-year tenure as Chief Operating Officer. Before this, he was Director of Workforce & Organisational Development. Neil also previously worked for Gloucestershire Hospitals NHS Foundation Trust as Assistant HR Director and Acting Director of HR & Organisational Development. He has worked in other HR roles in acute, mental health, learning disabilities and community services. A Chartered Fellow of the CIPD, Neil was the winner of the Health Education England West Midlands' "Inspirational Leader of the Year" award in 2015 and was shortlisted as a national finalist in 2016. He is currently the Chair of the NHS Providers' HR Director Network and the South West employers' representative on the national NHS Staff Council.

John Trevains – Director of Nursing, Therapies and Quality (Director of Infection Prevention and Control) (until 23 February 2024)
John joined the Trust as Director of Nursing, Therapies and Quality in October 2018. He has held a range of posts across health and social care settings since qualifying as a nurse in 1998. Prior to this, John was Head of Mental Health and Learning Disabilities Nursing for NHS England. He has previously held a number of senior leadership roles including Assistant Director of Nursing, Patient Experience, Safeguarding

and Mental Health Homicide Investigations (NHS England South Central) and Deputy Director of Nursing for ²gether.

A Registered Mental Health Nursing graduate of Plymouth University, John holds an MSc in Quality Improvement in Healthcare.

Hannah Williams – Interim Director of Nursing, Therapies and Quality from 24 February 2024

Hannah is our Deputy Director of Nursing and is currently interim Director of Nursing, Therapies and Quality. Hannah is a registered nurse (adult) and qualified District Nurse. Having initially trained as a nurse in Bristol and Edinburgh, Hannah gained acute hospital experience across neurology, acquired brain injury and stroke. She then gained a wealth of experience across out of hospital settings within the NHS, independent and charitable sector, in particular palliative care and District Nursing. Having spent time working within Public Health focussing on mental health, Hannah moved to Gloucestershire CCG and has held a number of roles including End of Life lead and Senior nurse for Community Quality.

Dr Amjad Uppal – Medical Director
Amjad completed his undergraduate medical training in 1995 and subsequently worked in Primary Care and General Medicine before specialising in Psychiatry. He completed his core and specialist training in Gloucestershire in the Severn Deanery. He is on the GMC Specialist Register with accreditation in General Adult Psychiatry and an endorsement in Rehabilitation Psychiatry.

Amjad's first appointment as Consultant was with the Cheltenham Crisis and Home Treatment Team from January 2010 to July 2013. In August 2013 he was appointed as Consultant to the Gloucester Assertive Outreach Team.

Amjad has a keen interest in medical education and management. He served as Postgraduate Tutor and Inpatient Medical Lead from November 2010 to August 2013, Director of Medical Education from August 2013 to November 2017 and was appointed as Medical Director 2gether NHS Foundation Trust in December 2017. He was appointed as joint Medical Director 2gether NHS Foundation Trust and Gloucestershire Care Services NHS Trust in February 2019 and then became Medical Director for Gloucestershire Health and Care NHS Foundation Trust in October 2019. He continues with his clinical role as Consultant to the Gloucester Assertive Outreach Team.

Amjad is also the 'Caldicott Guardian' and 'Responsible Officer' in the Trust.

He was elected to Fellowship of the Royal College of Psychiatrists in November 2021.

Angela Potter - Director of Strategy and Partnerships
Angela joined as Director of Strategy & Partnerships in September 2019. Her responsibilities include all aspects of the Trust's strategy development and strategic input into the Trust's planning cycles, leading the transformation and quality improvement agenda across the Trust to support new ways of working along with the development of strategic partnerships across the Gloucestershire system ensuring co-production of plans and priorities with staff, patients, service users and wider stakeholders. Angela is also leading on sustainability and strategic estates planning for the Trust. She was previously Director of Business Development & Marketing at Nottinghamshire Healthcare NHS FT where she led on strategy, business development and annual planning along with a wider portfolio of corporate services including estates, facilities, capital planning and health & safety.

Angela started her career as a Registered General Nurse and worked in a number of Emergency Departments across the East Midlands before being appointed into a variety of General Management and Change Management roles at both a regional and national level. She holds a BA Hons in Health Studies and a Master's Degree in Business Administration from De Montfort University.

Non-Voting Executive Directors
Helen Goodey - Joint Director of Locality Development and Primary Care
Helen became a joint non-voting executive for 2gether and GCS from April 2019 and continues in this role with Gloucestershire Health and Care. Helen has been in Gloucestershire since 2012, working closely with GP clinical leaders to develop GP membership engagement. This has helped Gloucestershire practices to

be well prepared in their clusters to develop into Primary Care Networks. Working closely with key stakeholders and partners, she is an ardent advocate of integrated place-based care working around patient populations to improve quality and deliver joined up care for patients, closer to home.

Helen has 20 years senior management experience working across both England and Wales, leading a wide portfolio of services including Workforce, Estates, Prescribing and Primary Care Development, with an MSc in Public Strategy and Leadership.

Helen is currently representative on a number of National Policy Development Groups.

Attendance by Non-Executive Directors and Directors

Terms of reference define membership for each Board committee. The Chair and Chief Executive by virtue of office may attend all meetings (except the Audit and Assurance Committee).

The number of meetings and individual attendances at those meetings are detailed in the following table. Board members who are “members” of a particular committee, as per the Terms of Reference, and therefore expected to attend are highlighted. All Board members can attend any meeting and ad hoc attendance is also recorded.

It should be noted that Non-Executive Director portfolios were revised in February 2024 and some changes to the Non-Executive membership of the Committees were made. These changes are reflected in the attendance table.

Attendance at Trust Board and Board Committees by Non-Executive and Executive Members from 1 APRIL 2023 – 31 MARCH 2024											
Name and Position	**Council of Governors**	**Board**	**Resources**	**Audit & Assurance**	**Quality**	**Mental Health Legislation Scrutiny**	**Charitable Funds**	**ATOS**	**Forest of Dean Assurance**	**Great Place to Work**	**Working Together Advisory Committee**
Total of Meetings Held	**6**	**8**	**5**	**5**	**6**	**4**	**2**	**6**	**3**	**5**	**4**
Ingrid Barker, Trust Chair [1]	6	8	1		2			5		1	3
Steve Alvis, Non-Executive Director	4	7	4	2	6	3		3	3		
Steve Brittan, Non-Executive Director [2]	3	5/5	4/4	4/4				1/3	3	1	
Marcia Gallagher, Non-Executive Director	3	4		5	5		2	6		1	
Jan Marriott, Non-Executive Director	5	7		3	6			6		1	3
Graham Russell, Non-Executive Director	6	7	1/1	5				6	3	4/4	1
Sumita Hutchison, Non-Executive Director	2	8				3	2/2	3		5	
Nicola de Iongh, Non-Executive Director	5	6	4		1			4		5	
Lorraine Dixon, Associate Non-Executive Director (Honorary) [3]	0	0/1									
Vicci Livingstone-Thompson, Associate Non-Executive Director	4	6	3	2	1	1	1			2	2
Paul Roberts, Chief Executive [1] [4]		0/0									
Douglas Blair, Chief Executive [1] [5]	5	8		1				6		1	
John Trevains, Director of Nursing, Therapies & Quality [6]	2	5/5		1	5/5					3/3	
Dr Amjad Uppal, Medical Director		7		1	4	3					
Sandra Betney, Director of Finance/Dep. Chief Executive		8	5	4			0		3	1	
Neil Savage, Director of HR & Organisational Development	4	7	4	2			2	4	2	5	
David Noyes, Chief Operating Officer		5	4		5	3				3	
Angela Potter, Director of Strategy and Partnerships		8	5	1			2		3		4
Helen Goodey, Joint Director of Locality Development & Primary Care		0 *									
Hannah Williams, Acting Director of Nursing Therapies & Quality [7]		1/1			1/1					1	

	Member of a Committee/Board as stated in the terms of reference.		
	Member **until** 1 Feb (Change in NED portfolios 1 Feb 2024)		Member **since** 1 Feb 2024 (Change in NED portfolios 1 Feb 2024)

Board members are welcome to attend all Committees and ad hoc attendance is also included in the table above.

[1] The Chair and Chief Executive are Ex officio members of all Board Committees, except Audit. Attendance at Board Committees is therefore optional or by invitation only.

[2] Left Trust 31st January 2024

[3] Left Trust 31st May 2023

[4] Left Trust 16th April 2023

[5] Joined Trust 17th April 2023

[6] Left Trust 23rd February 2024

[7] Commenced post 9th February 2024

* Helen Goodey has attended 2 Private Board meetings

Board Committees

Audit and Assurance Committee

All Non-Executive Directors, except the Trust Chair, are members of the Audit and Assurance Committee. Marcia Gallagher chairs the Committee. The role of the Audit and Assurance Committee is to provide the Board of Directors with a means of independent and objective review of financial and corporate governance, assurance processes and risk management across the whole of the Trust's activities, both generally and in support of the Annual Governance Statement.

There were five meetings of the Audit and Assurance Committee held in the reporting period. The Committee's agenda is structured so as to enable consideration of significant issues throughout the year. Standing agenda items include:

Internal Audit: BDO LLP is the Trust's Internal Audit provider. The Committee has commissioned from BDO a full audit programme based upon risk as identified by the Board Assurance Framework and received regular reports on the outcomes and actions completed. Where appropriate, the findings of these audits were also reported to other Committees in order for action plans to be developed and their timely implementation monitored. A number of these audits were specifically requested by the Committee in order to scrutinise known areas of risk.

External Audit: Each year the Committee approves an External Audit plan setting out the timetable for the audit of the annual accounts and the Quality Report. The Committee also receives at each meeting a summary of any additional significant risks identified through the planned audit work, as well as a summary of significant risk, regulatory and health sector developments which are pertinent to the work of the Trust.

KPMG LLP were originally appointed as the Trust's external auditor by the [2]gether Council of Governors from 1 April 2017, following a competitive procurement process overseen by an Audit Committee working group on which Governors were in the majority. Two extension options have since been enacted and the current contract was due to end on the 31 March 2022. To provide continuity of audit services, whilst reducing the admin burden of a lengthy procurement process on all parties, it was recommended to make a direct award to KPMG through the use of a framework contract. An Audit and Assurance Committee evaluation expressed a strong level of satisfaction with KPMG's performance and it was decided to offer a further two-year contract to KPMG. This would be done whilst also undertaking an evaluation of their proposal to ensure it met value for money considerations. The Council of Governors at their meeting in March 2022 considered the outcome of this evaluation and approved the appointment of KPMG, with the new contract commencing on 1st April 2022 for a period of two years.

Financial Reporting: The Committee receives a number of reports through the year on significant financial issues such as losses and special payments and valuation of intangible assets. In accordance with International Financial Reporting Standards the Committee also receives the 'Going Concern' report enabling the Trust to make and document a rigorous assessment of whether the Trust is a going concern when preparing its annual financial statements. In reviewing and approving the financial statements, the Committee also reviews any changes to accounting policies, and receives a report outlining factors on which the Committee must take into account in order to satisfy itself that no material misstatements have been made in the accounts, and providing assurance that sufficient controls exist for the Committee to be assured that the Annual Accounts present an accurate assessment of the Trust's financial position, and the External Auditor can rely on the information contained within the Letter of Representation.

Counter Fraud Reporting: The Committee approves a Counter Fraud Plan each year, and receives reports on Counter Fraud activity at each meeting.

Appointment and Terms of Service Committee

The Appointment and Terms of Service (ATOS) Committee is chaired by the Trust Chair and has a membership of all Non-Executive Directors. In the absence of the Chair, the Vice Chair of the Trust will lead the meeting. The Committee's role is to advise the Board on the appointment, remuneration and terms of service and performance of the Chief Executive and Executive Directors of the Board. This also includes Very Senior Managers (VSMs is defined by NHS Employers as 'other senior managers with Board level responsibility'). It also ensures there are appropriate arrangements for the consideration and management of succession planning.

During the year the committee met 6 times and considered:

- The appointment and terms and conditions for a new Director of Nursing, Therapies and Quality
- The interim performance of each Executive Director and the Chief Executive
- Executive Director and Chief Executive remuneration
- Succession planning for Executive Directors
- The allocation of clinical excellence awards for consultants, in line with Trust's policies and procedures

Appointment

Appointment of new Non-Executive Directors is for an initial period of three years subject to earlier termination or extension and is governed by the terms of the Trust's Constitution and the Standing Orders for the Council of Governors and Board of Directors. Appointment of both Executive and Non-Executive Directors is subject to candidates satisfying the requirements for Fit and Proper Persons; Directors, as set out in the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014. Directors must continue to satisfy these requirements during the term of their appointment.

Reappointments

Non-Executive Directors are eligible for reappointment at the end of their initial period of office in accordance with the Trust's Constitution, but they have no absolute right to be reappointed. Decisions about reappointment of Non-Executive Directors are made by the Council of Governors.

In reaching a decision, in addition to having regard to the appraised performance of the individual, the Council of Governors will consider the performance of the Trust, the make-up of the Board of Directors in terms of skills, diversity and geographical representation, the Board dynamics and the effectiveness of its team working.

The full term of office for a Non-Executive Director is six years. However, the Trust's Constitution does include a clause stating that, in exceptional circumstances, a Non-Executive Director may be reappointed for further term(s) of 1 year, up to a maximum of 3 consecutive years in total. Any proposed reappointment under this clause shall be subject to annual re-appointment, rigorous review and a satisfactory appraisal carried out in accordance with procedures which the Council of Governors has approved.

Termination of Appointment

Our Constitution sets out the following circumstances in which the appointment of a Non-Executive Director may be terminated by the Trust:

- Removal from the Board of Directors being approved by 75% of members of the Council of Governors at a general meeting of the Council of Governors
- The Non-Executive Director being adjudged bankrupt or their estate being sequestrated and (in either case) not being discharged
- The Non-Executive Director making a composition or arrangement with, or granting a trust deed for, their creditors and not having been discharged in respect of it

- Within the past five years, the Non-Executive Director having been convicted in the British Isles of any offence for which a sentence of imprisonment (whether suspended or not) for a period of not less than three months (without the option of a fine) was imposed
- The Non-Executive Director being a person whose tenure of office as a Chair or as a member or director of a health service body having been terminated on the grounds that the appointment is not in the interests of public service, for non-attendance at meetings, or for non-disclosure of a pecuniary interest
- The Non-Executive Director being a person who is undergoing a period of disqualification from a statutory health or social care register. This provision shall not apply where a person's registration lapses or their name has been removed at their own request, for example following retirement.
- The Non-Executive Director having within the previous two years been dismissed, otherwise than by reason of redundancy or ill health, from any paid employment with a health service body.
- The Non-Executive Director being subject to a director's disqualification order made under the Company Directors Disqualification Act 1986.
- The Non-Executive Director being a person who is the subject of an Order pursuant to the Sexual Offences Act 2003 or any subsequent legislation.
- The Non-Executive Director ceasing to be a public member of the Trust.
- The Non-Executive Director being or becoming a Governor of the Trust

If the Council of Governors is of the opinion that it is no longer in the interests of the National Health Service that a Non-Executive Director continue to hold office then, subject to the provisions of the Trust's Constitution, their appointment may be terminated.

The following list provides examples of matters which may indicate to the Council of Governors that it is no longer in the interests of the National Health Service that a Non-Executive Director continues in office:

- If an annual appraisal or sequence of appraisals is unsatisfactory
- If the Non-Executive Director loses the confidence of the public or local community in a substantial way
- If the Non-Executive Director fails to deliver work against agreed targets incorporated within their annual objectives
- If there is a terminal breakdown in essential relationships, for example between the Chair and Chief Executive, or between a Non-Executive Director and the other directors.

The above list is not intended to be exhaustive or definitive. The Council of Governors will consider each case on its merits, taking all relevant factors into account.

Balance of the Board and appraisal

The Board reviews its effectiveness after each meeting, and through developmental workshops throughout the year. These build on similar performance evaluations carried out during previous years. Board Committees' objectives and Terms of Reference are reviewed annually, and Committee membership is regularly reviewed to take account of any new Non-Executive Directors joining the Board, and to ensure that Non-Executive Directors' skills and knowledge are being put to the best possible use. It is the Trust Chair's responsibility to ensure Committee and Board membership is revitalised when appropriate. The balance of skills on the Board is considered when appointing replacements, thus ensuring that the Board's mix of skills, knowledge and experience remains appropriate for the current and future requirements of the Trust.

Except where people join the Board late in the financial year, all Board members have a performance appraisal during the year involving input from colleagues and, when appropriate, Governors and others in order to provide insight into effectiveness and to identify learning and development opportunities. The results of the appraisals of the

Executive Directors have been shared in summary with the Appointments and Terms of Service Committee of the Board of Directors. Similar arrangements have been followed for the summary of Non-Executive and Chair appraisals to be given to the Nominations and Remuneration Committee of the Council of Governors. Each Board member has individual development and performance targets for the coming year, and it is the responsibility of the Trust Chair to ensure that the results of Directors' performance appraisals are acted upon.

Board Remuneration

Accounting policies for pensions and other retirement benefits are set out in note 1.6 of the accounts.

Details of senior employees' remuneration can be found in page 49 of the Remuneration Report; and details of company directorships and other significant interests held by Directors or Governors which may conflict with their management responsibilities are set out in note 46 of the accounts.

Directors' Statement as to Disclosure to the Auditors

The Directors confirm that so far as they are aware, there is no relevant audit information of which the auditors are unaware. The Directors have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Going Concern

After making enquiries, the Directors have a reasonable expectation that Gloucestershire Health and Care NHS Foundation Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Council of Governors

Our Council of Governors consists of public, staff, and appointed Governors from the local authority and partner organisations.

Governors are an essential link between our membership and the Board of Directors. They help ensure that the Trust hears everyone's views.

Public and staff Governors are elected by members of their own constituency using the single transferable vote system.

The following elections took place during 2023/24 for public and staff governor positions.

Constituency	Vacant Posts	Candidates	Total Votes Cast	Turnout
April 2023				
Staff: Health & Social Care Professionals	1	Sarah Nicholson * (re-elected) Laura Price	Eligible Voters: 1846 Valid votes cast: 221	12%
Staff: Medical, Dental & Nursing *(vacancy reserved for Qualified nursing staff)*	1	Cath Fern * Sarah Hughes Karon Palomo Frias Kerry Riddiford Naomi Sparkhall Nick Stevenson	Eligible Voters: 1596 Valid votes cast: 251	15.7%
July 2023				
Public: Cotswolds	1	Keith Baalham Peter Gardner * David Hindle	Eligible Voters: 234 Valid votes cast: 42	17.9%
Public: Forest of Dean	1	Lesley Moore Chris Witham * (re-elected)	Eligible Voters: 302 Valid votes cast: 48	15.9%
Public: Cheltenham	2	Lisa Crooks	Elected unopposed	
Public: Greater England & Wales	1	David Summers	Elected unopposed	
December 2023				
Staff: Medical, Dental & Nursing	1	Kizzy Kukreja (re-elected)	Elected unopposed	
Public: Cheltenham	*1*	*Roger Stewart*	*Elected unopposed* **	
Public: Tewkesbury	2	Laura Bailey (re-elected) Chas Townley	Elected unopposed	
Public: Gloucester	1	Clive Brindley Penelope Brown * Leighton-Lee Pettigrew	Eligible Voters: 703 Valid votes cast: 77	11.1%

* Elected
** Acceptance of Governor position not received – post remains vacant

The appointment term of all Governors is three years. Governors can stand for two terms. Appointed Governors may hold office for as long as they remain a local authority councillor.

Council of Governors by constituency and current vacancies		
Category of Governor	**Total number of Governors**	**Vacancies as of 31 March 2024**
Public constituencies		
Cheltenham	2	1
Cotswold	2	0
Forest	2	1
Gloucester	2	0
Stroud	2	0
Tewkesbury	2	0
Greater England & Wales	1	0
Staff constituencies		
Medical, Dental and Nursing	3	0
Health and Social Care Professions	2	0
Management, administrative and other staff	2	0
Appointed Governors		
Gloucestershire County Council	1	0
Young Gloucestershire	1	0
Healthwatch Gloucestershire	1	0
Inclusion Gloucestershire	1	0
Total	**24**	**2**

The Council of Governors has three primary roles:

- to hold the Non-Executive Directors to account for the performance of the Board; and
- to represent the interests of the Trust's stakeholders in the governance of the organisation; and
- to communicate the key messages of the Trust to the electorate and appointing bodies.

The duties and powers of Governors are defined within the constitution and include:

- Reviewing and providing advice and comments to the Board of Directors on any strategic plans
- Developing and approving a membership strategy, including feeding information back to their constituencies and stakeholder organisations
- Appointing or removing the Chair and the Non-Executive Directors
- Deciding the remuneration and allowances of the Chair and Non-Executive Directors
- Appointing or removing the Trust's auditors
- Receiving and reviewing the annual accounts, any report of the auditor on the accounts and the Trust's annual report
- Holding the Non-Executive Directors to account for the performance of the Board
- Approving an appointment by the Non-Executive Directors of the Chief Executive
- Enforcing standards of conduct for Governors
- Such other responsibilities as the Board of Directors and Council of Governors may agree

The following table shows the composition of the Council of Governors during the reporting period, listing names, appointment dates and length of service. The following also shows the number of Council of Governor meetings attended by Governors during the reporting period. Attendance by Board members at Council of Governors meetings is detailed elsewhere in this report.

Constituency	Number of Constituency Governors	Name of Governor	Date of appointment/ Nomination (Date of reappointment) *(resignation date)*	Council of Governor Meeting Attendance
Elected Public Governors				
Cheltenham Borough Council	2	*Dan Brookes* [1]	*Sept 2020* ***(Sept 2023)***	0/2
		Juanita Paris [1]	*Sept 2020* ***(Sept 2023)***	0/2
		Lisa Crooks	Sept 2023	2/4
Cotswold District Council	2	*Graham Hewitt* [1]	*August 2020* ***(Aug 2023)***	0/2
		Jenny Hincks	July 2019 (July 2022)	1/6
		Peter Gardner	Sept 2023	4/4
Forest District Council	2	Chris Witham	Sept 2020 (Sept 2023)	6/6
		Jacob Arnold [2]	*June 2022* ***(Dec 2023)***	3/4
Gloucester City Council	2	*Tracey Thomas* [1]	*Sept 2020* ***(Sept 2023)***	1/2
		Ismail Surty	July 2022	1/6
		Penelope Brown	January 2023	2/2
Stroud District Council	2	Steve Lydon	Feb 2022	6/6
		Michael Gibbons	July 2022	6/6
Tewkesbury Borough Council	2	*Alan Cole* [2]	*June 2022* ***(Sept 2023)***	0/2
		Laura Bailey	January 2021 (Dec 2023)	2/6
		Chas Townley	January 2023	2/2
Greater England	1	David Summers	September 2023	4/4
Elected Staff Governors				
Medical Dental and Nursing	3	Kizzy Kukreja	January 2021 (Dec 2023)	4/6
		Paul Winterbottom	September 2021	5/6
		Cath Fern	April 2023	5/6
Health and Social Care Professionals	2	Nic Matthews	June 2018 (June 2021)	3/6
		Sarah Nicholson	March 2020 (March 2023)	5/6
Management, Administrative and Other	2	Erin Murray	September 2021	0/6
		Alison Hartless	December 2022	1/6
Governors Appointed by partner organisations				
Gloucestershire County Council	1	Cllr Rebecca Halifax	July 2021	2/6
Young Gloucestershire	1	Alicia Wynn	September 2022	4/6
Healthwatch Gloucestershire	1	Bob Lloyd-Smith	January 2023	6/6
Inclusion Gloucestershire	1	Andrew Cotterill	September 2023	3/4

[1] End of First Term – decision made not to restand
[2] Resignation

How Governors work with Directors and Members

Meetings of the Council of Governors and Board of Directors are both presided over by the Chair of the Trust or, in their absence, the Deputy Chair of the Board of Directors.

It is the Chair's role to ensure there is a positive working relationship between the Council of Governors and the Board of Directors. The constitution provides for the sharing of responsibilities, and this is supported by standing orders for each forum. The Trust has a formal process for the resolution of disputes between the two bodies if required but use of this process has not been necessary to date. Directors' duties are set out in a scheme of delegation.

Both Non-Executive and Executive Directors have attended Council of Governors meetings to present information and to seek Governors' views. Non-Executive Directors are regular attendees at the Council. The Council of Governors was consulted as part of the Trust's business planning process and their views were taken into account when developing the new Trust Strategy. Individual Non-Executive Directors provide assurance to the Council of Governors on areas relevant to their roles as Committee Chairs, as part of the Council of Governors' responsibility to hold the Non-Executive Directors to account for the performance of the Board.

The Chair informs the Council of Governors of the work of the Board through regular correspondence to Governors and the presentation of reports at meetings. Other business conducted at the Council of Governor meetings during 2023/24 included the receipt of the

Governor Dashboard which provides a high-level overview of performance and quality measures, a review of the NHS Staff Survey results and action plan, receipt of the Trust's Quality Account, and formal receipt of the Annual Report 2022/23. The Council received a number of service focussed presentations during the year providing information on the Trust's clinical systems, our Eating Disorder services, a community hospital overview and a presentation on the Falls Reduction work taking place across the Trust. The Council of Governors approved a recommendation for the extension of the external auditor, and following a robust process overseen by the Governors' Nomination and Remuneration Committee, the Council approved the appointment of a new Trust Chair, to commence from 1 May 2024. The Council have also received and endorsed recommendations around the proposed recruitment process for Non-Executive Directors, and the extension to the term of an existing NED.

Two Governor Development sessions took place in 2023/24. The first session took place in July 2023 and was used as an opportunity for the Council to carry out a review of its effectiveness. The second session took place in January 2024 and was a joint Governor / Non-Executive Director session focussing on Trust Strategy development and Business Planning.

The Chief Executive regularly attends Council meetings and provides presentations on current and future developments for the Trust. Some Governors have attended Board of Directors meetings as observers and the Chair keeps the Board informed of the issues dealt with at the Council of Governors. The minutes of Council meetings are included on the agenda of the Board of Directors.

Members are informed of changes and proposals through a newsletter and invited to comment and make suggestions.

Nominations and Remuneration Committee

The Nominations and Remuneration Committee is a committee of the Council of Governors which advises the Council on the appointment, dismissal, remuneration and terms of service of the Chair and Non-Executive Directors of the Board. The Committee is normally chaired by the Trust Chair, unless they must be excluded from the meeting due to the business being conducted. In this instance the Deputy Trust Chair, or Lead Governor, will oversee the meeting.

The committee has delegated authority to manage and oversee the recruitment and appraisal processes for the Chair and Non-Executive Directors on behalf of the Council.

In 2023/24 the Committee oversaw the appointment of a new Trust Chair, which included the endorsement of job description, remuneration and terms and conditions. The Committee also received and supported the proposals to recruit to two NED positions and endorsed a recommendation to extend the term of office of an existing NED for a 1-year period. The Committee received the outcome of the 2022/23 annual appraisals of the Non-Executive Directors and Trust Chair, and the process for future appraisals was agreed.

The Nominations and Remuneration Committee met 6 times during the reporting period.

As at 31 March 2024, our Lead Governor is Chris Witham (Public Governor) who was appointed by the Governors from 1 January 2021. The Council of Governors endorsed the creation of a formal Deputy Lead Governor position in September 2022. Following the resignation of the previous position holder in December 2023, Peter Gardner (Public Governor) was appointed as the Deputy from 13 March 2024. In addition to deputising for the Lead Governor, this role will include a particular focus on our membership and engagement agenda.

Register of Governors' and Directors' interests

Our hospitality register and register of Governors' interests, are available from the Trust Secretary who may be contacted by emailing TrustSecretary@ghc.nhs.uk

Our register of Directors' interests is available on our Trust website at www.ghc.nhs.uk

Douglas Blair
Chief Executive **17 June 2024**

Remuneration Report

Annual Statement on Remuneration

The Trust's Appointments and Terms of Service Committee (AToS) has delegated responsibility from the Board of Directors to review and set the remuneration and terms of service of the Chief Executive and the Executive Directors.

All other senior managers are covered by the national Agenda for Change, or, in the case of medical managers, Consultant terms and conditions of service. The Trust policy has been for all colleagues who are not board members to be employed on national or equivalent terms and conditions of employment. The AToS Committee is chaired by the Trust Chair and has a membership of all Non-Executive Directors. In the absence of the Chair, the Vice Chair of the Trust leads the meeting.

The Committee has reviewed Chief Executive and Executive Director performance and succession planning over the year. It has also overseen the recruitment campaign to appoint a new Director of Nursing, Therapies and Quality in early 2024 following the resignation of the previous post holder.

Salary ranges for Executive Directors are agreed through an established job evaluation process alongside relevant national Very Senior Manager (VSM) remuneration guidance from NHS England. The remuneration package does not include any Performance Related Pay scheme and has no additional other pay or non-pay benefits which are outside standard terms and conditions that apply to the majority of staff employed within the Trust e.g. NHS Pension Scheme, annual leave, sick pay etc. In line with national VSM remuneration guidance, an earn-back provision against delivery of objectives is in place for applicable posts.

Decisions which the Committee takes on the salary and terms of conditions of service of its Chief Executive and Executive Directors are informed by reviews that take into account the wider labour market, the scope of responsibilities, performance, best practice, NHS Providers' annual remuneration survey and benchmarking, and, where appropriate, national Very Senior Manager (VSM) remuneration guidance from NHS England. The Committee also considers the awards for other staff groups as required, through, for example, the NHS Pay Review Body (NHSPRB). During the year, the Committee agreed to apply the Government's recommended award to VSM in the NHS, which equated with a 5% pay increase for 2023/24 from 1st April 2023. The Committee operates in line with the Trust's commitment to equality, diversity and inclusion.

For all other senior managers, performance is managed in accordance with our appraisal policy and Agenda for Change pay progression requirements, both of which are aligned with national terms and conditions of service and agreed locally with our Staff Side trades unions representatives.

The appraisal process for Executive Directors and senior managers employed on Agenda for Change terms ensures that objectives for each individual are regularly reviewed and aligned to the Trust strategy and business needs.

For senior managers on Agenda for Change terms and conditions under the Trust's Pay Progression Policy, pay steps may be withheld if levels of performance are not maintained.

The Committee receives an annual report on the performance of the Chief Executive and Executive Directors from the Chair and Chief Executive respectively. This follows the assessment of the appraisal objectives for each member of the Board that are agreed for each financial year.

The Chief Executive and Executive Directors are employed on substantive contracts of employment. The current Chief Executive's contract and those of our Executive Team are subject to six months' written notice from either party. Executive Director contracts are subject to a notice period of six months to minimise the risk from loss of management capacity at this level, while recruitment processes take place. None of the contracts for the Chief Executive or Board Directors contains clauses specifying termination payments which are in excess of contractual obligations. Contractual occupational redundancy terms are as per Section 16 of the Agenda for Change NHS Terms and Conditions of Service Handbook.

Senior managers on Agenda for Change terms and conditions are employed on substantive contracts subject to three months' written notice by the individual and statutory notice by the Trust. No contract contains clauses specifying termination payments which are in excess of contractual obligations.

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. As a consequence, it is not possible for the NHS Trust to identify its share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as a defined contribution scheme and the cost of the scheme is equal to the contributions payable to the scheme for the accounting period. Further details can be found in note 1.6 of our annual accounts.

The AToS Committee also reviews and approves Local Clinical Impact Awards for consultant medical staff.

Salary and Benefits of Board Members
2023/24

Single Total Figure Table

Name and Title	Year	a Salary (bands of £5,000) £0	b Expense payments (taxable) (Rounded to nearest £100) £0	c Performance pay and bonuses (bands of £5,000) £0	d Long-term performance pay and bonuses (bands of £5,000) £0	e Pension related benefits (bands of £2,500) £0	Total (bands of £5,000) £0
Non Executive Directors							
Ingrid Barker	2023/24	45-50	0	0	0	0	45-50
Chair	2022/23	45-50	0	0	0	0	45-50
Graham Russell	2023/24	15-20	0	0	0	0	15-20
Vice Chair	2022/23	15-20	0	0	0	0	15-20
Marcia Gallagher	2023/24	15-20	0	0	0	0	15-20
	2022/23	15-20	0	0	0	0	15-20
Sumita Hutchison	2023/24	10-15	0	0	0	0	10-15
	2022/23	10-15	0	0	0	0	10-15
Jan Marriott	2023/24	10-15	0	0	0	0	10-15
	2022/23	10-15	0	0	0	0	10-15
Steve Brittan	2023/24	10-15	0	0	0	0	10-15
(end 31/01/24)	2022/23	10-15	0	0	0	0	10-15
Dr Stephen Alvis	2023/24	10-15	0	0	0	0	10-15
	2022/23	10-15	0	0	0	0	10-15
Nicola de longh	2023/24	10-15	0	0	0	0	10-15
	2022/23	10-15	0	0	0	0	10-15

	Associate Non Executive Director							
	Vicci Livingstone-Thompson	2023/24	10-15	0	0	0	0	10-15
		2022/23	0	0	0	0	0	0

	Executive Directors							
	Paul Roberts	2023/24	5-10	0	0	0	0	5-10
	Chief Executive (end 16/04/23)	2022/23	175-180	0	0	0	0	175-180
	Douglas Blair	2023/24	155-160	12,400	0	0	80-82.5	250-255
	Chief Executive (start 17/04/23)	2022/23	0	0	0	0	0	0
	Sandra Betney	2023/24	160-165	0	0	0	0	160-165
	Director of Finance/Deputy Chief Executive	2022/23	150-155	0	0	0	67.5-70	215-220
	David Noyes	2023/24	145-150	0	0	0	45-47.5	190-195
	Chief Operating Officer	2022/23	135-140	0	0	0	65-67.5	200-205
	Neil Savage	2023/24	130-135	0	0	0	0	130-135
	Director of HR & Organisational Development	2022/23	115-120	0	0	0	55-57.5	175-180
	John Trevains	2023/24	125-130	0	0	0	0	125-130
	Director of Nursing, Therapies & Quality (end 23/02/24)	2022/23	120-125	0	0	0	57.5-60	180-185
	Hannah Williams	2023/24	105-110	0	0	0	95-97.5	205-210
	Acting Director of Nursing, Therapies & Quality (from 23/02/24)	2022/23	0	0	0	0	0	0
	Amjad Uppal [(1)]	2023/24	195-200	11,800	0	0	0	205-210
	Medical Director	2022/23	195-200	5,900	0	0	47.5-50	250-255
	Angela Potter	2023/24	130-135	0	0	0	0	130-135
	Director of Strategy & Partnerships	2022/23	120-125	0	0	0	55-57.5	180-185
	Helen Goodey - Secondment from Gloucestershire CCG [(2)]	2023/24	35-40	0	0	0	0	35-40
	Director of Locality Development & Primary Care	2022/23	0	0	0	0	0	0

Senior Manager

	Lavinia Rowsell	2023/24	100-105	0	0	0	25-27.5	125-130
	Director of Corporate Governance/Trust Secretary	2022/23	90-95	0	0	0	22.5-25	110-115

(1) The Medical Director is a split role with 12 programmed activities (PAs). Dr Uppal has 8 PAs for his Medical Director (MD) role and 4 PAs for his Consultant Psychiatrist (Clinical) role. From Gloucestershire Health and Care NHSFT Dr Uppal received remuneration of £170-175k for his Medical Director role, and remuneration of £35-40k for his Clinical work during 2023/24. Dr Uppal has additional roles of Caldicott Guardian and Responsible Officer in the Trust.

(2) The post of Director of Locality Development & Primary Care is a part time role. Mrs Goodey is seconded into the role from NHS Gloucestershire. The cost in 2023/24 was £35,826.

(3) Expense payments (taxable), includes Salary Sacrifice amounts where applicable.

Pension Entitlement of Senior Managers - Pension Benefits

Name and title	Real increase in pension at pension age	Real increase in pension lump sum at pension age	Total accrued pension at pension age at 31 March 2024	Lump sum at pension age related to accrued pension at 31 March 2024	Cash Equivalent Transfer Value at 1 April 2023	Cash Equivalent Transfer Value at 31 March 2024	Real Increase in Cash Equivalent Transfer Value	Employers Contribution to Stakeholder Pension
	(bands of £2,500)	(bands of £2,500)	(bands of £5,000)	(bands of £5,000)	£'000	£'000	£'000	£'000
Paul Roberts - Chief Executive (end 16/04/23)	0	0	0	0	0	0	0	0
Douglas Blair – Chief Executive (from 17/04/23)	0-2.5	50-52.5	50-55	140-145	729	1129	291	0
Sandra Betney – Dir of Finance	0	35-37.5	60-65	170-175	1238	1538	155	0
David Noyes – Chief Operating Officer	2.5-5	0	25-30	0	330	464	82	0
Neil Savage – Dir of HR & OD	0	30-32.5	50-55	145-150	992	1262	152	0
John Trevains – Dir of Nursing (end 23/02/24)	0	0	45-50	35-40	604	766	74	0
Hannah Williams – Acting Dir of Nursing (from 23/02/24)	5-7.5	0	25-30	0-5	267	397	89	0
Amjad Uppal – Medical Director	0	40-42.5	50-55	135-140	969	1251	159	0
Angela Potter – Dir of Strategies & Partnerships	0	25-27.5	60-65	175-180	1284	1554	123	0
Lavinia Rowsell – Trust Secretary	0-2.5	0	5-10	0	66	114	28	0

Paul Roberts chose not to be covered by the pension arrangements during the reporting year.

As Non-Executive members do not receive pensionable remuneration, there are no entries in respect of pensions for Non-Executive Directors.

Median Pay

NHS foundation trusts are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

There has been no change to the highest paid director during the year with the Medical Director being the highest paid director in 2022/23 and 2023/24. The banded remuneration of the highest-paid director in Gloucestershire Health and Care Foundation Trust in the financial year 2023-24 was £205,000 -210,000 (2022-23, £200,000 to £205,000). This is a change between years of 0.36%.

Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind, but not severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

For employees of the Trust as a whole, the range of remuneration in 2023-2024 was from £10,324 to £209,495 (£10,132 to £254,296 for 2022/23). The percentage change in average employee remuneration (based on total for all employees divided by full time equivalent number of employees) between years is 1.1%. The average employee remuneration does not include the element of the pay award for 23/24 that is still under negotiation. The Trust has used actual spend and WTE numbers for calculating the average employee remuneration, except for agency staff where an estimate of the number has been derived from the costs and invoices received. In 2023/24 no employee received remuneration in excess of the highest-paid director. In 2022/23 one employee received remuneration in excess of the highest-paid director with banded remuneration of £250,000 to £255,000. The remuneration of the employee at the 25th percentile, median and 75th percentile is set out below. The pay ratio shows the relationship between the total pay and benefits of the highest paid director (excluding pension benefits) and each point in the remuneration range for the organisation's workforce.

2023/24	25th percentile	Median	75th percentile
Salary component of pay	21,309	27,665	40,045
Total pay and benefits excluding pension benefits	21,707	35,554	49,975
Pay and benefits excluding pension: pay ratio for highest paid	8:1	5:1	3:1

2022/23	25th percentile	Median	75th percentile
Salary component of pay	20,294	26,284	38,821
Total pay and benefits excluding pension benefits	21,839	32,646	48,505
Pay and benefits excluding pension: pay ratio for highest paid	7:1	5:1	3:1

Governors

Governors do not receive remuneration but are paid reasonable expenses in order to perform their role. During the reporting period, Governor expenses totalled £239.40.

Directors

In 2023/24, 16 Directors claimed expenses totalling £11,415.

The above information has been audited.

Douglas Blair
Chief Executive **17 June 2024**

Staff Report

On March 31 2024 we employed 6,084 people across a variety of professions, including doctors, dentists, nurses, Allied Health Professionals, social workers and support staff.

Our staff are categorised as follows:

Permanent employees	4688
Bank staff	1116
Others (fixed term temporary staff and locums)	280

The following table provides a breakdown of the number and percentage of **female and male members of staff:**

Board Members	**Employees**	**Percentage**
Female	8 *	57%
Male	6	43%

*excluding Associate NED / joint non-voting Executive

Senior Clinicians/Manager (Band 8c and above) (Excludes Executives, bank staff, temporary staff and locums)	**Employees**	**Percentage**
Female	112	60%
Male	73	40%

Total staff (Up to Band 8b) (Permanent staff only)	**Employees**	**Percentage**
Female	4044	85%
Male	721	15%

Staff Costs

Staff costs

	Group			
			2023/24	2022/23
	Permanent	Other	Total	Total
	£000	£000	£000	£000
Salaries and wages	167,445	104	**167,549**	163,885
Social security costs	17,140	-	**17,140**	15,437
Apprenticeship levy	891	-	**891**	795
Employer's contributions to NHS pension scheme	30,509	-	**30,509**	27,583
Pension cost - other	143	-	**143**	163
Temporary staff	-	7,449	**7,449**	9,609
Total gross staff costs	**216,128**	**7,553**	**223,681**	**217,472**
Recoveries in respect of seconded staff	-	-	**-**	-
Total staff costs	**216,128**	**7,553**	**223,681**	**217,472**
Of which				
Costs capitalised as part of assets	-	-	**-**	-

Average number of employees (WTE basis)

	Group			
			2023/24	2022/23
	Permanent	Other	Total	Total
	Number	Number	Number	Number
Medical and dental	122	-	**122**	114
Administration and estates	1,067	-	**1,067**	1,051
Healthcare assistants and other support staff	943	-	**943**	1,148
Nursing, midwifery and health visiting staff	1,255	-	**1,255**	1,437
Nursing, midwifery and health visiting learners	14	-	**14**	17
Scientific, therapeutic and technical staff	679	-	**679**	658
Total average numbers	**4,081**	**-**	**4,081**	**4,425**
Of which:				
Number of employees (WTE) engaged on capital projects	-	-	**-**	-

Sickness absence and turnover data

Data items: ESR does not hold details of the planned working/non-working days for employees so days lost and days available are reported based upon a 365-day year. For the Annual Report and Accounts the following figures are used:

The number of FTE-days available has been taken directly from ESR. This has been converted to FTE years in the first column by dividing by 365.

The number of FTE-days lost to sickness absence has been taken directly from ESR. The adjusted FTE days lost has been calculated by multiplying by 225/365 to give the Cabinet Office measure.

The average number of sick days per FTE has been estimated by dividing the FTE Days by the FTE days lost and multiplying by 225/365 to give the Cabinet Office measure. This figure is replicated on returns by dividing the adjusted FTE days lost by Average FTE.

April 2023 to March 2024

Average FTE 2022	Adjusted FTE days lost to Cabinet office definitions	Average sick days per FTE	FTE days available	FTE days recorded sickness absence
a	b	c	d	e
4,084.79	45,654.81	11.18	1,490,948.48	74,062.24

a=d/365
b=e/365*225
c=e/d*225
and d and e are from the ESR Data Warehouse

Please see the link to the NHS Digital publication series on NHS Workforce Statistics for information on staff turnover. The link can be found here: NHS workforce statistics - NHS Digital

Equal Opportunities

We continue to meet our responsibilities as part of the Public Sector Equality Duty (PSED) that are outlined in the Equality Act 2010. As part of GHC's ongoing commitment to Equality, Diversity and Inclusion the Trust appointed a dedicated Equality, Diversity and Inclusion Lead, based within the OD and Leadership Development Team during 2021. The postholder works closely with our Freedom to Speak Up Lead, Health and Wellbeing programmes and represents the Trust in Integrated Care System activity across Gloucestershire.

Our Director of Human Resources and Organisational Development ensures that equality and diversity is represented at all levels of our organisation including at Board level. We work within the parameters of the NHS Equality Delivery System and we recognise the diversity of the community we serve and make every effort to engage with communities to ensure high quality care is received by all who need it. We have implemented both the Workforce Disability Equality Standard (WDES) and the Workforce Race Equality Standard (WRES). These are tools to identify gaps in the work experiences of colleagues from ethnic minorities or those who identify as disabled. In support of our ambitions on equality, diversity and inclusion outlined in our Diversity and Inclusion Policy which was developed in partnership with our trades unions.

We celebrate numerous events during the year, including International Women's Day, Black History Month, and Race Equality Week, whilst supporting campaigns such as the #MyNameIs initiative; encouraging colleagues to add the phonetic spelling of their names to their email signatures. We have also introduced rainbow lanyards to colleagues who make a work-related pledge and the use of pronouns on email signatures.

The Trust has a breadth of systems in place to enable anyone who may experience discriminatory or other forms of unacceptable behaviour to seek support and resolution. These include our "Freedom to Speak Up Guardian" and a cohort of advocates, and "Direct to Douglas". The Trust Diversity Network is well established now, with the support of a range

of specialist networks that focus on supporting and providing a voice for ethnic minorities, LGBTQI+ and colleagues with a disability, as well as a dedicated women's leadership network. Through the Diversity Network and these additional networks, we are working to ensure all colleagues have a strong voice, feel valued and supported and that key Trust decisions are informed by lived experience and developed in collaboration. Additionally, in 2024 we launched our Internationally Educated Nurses Council, to provide a listening, support and engagement forum for colleagues who trained in other countries.

Alongside the afore-mentioned feedback routes, indicators within the Staff Survey, Pulse Surveys, the quarterly Staff Friends and Family Test, WRES and WDES inform the actions we take to address inequality and poor experience. We are proud to maintain our Disability Confident Leader status and pride ourselves and ensure all reasonable adjustments are made to the work environment to enable colleagues to remain in work and prosper. Our values-based and candidate centred recruitment processes supports candidates to perform to the best of their ability throughout their recruitment journey.

We have complied with the national Gender Pay Gap reporting requirements and have an associated action plan to address the issues identified. The reports and associated data have been published on our website here: Gender-Pay-Gap-Update-Report-March-2024.pdf (ghc.nhs.uk)

From a training perspective, we cover Equal Opportunities in our on-boarding induction process, provide access to Equality and Diversity and Human Rights e-learning with high completion compliance, Recruitment training with a focus on EDI requirements and good practice, alongside the provision of additional specialist training from our Social Inclusion Team.

Health and Wellbeing

Working Well is our occupational health service. The service promotes, monitors and helps improve the health and wellbeing of people in work – both within our Trust and for a variety of external public and private sector organisations. Working Well is accredited fully to the 'Safe Effective Quality Occupational Health Service' (SEQOHS) national quality standards set by the Faculty of Occupational Medicine. This accreditation provides independent and impartial recognition that Working Well has objectively demonstrated its competence, as defined by the SEQOHS standards, to a team of trained assessors.

The service offers independent advice both to managers and employees, which includes guidance on how to support people to stay in work, how to return to work safely following a period of absence, as well as assessments of the health risks associated with the workplace. The latter has been particularly relevant during the last few years in relation to COVID-19 and where the service undertook extensive contact tracing in order to control the spread of the virus as well as welfare calls to those colleagues who were unable to attend work. The team also supports colleagues with advice and guidance regarding vaccination and other requirements.

The service has a team of counsellors who provide face to face/virtual support, and the specialist occupational health physiotherapists also work very closely with the Trust's rapid-access physiotherapy self-referral service for colleagues to ensure our people receive

support for musculoskeletal issues. Our counselling services provide a wide range of services from Integrative Counselling, Acceptance and Commitment Therapy, Compassion Focused Therapy, Cognitive Behaviour Therapy and Eye Movement Desensitisation and Reprocessing. Working Well continues to play a key part in our annual flu vaccination programme.

Working Well is supported by the Wellbeing Line, a mental health support and signposting service for teams and individuals working within health and social care across the wider ICS. This service is hosted by the Trust on behalf of the system.

Through VIVUP, our Employee Assistance programme, we provide additional 24/7 telephone counselling service for all colleagues. Additionally, there is enhanced psychological support, a comprehensive intranet section signposting colleagues to support, alongside monthly health and wellbeing newsletters, a salary finance scheme, and investment in colleague rest areas, including outdoor seating for colleagues to be able to take restful breaks away from their work environment.

Engagement

Colleagues have access to information and are able to contribute views through a number of different communication mechanisms. Our Executives publish blogs and the Chief Executive offers “Direct to Douglas” as an engagement opportunity for colleagues. Our weekly colleague e-bulletin is called “Indi-to-go”, and we provide two-way monthly Bite-Sized colleague briefing sessions, which enables a flow of key information to and from their teams. We also publish comprehensive news updates, policies and other information of relevance and interest to colleagues on Indigo – our intranet, which also enables discussion forums. There are a number of other Trust-wide gatherings, such as our Senior Leadership Network, which acts as an opportunity for leaders to be kept up to date and involved in key developments. This forum supports the development of new ideas whilst providing an opportunity for leaders across the Trust to feedback on the issues that concern them; working together to co-produce solutions. Our Foundation Trust elected Staff Governors meet regularly with board directors and members of the Corporate Governance team to ensure good engagement, involvement and communications. In addition, we host a monthly Staff Forum for colleagues across the Trust to enable them to raise issues, concerns, and develop solutions. This ensures engagement at all levels. We also enable colleagues to feedback their views on a range of subjects through regular surveys and the national Pulse Survey. We have an established Facebook group, with a membership of circa 1200 colleagues.

We work in partnership with non-medical Staff Side colleagues through the formal Joint Negotiation and Consultative Forum, which meets bi-monthly. With medical colleagues we meet regularly through the Local Negotiating Committee. In addition, we encourage participation from Staff Side representatives, and colleagues at all levels from across the Trust. These mechanisms are used to consult with colleagues, share Trust performance, seek feedback, to review and create workforce policies and procedures, as well as co-developing initiatives.

Trades Unions and Professional Association colleagues are encouraged to attend and participate in the One Gloucestershire Social Partnership Forum which meets quarterly to

discuss workforce matters within the ICS. The Trust also participates in the South West Regional Social Partnership Forum.

Staff Side representatives, including Safety Representatives, meet regularly with managers to discuss, monitor and share a range of information on health and safety; health and wellbeing; and other related workplace health issues. We also work closely with our local Counter Fraud Service to ensure policies and procedures are “fraud proofed”. The service provides regular briefings, training and refreshers to colleagues to maintain fraud awareness and best practice.

Speaking Up

We actively promote a speaking up culture, through our Freedom to Speak Up Guardian, who works closely with the National Guardian’s Office, reporting regularly to the Trust’s Board of Directors.

We firmly believe that to improve safety and make our Trust a better place to work, we need a culture that places less emphasis on blame when things go wrong and more importance on transparency and learning from mistakes.

Our Freedom to Speak Up Guardian is supported by an extensive advocate network following The National Guardian’s Office guidance. This sets out principles for the development and support of Freedom to Speak Up Champion networks. Engagement and training continue to refresh, raise awareness and promote the value of speaking up and support and sign post colleagues

Reward and Recognition

The Trust runs annual Better Care Together Awards, to celebrate the outstanding commitment, dedication, care, compassion and expertise of our colleagues.

We also hold regular Long Service Awards to highlight the long service of colleagues who have worked for the NHS for 20, 30, 40 or 50 years.

In addition, some teams and services hold their own award events. For example, the Apprenticeships Team holds an annual awards event and the Estates and Facilities Team present an ‘Employee of the Month’ award. We also promote awards such as the NHS Parliamentary Awards, and regularly submit nominations.

The Trust actively celebrates national profession days such as International Nurses Day, Mental Health Nurses Day and National Apprenticeship Week with promotional campaigns to highlight and thank individuals who consistently make a difference to the communities we serve.

The Trust does not operate performance related pay but does operate an annual local Consultant Clinical Excellence Award (LCEA) Scheme.

Staff Survey and Staff Friends and Family Test

The Trust participates in the annual NHS Staff Survey, supplementing this with a quarterly People Pulse Survey and additional ad hoc surveys. While colleagues also have a breadth of routes to feed back their views and experiences of work, the Staff Survey provides the most in-depth and comprehensive analysis of how colleagues view the Trust as an employer and as a provider of care.

The most recent results present a further improved position in terms of how colleagues rate the Trust over last year. The Trust also compared very positively against South West provider trusts and also mental health, learning disabilities and community peers. Within the region, the Trust's overall ratings were ranked 1st= amongst all NHS provider trusts. This mirrored last year's ratings. Additionally, across England, the Trust was rated 5th best mental health, learning disabilities and community employing trust.

The key headlines from the Trust's 2023 Staff Survey results for substantive colleagues are:

- Response rate increased to 58% compared with 55% (2022) and 53% (2021). This compares with the average national NHS response rate of 48%
- Improvements in Friends & Family Test (Place to Work & Place to Receive Treatment) - both 10% above benchmark comparator average at 73.39% and 76.62% respectively
- Improved ratings across all Seven People Promise themes, 6 above average, one – We Work Flexibly – average
- In Staff Engagement & Morale themes, results improved from 2022 & remained above both benchmark sector & NHS averages
- Compared with 2022, circa 60% questions have improved ratings, 39% have worsened & 1% remained the same
- Decreases in the number of colleagues thinking about leaving or looking for another job in next 12 months
- Increases in colleagues feeling they have the both the opportunity and are able to access learning and development activity
- Increases on positive scores on majority of questions relating to immediate line manager support/relationship
- Increase in ratings that colleagues feel supported to develop their potential

Colleagues' ratings of how the Trust performs against the 7 People Promise Themes and two supplemental Themes, is outlined below.

Theme	National Benchmarking Group Average	2023 GHC score
We are compassionate & inclusive	7.58	7.73
We are recognised & rewarded	6.41	6.54
Each have voice that counts	7.01	7.11
We are safe and healthy	6.38	6.51
We are always learning	5.93	6.05
We work flexibly	6.84	6.84

We are a team	7.18	7.23
Staff Engagement	7.11	7.27
Morale	6.17	6.38

While the improved progress has been hard won, there are still some hot spot teams and areas in terms of both responses & ratings. Mental Health inpatients, discrimination, appraisal effectiveness & pay satisfaction are particular hot spots which the Trust is taking action to improve on.

Historically the Staff Survey was only issued to substantive colleagues and excluded Bank workers. For the 2022 Staff Survey all NHS organisations were provided with a voluntary option to run an additional survey for Bank Only workers. The Trust took this option and ran its first ever survey for bank staff then. For 2023, the Survey has become mandated for all trusts.

For the bank worker colleague results, key Trust headlines include:

- a response rate of 22% just below the 23.4% rate for 2022. At the time of writing, no national comparison data was available.
- Six of out of seven People Promise themes improved scores and one dipped slightly (Voice)
- In the supplemental Staff Engagement & Morale themes, results both improved from 2022
- Bank colleagues rated the Trust higher than substantive staff in three out of seven People Promise themes as well as for Engagement & Staff Morale
- Increase in the number of bank colleagues who feel valued by their line manager, recognition of the positive impact the appointment of a Clinical Support Manager for Temporary Staffing has had in supporting bank workers
- Bank colleagues rated the Friends and Family Tests to receive treatment at 73.6% & as a place to work at 73%

Our priorities

Whilst the Staff Survey results for 2023 are positive and reflect generally improved rating, we continue to recognise that are differences between directorate/service and professional group scores as well as thematic elements to address with room for much more improvement.

The focus on improving during 2024/2025 is on four areas:

- Anti-discrimination (particularly harassment and violence at work from patients): Results illustrate an increase in the number of incidents staff are subjected to from patients & families. Discrimination on the grounds of ethnicity is a hot spot with a 9% increase over last year. We also see that Bank colleagues score higher in comparison to substantive with regard to experiencing harassment. We have begun a programme or work on this, launching our new Anti-discrimination Abuse Road Map, toolkit, resources, workshops and video earlier in March 2024.

- Flexible working: We will be looking to find out what we could do to get from average to top quartile in our working flexibly scores. The appointment of our new People Promise Manager will support this

- Health and Wellbeing: We are continuing to identify themes & hot spots across our services areas / teams, & planning to take further targeted action.

- Internationally Educated Nurses: Responses suggest we need to better understand the often different experiences of our IEN workforce. We've started working with our IEN Council on these. This is particularly in order to help support out top Trust priorities of Recruitment and Retention.

Expenditure on consultancy

In 2023/24 our consultancy cost totalled £24k. During 2022/23 our consultancy costs totalled £44k.

Political Donations

The Trust does not make political donations.

Off-payroll engagements/arrangements

Table 1: For all off-payroll engagements as of 31 Mar 2024, for more than £245 per day and that last for longer than six months	**Number**
No. of existing engagements as of 31 Mar 2024	31
Of which, the number that have existed:	
for less than one year at the time of reporting	11
for between one and two years at the time of reporting	7
for between two and three years at the time of reporting	7
for between three and four years at the time of reporting	1
for four or more years at the time of reporting	5

Table 2: For all off-payroll engagements between 1st April 2023 and 31 March 2024, for more than £245 per day	
	Number
Number of temporary off-payroll workers engaged between 1st April 2023 and 31 March 2024	11
Of which:	
No. not subject to off-payroll legislation	0
No. subject to off-payroll legislation and determined as in-scope of IR35 *	11
No. subject to off-payroll legislation and determined as out of scope of IR35*	0
the number of engagements reassessed for compliance or assurance purposes during the year	0
Of which: no. of engagements that saw a change to IR35 status following review	0

* A worker that provides their services through their own limited company or another type of intermediary to the client will be subject to off-payroll legislation and the Trust must undertake an assessment to determine whether that worker is in-scope of Intermediaries legislation (IR35) or out-of-scope for tax purposes

Exit packages

We are required to publish information on our use of exit packages during the year, with comparative tables for the previous year.

There were no Exit packages paid in 2023/24 or 2022/23

Early retirements due to ill health

Early retirements due to ill health	31 Mar 2024 2023/24 £000	31 Mar 2024 2023/24 No.	31 Mar 2023 2022/23 £000	31 Mar 2023 2022/23 No.
No of early retirements on the grounds of ill-health		6		1
Value of early retirements on the grounds of ill-health	213		4,659	

Trade Union Facility Time

The Trade Union (Facility Time Publication Requirements) Regulations require NHS foundation trusts with at least one trade union representative and at least 49 full time equivalent employees during any seven of the twelve-month periods of the annual report to report the amount of facility time granted. This is captured in the following table for the period in question.

Period Covered: 1 April 2023 to 31 March 2024	
Number of employees who were relevant union officials during the relevant period	34
% time spent on facility time over this period spent a) 0%, b) 1%-50%, c) 51%-99% or d) 100% of their working hours on facility time	a) 0% x 13 b) 1%-50% x 19 c) 51-99% x 2 d) 100% x 0
Percentage of the total pay bill spent on facility time	0.0337%
Total number of hours spent on paid trade union activities i.e. Joint Negotiating & Consultative Forum/ Local Negotiating Committee, Safety, Health and Environment Committee, case work, trade union training courses, conferences etc.	Total hours for period: 3270.50

Compliance with the NHS Foundation Trust Code of Governance

The Code of Governance for NHS provider trusts (the Code of Governance) was published in October 2022 and has been applicable since 1 April 2023. It replaces the previous NHS Foundation Trust code of governance issued by Monitor.

The Code of Governance sets out a common overarching framework for the corporate governance of NHS providers (being NHS trusts and NHS foundation trusts), reflecting developments in UK corporate governance and the development of integrated care systems. Providers must comply with each of the provisions of the code or, where appropriate, explain in each case why the provider has departed from the code.

NHS foundation trusts are required to provide some disclosures in their annual report to meet the requirements of the Code of Governance. Schedule A to the Code of Governance summarises the relevant provisions in the document.

The table below replicates schedule A to the Code of Governance to list the required disclosures. It also includes some requirements not listed in schedule A to the Code of Governance but are required by the FT ARM.

Reference	Code of Governance requirement	Trust response
A 2.1	The board of directors should assess the basis on which the trust ensures its effectiveness, efficiency and economy, as well as the quality of its healthcare delivery over the long term, and contribution to the objectives of the ICP and ICB, and place-based partnerships. The board of directors should ensure the trust actively addresses opportunities to work with other providers to tackle shared challenges through entering into partnership arrangements such as provider collaboratives. The trust should describe in its annual report how opportunities and risks to future sustainability have been considered and addressed, and how its governance is contributing to the delivery of its strategy.	The Trust actively engages in the Integrated Care Board and the wider Integrated Care Partnership ensuring the alignment of priorities and objectives and the delivery of integrated healthcare. We are active members of our 6 integrated locality partnership forums and have participated in the approach to take forward Integrated Neighbourhood Teams in conjunction with our Primary Care Networks. The Trust has taken on delegated responsibility for the delivery of the Community Mental Health Transformation programme, providing strong and effective leadership to enable the programme to have a strong emphasis on co-production and to work collaboratively with partners from across our voluntary, community & social enterprise sector and the people who use our services. We now support 6 locality community partnerships working with a range of voluntary sector organisations across the county. We are currently operating effectively in two provider collaboratives – The South West Provider collaborative hosted by Devon Partnership NHS FT covers Adult Secure/Learning Disability and perinatal services and the Thames Valley Provider Collaborative in the South East hosted by Oxford Health NHS Trust providing Children and Adolescent Mental Health/Eating Disorders services.

Reference	Code of Governance requirement	Trust response
		The Board reviews the opportunities and risks associated through clear tender assessment processes and via our business planning processes with all risks captured and reviewed through the Board Assurance Framework
A 2.3	The board of directors should assess and monitor culture. Where it is not satisfied that policy, practices or behaviour throughout the business are aligned with the trust's vision, values and strategy, it should seek assurance that management has taken corrective action. The annual report should explain the board's activities and any action taken, and the trust's approach to investing in, rewarding and promoting the wellbeing of its workforce.	The Board assesses and monitors culture corporately, by services and professions via the Great Place To Work Committee. The committee overseas delivery of the People Strategy and the Health and Wellbeing Strategic Framework. Its approach also involves utilisation of the Staff Survey, Pulse Surveys, Friends and Family Tests plus ad hoc surveys alongside related action plans. Additionally, 6-monthy Freedom To Speak Up Guardian and Guardian of Safe Working Reports and actions are reviewed. Similarly, Internal Audit have been used in 2023/24 to review barriers to raising concerns and there is a related action plan being overseen by the Audit Committee. Where necessary the Executives have commissioned service specific culture reviews using external expert partners.
A 2.8	The board of directors should describe in the annual report how the interests of stakeholders, including system and place-based partners, have been considered in their discussions and decision-making, and set out the key partnerships for collaboration with other providers into which the trust has entered. The board of directors should keep engagement mechanisms under review so that they remain effective. The board should set out how the organisation's governance processes oversee its collaboration with other organisations and any associated risk management arrangements.	The Trust is committed to working in partnership and co-producing services with the people who use our services, stakeholders and partners. The Working Together Advisory Committee is made up of a wide representation of partners and Experts by Experience to provide a critical friend and constructive challenge into our approaches and it regularly reviews how the Trust is engaging and collaborating with partners. Significant transformation programmes (eg. Community Mental Health Transformation) have a Partnership Board that oversees the delivery of the objectives of the programme and also a Patient Representation Action Board whose membership comprises of individuals who have used our services and is hosted by Inclusion Gloucestershire to provide an independent voice into our transformation programme. Key partnerships and collaborations include; • 6 district level Integrated Locality Partnerships • 2 regional provider collaboratives • Delivery of specific services in sub-contract/partnership arrangements e.g. sexual health delivered with First Light
B 2.6	The board of directors should identify in the annual report each non-executive director it considers to be independent. Circumstances which are likely to impair, or could appear to impair, a non-executive director's independence include, but are not limited to, whether a director: • has been an employee of the trust within the last two years	This information can be found on page 33 of the Annual Report

Reference	Code of Governance requirement	Trust response
	• has, or has had within the last two years, a material business relationship with the trust either directly or as a partner, shareholder, director or senior employee of a body that has such a relationship with the trust • has received or receives remuneration from the trust apart from a director's fee, participates in the trust's performance-related pay scheme or is a member of the trust's pension scheme • has close family ties with any of the trust's advisers, directors or senior employees • holds cross-directorships or has significant links with other directors through involvement with other companies or bodies • has served on the trust board for more than six years from the date of their first appointment • is an appointed representative of the trust's university medical or dental school. Where any of these or other relevant circumstances apply, and the board of directors nonetheless considers that the non-executive director is independent, it needs to be clearly explained why.	
B 2.13	The annual report should give the number of times the board and its committees met, and individual director attendance	This information can be found on page 39 of the Annual Report
B 2.17	For foundation trusts, this schedule should include a clear statement detailing the roles and responsibilities of the council of governors. This statement should also describe how any disagreements between the council of governors and the board of directors will be resolved. The annual report should include this schedule of matters or a summary statement of how the board of directors and the council of governors operate, including a summary of the types of decisions to be taken by the board, the council of governors, board committees and the types of decisions which are delegated to the executive management of the board of directors.	The Trust's Scheme of Delegation sets out the roles and responsibilities of the Board of Directors, its Committees, the Council of Governors and executive management. Any disputes between the Board and the Council are resolved in accordance with the procedure set out in the Trust's constitution. Details of how the Board and the Council of Governors operate are given in pages 40-48 of this Annual Report.
C 2.5	If an external consultancy is engaged, it should be identified in the annual report alongside a statement about any other connection it has with the trust or individual directors.	This information can be found on page 40 of the Annual Report
C 2.8	The annual report should describe the process followed by the council of governors to appoint the chair and non-executive directors. The main role and responsibilities of the nominations committee should be set out in publicly available written terms of reference.	The role of the Governors' Nominations & Remuneration Committee (For Non-Executive Director terms and conditions) can be found on page 47 of the Annual Report. This includes a summary of the work that has taken place in 2023/24. The TOR for the Committee are available on request and were presented at a

Reference	Code of Governance requirement	Trust response
		public Council of Governors meeting, papers for which are available on the website.
C 4.2	The board of directors should include in the annual report a description of each director's skills, expertise and experience.	This information can be found on page 33 of the Annual Report
C 4.7	All trusts are strongly encouraged to carry out externally facilitated developmental reviews of their leadership and governance using the Well-led framework every three to five years, according to their circumstances. The external reviewer should be identified in the annual report and a statement made about any connection it has with the trust or individual directors.	External Well Led Review conducted in May 2022
C 4.13	The annual report should describe the work of the nominations committee(s), including: • the process used in relation to appointments, its approach to succession planning and how both support the development of a diverse pipeline • how the board has been evaluated, the nature and extent of an external evaluator's contact with the board of directors and individual directors, the outcomes and actions taken, and how these have or will influence board composition • the policy on diversity and inclusion including in relation to disability, its objectives and linkage to trust vision, how it has been implemented and progress on achieving the objectives • the ethnic diversity of the board and senior managers, with reference to indicator nine of the NHS Workforce Race Equality Standard and how far the board reflects the ethnic diversity of the trust's workforce and communities served • the gender balance of senior management and their direct reports.	The role of the Trust's Appointments and Terms of Service Committee (For Executive Director terms and conditions) can be found on page 49 of the Annual Report. This includes a summary of the work that has taken place in 2023/24
C 5.15	Foundation trust governors should canvass the opinion of the trust's members and the public, and for appointed governors the body they represent, on the NHS foundation trust's forward plan, including its objectives, priorities and strategy, and their views should be communicated to the board of directors. The annual report should contain a statement as to how this requirement has been undertaken and satisfied.	The Council of Governors held a joint development session with members of the Board in January 2024 to review the Trust Strategy and to provide comment on the process and content of the annual business plan on behalf of the Trust's members, public, and key stakeholders. Feedback was taken into account when compiling the final version of the document.
D 2.4	The annual report should include: • the significant issues relating to the financial statements that the audit committee considered, and how these issues were addressed • an explanation of how the audit committee (and/or auditor panel for an NHS trust) has	This information can be found on page 40 of the Annual Report

Reference	Code of Governance requirement	Trust response
	assessed the independence and effectiveness of the external audit process and its approach to the appointment or reappointment of the external auditor; length of tenure of the current audit firm, when a tender was last conducted and advance notice of any retendering plans • where there is no internal audit function, an explanation for the absence, how internal assurance is achieved and how this affects the external audit • an explanation of how auditor independence and objectivity are safeguarded if the external auditor provides non-audit services.	
D 2.6	The directors should explain in the annual report their responsibility for preparing the annual report and accounts, and state that they consider the annual report and accounts, taken as a whole, is fair, balanced and understandable, and provides the information necessary for stakeholders to assess the trust's performance, business model and strategy.	This information can be found on pages 25-48 of the Annual Report
D 2.7	The board of directors should carry out a robust assessment of the trust's emerging and principal risks. The relevant reporting manuals will prescribe associated disclosure requirements for the annual report.	This information can be found on pages 25-48 of the Annual Report
D 2.8	The board of directors should monitor the trust's risk management and internal control systems and, at least annually, review their effectiveness and report on that review in the annual report. The monitoring and review should cover all material controls, including financial, operational and compliance controls. The board should report on internal control through the annual governance statement in the annual report.	This information can be found on pages 25-48 of the Annual Report
D 2.9	In the annual accounts, the board of directors should state whether it considered it appropriate to adopt the going concern basis of accounting when preparing them and identify any material uncertainties regarding going concern. Trusts should refer to the DHSC group accounting manual and NHS foundation trust annual reporting manual which explain that this assessment should be based on whether a trust anticipates it will continue to provide its services in the public sector. As a result, material uncertainties over going concern are expected to be rare	This information can be found on page 109 of the Annual Report
E 2.3	Where a trust releases an executive director, eg to serve as a non-executive director elsewhere, the remuneration disclosures in the annual report	This information can be found on page 49 of the Annual Report

Reference	Code of Governance requirement	Trust response
	should include a statement as to whether or not the director will retain such earnings.	
Appendix B, para 2.3 (not in Schedule A)	The annual report should identify the members of the council of governors, including a description of the constituency or organisation that they represent, whether they were elected or appointed, and the duration of their appointments. The annual report should also identify the nominated lead governor.	This information can be found on page 44 of the Annual Report
Appendix B, para 2.14 (not in Schedule A)	The board of directors should ensure that the NHS foundation trust provides effective mechanisms for communication between governors and members from its constituencies. Contact procedures for members who wish to communicate with governors and/or directors should be clear and made available to members on the NHS foundation trust's website and in the annual report.	This information can be found on page 44 of the Annual Report and is available on the Trust's website
Appendix B, para 2.15 (not in Schedule A)	The board of directors should state in the annual report the steps it has taken to ensure that the members of the board, and in particular the non-executive directors, develop an understanding of the views of governors and members about the NHS foundation trust, eg through attendance at meetings of the council of governors, direct face-to-face contact, surveys of members' opinions and consultations	All Board members can attend Council of Governor meetings, and NEDs are required attendees. Two joint development sessions take place each year with the NEDs and Council. Our NEDs have a lead for each locality and our public Governors from that locality are encouraged to link in with them to discuss matters of mutual interest. Executive Directors regularly attend Council meetings to provide reports of interest.
Additional requirement of FT ARM resulting from legislation	If, during the financial year, the Governors have exercised their power* under paragraph 10C** of schedule 7 of the NHS Act 2006, then information on this must be included in the annual report. This is required by paragraph 26(2)(aa) of schedule 7 to the NHS Act 2006, as amended by section 151 (8) of the Health and Social Care Act 2012. * Power to require one or more of the directors to attend a governors' meeting for the purpose of obtaining information about the foundation trust's performance of its functions or the directors' performance of their duties (and deciding whether to propose a vote on the foundation trust's or directors' performance). ** As inserted by section 151 (6) of the Health and Social Care Act 2012)	Not relevant. This power has not been exercised.

Gloucestershire Health and Care NHS Foundation Trust has applied the principles of the Code of Governance for NHS Provider Trusts on a comply or explain basis. The NHS Foundation Trust Code of Governance, most recently revised in July 2014, is based on the principles of the UK Corporate Governance Code issued in 2012.

Douglas Blair, Chief Executive **17 June 2024**

NHS Oversight Framework

NHS England's NHS Oversight Framework provides the framework for overseeing systems including providers and identifying potential support needs. NHS organisations are allocated to one of four 'segments'. A segmentation decision indicates the scale and general nature of support needs, from no specific support needs (segment 1) to a requirement for mandated intensive support (segment 4).

A segment does not determine specific support requirements. By default, all NHS organisations are allocated to segment 2 unless the criteria for moving into another segment are met. These criteria have two components: a) objective and measurable eligibility criteria based on performance against the six oversight themes using the relevant oversight metrics (the themes are: quality of care, access and outcomes; people; preventing ill-health and reducing inequalities; leadership and capability; finance and use of resources; local strategic priorities) b) additional considerations focused on the assessment of system leadership and behaviours, and improvement capability and capacity.

An NHS foundation trust will be in segment 3 or 4 only where it has been found to be in breach or suspected breach of its licence conditions.

Gloucestershire Health and Care NHS Foundation Trust is currently in segment 2 (as at April 2024). Current segmentation information for NHS trusts and foundation trusts is published on the NHS England website: NHS England » NHS oversight framework segmentation

Statement of Chief Executive's Responsibilities as the Accounting NHS Officer of Gloucestershire Health and Care NHS Foundation Trust

The NHS Act 2006 states that the Chief Executive is the accounting officer of the NHS Foundation Trust. The relevant responsibilities of the accounting officer, including their responsibility for the propriety and regularity of public finances for which they are answerable, and for the keeping of proper accounts, are set out in the NHS Foundation Trust Accounting Officer Memorandum issued by NHS England. NHS England has given Accounts Directions which require Gloucestershire Health and Care NHS Foundation Trust to prepare for each financial year a statement of accounts in the form and on the basis required by those Directions.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Gloucestershire Health and Care NHS Foundation Trust and of its income and expenditure, other items of comprehensive income and cash flows for the financial year.

In preparing the accounts and overseeing the use of public funds, the Accounting Officer is required to comply with the requirements of the Department of Health and Social Care Group Accounting Manual and in particular to:

- observe the Accounts Direction issued by NHS England, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the NHS Foundation Trust Annual Reporting Manual (and the Department of Health and Social Care Group Accounting Manual) have been followed, and disclose and explain any material departures in the financial statements
- ensure that the use of public funds complies with the relevant legislation, delegated authorities and guidance
- confirm that the annual report and accounts, taken as a whole, is fair, balanced and understandable and provides the information necessary for patients, regulators and stakeholders to assess the NHS foundation trust's performance, business model and strategy and
- prepare the financial statements on a going concern basis and disclose any material uncertainties over going concern. The accounting officer is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the NHS 68 foundation trust and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned Act.

The Accounting Officer is also responsible for safeguarding the assets of the NHS foundation trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. As far as I am aware, there is no relevant audit information of which the foundation trust's auditors are unaware, and I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in the NHS Foundation Trust Accounting Officer Memorandum.

Douglas Blair, Chief Executive **17 June 2024**

Annual Governance Statement – 2023/24

1. Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the NHS foundation trust's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me. I am also responsible for ensuring that the NHS foundation trust is administered prudently and economically and that resources are applied efficiently and effectively. I also acknowledge my responsibilities as set out in the *NHS Foundation Trust Accounting Officer Memorandum*.

2. 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 risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance 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 of Gloucestershire Health and Care NHS Foundation Trust, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Gloucestershire Health and Care NHS Foundation Trust for the year ended 31 March 2024 and up to the date of approval of the annual report and accounts.

3. Capacity to handle risk

3.1 Leadership of the Risk Management Process

To support the Trust Board and myself as Accounting Officer, the Board has in place:

- An Audit and Assurance Committee, comprising only Non-executive Directors, to review the adequacy of arrangements for risk management and internal control.
- A Quality Committee to review and provide assurance that the appropriate integrated systems, processes and reporting arrangements are in place for all aspects of clinical governance and patient safety.
- A Mental Health Legislation Scrutiny Committee that receives assurance on the measures in place to ensure the Trust's continued compliance with the Mental Health Act, Mental Capacity Act, Human Rights Act and associated codes of practice.
- A Resources Committee to review and ensure assurance on Transformation, Sustainability, Innovation & Performance (all areas including financial).
- A Charitable Funds Committee that oversees the management, in accordance with Charity Commission requirements, of funds held on trust by the Board of Trustees.
- A Great Place to Work Committee that receives assurance on all aspects of workforce and organisational development, and related strategies, supporting the provision of great colleague experience that enables safe, high quality, patient-centred care.
- A Forest of Dean Assurance Committee that receives and provides assurance to the Board on the overarching delivery of the new Forest of Dean Hospital Programme, ensuring it is delivered on time, to the agreed budget and to a satisfactory quality.

These committees, chaired by Non-executive Directors, are directly accountable to the Board and report to it. The Committees' Terms of Reference, membership and objectives are subject to regular self-assessment and review to ensure that they remain sufficiently focussed on relevant quality, performance and financial risks and to further improve coordination between Committees in their support of the Board.

In addition to the Committees outlined above, the Trust Executive meets on a weekly basis and is accountable to the Trust Board for enacting the Trust's strategic priorities. Also, a working together advisory committee has been set up to advise, influence and organise the Trust's work as it carries out the GHC Working Together plan. The advisory committee works to support the goal – "**to have a culture of working together with the people and communities we serve throughout the Trust"** and reports to the Board.

Executive Directors have a portfolio of responsibilities, for which they will act as Executive lead for the Trust, and deliver through partnership working and liaison with Executive colleagues, to ensure that the Trust delivers its ambitions and meets its statutory and regulatory obligations. Lead Executive Directors have been identified for areas including Clinical Governance and Patient Safety, Service Delivery, Finance, Risk Management, Mental Health Act, Infection Prevention and Control, Safeguarding Children and Vulnerable Adults, Security, Service User Experience, Engagement and Partnership Development, Health and Safety, Workforce and Organisational Development and Information Governance. They provide leadership for the management of the risks presented in their areas of responsibility.

3.2 Training for Staff

The Trust has in place a number of policies and procedures designed to ensure the safety of its staff. These policies are supported by a suite of statutory and mandatory training which includes training to enable good quality care to be delivered across our services in both our inpatient units and community services while ensuring that both staff and service users are able to remain safe. Delivery of statutory and mandatory training is monitored within the Great Place to Work Committee, and incidents involving injury to or aggression towards staff are recorded and scrutinised regularly Health, Safety & Security Management Group to identify areas for procedural or policy improvement and ensure that learning is disseminated throughout the organisation. Other Board Committees also reflect on training and development as relates to their remits.

To help minimise the number of incidents, ensure risks are appropriately controlled and to equip staff for their roles, all new staff are required to attend corporate induction training prior to commencing employment with the Trust, and to undertake a local induction during their first week in the work place. These are supported through a range of e-learning modules. For all staff, annual appraisals include a review of training including attendance at courses appropriate to their authority and duties. Monitoring, benchmarking and other means are used to identify examples of good practice that can be introduced into services and systems as appropriate.

3.3 Learning from Good Practice in the Management of Risk

The Trust takes steps to seek out and learn from good practice in terms of the management of risk. This includes compliance with guidance issued by the Department of Health, NHS England, the Care Quality Commission and other regulatory bodies. Additionally, to support the Trust in Learning from good practice it is an active leader and participant in the following groups:

- South of England Mental Health Quality and Patient Safety Improvement Collaborative (a network of eleven NHS Mental Health Trusts in the South of England which is funded and supported by the West of England)
- NHS Providers
- NHSP Community Network
- the South West Academic Health Science Networks (AHSNs).

The Board undertakes regular development in relation to risk, most recently at a Risk Seminar in June 2023 – this focused on improving Board understanding of risk appetite and tolerance in the trust and how to best operationalise risk appetite in its decision making.

The Trust also keeps updated through:

- regular bulletins from its legal advisers and auditors outlining sector developments and good practice, including in terms of risk management;
- development reports from its External Auditor which also highlight relevant guidance in terms of risk management;
- actions arising from Internal Audit reports,
- reviews of incidents to ensure that lessons are captured and implemented in the organisation.

3.3 The Risk and Control Framework

Risk Management Strategic Approach – working with Partners

Through meetings, reports and correspondence the Chair, Directors and Chief Executive have regularly exchanged information about risks with NHS England, the Care Quality Commission and our system partners, including within the Gloucestershire Integrated Care Board (ICB), and Gloucestershire County Council. Whenever possible and appropriate the Trust works jointly with these partners to manage risks. The Audit Committee Chairs of the main system provider partners of the ICB are members of the ICB Audit Committee to support joint understanding and oversight of system risks.

Risk Management Approach

Risk management principles and practical risk management arrangements, including the duties of relevant committees, directors, managers, clinicians, specialist advisors and individual employees, are set out in the Trust's Risk Management framework. The framework is underpinned by, procedures, guidance documentation and training resources that contribute to the management and control of risk. The framework and supporting information have been brought to the attention of all managers and is widely available in all work areas through the Trust intranet. All managers are required to draw the attention of employees to their duties and responsibilities in relation to the identification and control of risks. The Board promotes a culture of openness in reporting without fear of unwarranted repercussions. This is reinforced in the advice and training given to staff.

The Risk Management framework sets out a process for the assessment and prioritisation of risks and describes the level at which risks may simply be monitored, those that must be treated and the level at which the Board must be informed of a risk and ensure that mitigating actions are in place and working. The Policy is kept under regular review and updated as necessary to reflect good practice and changes in practice. The Policy was last updated in May 2023.

Risk Management Process

The Trust has a detailed Risk Management Process which is set out within its Risk Management Policy, which was approved by the Audit and Assurance Committee in May 2023 on behalf of the Board. The framework includes clear roles and responsibilities to ensure risks are recognised and work undertaken to control them using a standardised approach for categorising risk in line with the guidance in the policy, which reflects national guidance.

Responsibilities - Managing and Monitoring of Risks

All colleagues within the Trust, including permanent, part-time, locum, interim bank and agency staff, volunteers, staff on honorary contracts and staff contractors are responsible for ensuring that they*:*

- are familiar with the Trust's risk management policies
- remain aware of local risk issues which may affect or impact upon their working practices
- suggest remedial actions in respect of the management of any local risks
- raise potential risks with their manager for consideration for addition to the Risk Register
- initiate appropriate action, within their sphere of responsibility, to prevent or reduce the adverse effects of risk
- participate in risk assessments as may be relevant to their individual post/specialty
- take reasonable care of the health, safety and security of themselves and others

The ***Trust Board*** supported by the Audit and Assurance Committee has overall responsibility for the management of risk across the organisation. Its specific duties include:

- Reviewing and re-evaluating the risk appetite for the organisation
- Ensuring an effective system of internal control including risk management across the Trust
- Receiving the Board Assurance Framework regularly at Board meetings, and advising on mitigations and actions as appropriate
- Receiving assurance from all Board subcommittees through their minutes with regard to risks, internal controls and assurance, including the Audit and Assurance Committee

Board Committees consider risks at the threshold designated within the Risk stratification matrix that are within their remit and report to the Board where they consider further mitigation action is required.

The ***Chief Executive*** is responsible for risk management in the Trust. The Chief Executive ensures that the appropriate arrangements are in place to manage risk across the Trust and that staff are aware of their specific responsibilities, and processes are in place to identify and respond to training needs of employees. The Chief Executive ensures the Board is aware of the most significant risks for the organisation.

All ***Executive Directors*** are responsible for owning risks as managed in their areas of responsibility. This includes the duty for monitoring local systems of risk identification and control, recording and reviewing progress, escalating concerns where required, and tracking actions detailed within the Corporate Risk Register and Board Assurance Framework. The Lead for Risk Management is the Director of Corporate Governance (Trust Secretary).

The ***Directorate Risk Lead*** is a member of the Trust's workforce whose role and position gives them responsibility for the identification, management and mitigation of risks within their area of responsibility; and appropriate escalation of risk based on their risk score.

Risk leads are expected to take an active lead in ensuring that risk management practices and systems of internal control pertinent to their remit, are of the highest possible standard. Supporting the management of risks to reduce the risk score down to the target acceptable to the Trust where possible.

The ***Risk Manager*** is responsible for the management and oversight of the Corporate Risk Register and ensuring appropriate co-ordination with the Board Assurance

Framework. This role reports to the Trust Secretary. Whilst not owning the risks on the Risk Register, the Risk Manager provides support, advice, challenge and guidance on the management of the risks.

The *Risk Management Group* regularly reviews all reported significant operational risks and all strategic risks to ensure a consistent approach to risk ratings, that risks are being effectively managed in a timely way, escalated as appropriate and serves to enable a robust mechanism to provide feedback to local risk managers in respect of any risks which the Group deems incorrectly rated.

Risks are identified by the following methods:

- operational risks may be identified at any time by any member of staff. Such identification may result from any number of factors which may include the direct observation / identification of issues of concern within the workplace,
- emergency escalation processes
- Board and its Committees
- internal risk assessments of routine working practice
- internal audits, both clinical and non-clinical, of routine working practices
- internal evaluations that may include quality visits, peer reviews etc
- external evaluations that may include Care Quality Commission inspections, Healthwatch reports etc;
- external guidance or alerts that are issued by the Department of Health & Social Care, NHS England and successor bodies
- a trend in under-performance within a particular service
- a trend in incidents or concerns arising from Serious Incidents Requiring Investigation (SIRI)
- a trend in complaints or other related quality issues
- a concern regarding a legal claim or Coroner enquiry
- Raised by colleagues at appropriate organisation forums [e.g. Team meetings]
- Fraud / Bribery /Corruption – response to the Trust's Counter Fraud, Bribery and Corruption policy.

Risk analysis and assessment

The Trust adopts the NHS National Patient Safety Agency (NPSA) matrix for assessing and analysing risk. An operational risk will be considered to be effectively closed when it is considered that the target risk score has been achieved and is sustainable. Risk closure is confirmed by the Risk Management Group. The combined risk management module on the Datix system is used to record all risks that are identified by the Trust and has a number of fields (some mandatory) which helps ensure that risks are consistently categorised and ownership recorded. A key category will to ensure that the risk is correctly allocated to a Locality or corporate directorate.

Risks will be input to the Datix system by colleagues who will have received appropriate training on risk management principles and the Datix system. The system's functionality will alert the Risk Manager of any new risk thereby providing an oversight control before the risk is signed off on the system.

Risk Appetite

The Board has set its Risk Appetite in line with good practice guidance following comprehensive consideration by the Board. The Risk Appetite is kept under ongoing review and informs the management of Risk through the organisation both within the Corporate Risk Registers and the Board Assurance Framework. The Risk Appetite was last reviewed and updated in September 2023.

How significant/high level risks are managed:

Significant/high level risks and those outside their agreed risk tolerance are escalated through local governance routes to the Executive Lead. These will be recorded with

details of the risk owner and actions on the risk registers. All identified risks of this nature have robust plans and monitoring arrangements in place. These are reported to the relevant Executive Director and progress monitored through the Board sub-committees.

Board Assurance Framework
The design of the Board Assurance Framework (BAF) was agreed by the Board. It adopts the NHS standard format and uses the BAF to identify risks to the delivery of the Trust's strategic objectives and also to capture the controls and assurance in relation to strategic risks. The Board and sub-committees review the BAF regularly, and update it to reflect progress in managing risks and environmental changes or concerns. The BAF is fully reviewed by the Board twice a year and quarterly by Board Committees and it informs the Chief Executive in completing the Annual Governance Statement at the end of each financial year. The development and maintenance of the BAF is the responsibility of the Director of Corporate Governance (Trust Secretary).

Strategic risks are defined as those risks that, if realised, could fundamentally affect the way in which the Trust exists or operates, and that could have a detrimental effect upon the Trust's achievement of its strategic objectives.

Strategic risks are identified by Directors, and are aligned to the Trust's outline strategic objectives. The nominated lead for each strategic risk will be responsible for identifying controls and sources of assurance to ensure that these controls operate effectively. Any gaps will be identified and action plans put in place to strengthen controls Risks will be assigned to board or board committees for consideration at each meeting to provide appropriate visibility, monitoring and assurance.

Incident Reporting
All incidents are reported via the Trust's web-based incident and risk reporting system, Datix. Staff are trained in how to report incidents and this forms part of the Trust's corporate induction programme for new staff. Incidents are analysed on a quarterly basis and reported to the relevant committees within the Trust with patterns and trends identified to inform future actions.

Conflict of Interests Policy
A policy is in place to enable the Trust and its staff to manage conflicts of interest, this is in line with the guidance issued by NHS England in 2017 and includes provisions relating to interests, gifts and hospitality. Those elements of the policy relating to Directors and Governors have also been incorporated into the Trust's constitution to provide a sound footing for the open, honest and transparent management of potential conflicts. This Policy is regularly reviewed and updated where necessary.

The Foundation Trust has published on its website an up-to-date register of interests, including gifts and hospitality, for decision making staff (as defined by the Trust with reference to the Guidance) within the past 12 months as required by the Managing Conflicts of Interest in the NHS Guidance.

Staff Speaking Up
The Trust is committed to delivering high quality services and in conducting its business with honesty, openness, candour and integrity promoting a culture of openness in which all colleagues are encouraged to speaking up without fear of suffering detriment. The Trust has fully integrated the need for colleagues to speak up in line with the recommendations and in response to the independent 'Freedom to Speak Up' review 2015, led by Sir Robert Francis QC, and highlights the Trust's commitment to fostering a culture of safety and learning in which all colleagues feel safe and supported. These have been integrated into the revised national Freedom to Speak Up Policy which describes the various routes that colleagues can choose to speak up.

To complement the above policy the Trust has a Freedom to Speak Up in house Application, enabling colleagues to have an anonymous and confidential dialogue with the Freedom to Speak Up Guardian. This is highlighted on an ongoing basis, for example through global emails, updates from the Freedom to Speak up Guardian and through Corporate Induction etc.

The Trust has appointed and invested in, the Ambassador for Cultural Change, a unique role which incorporates the Freedom to Speak Up Guardian. She operates independently, impartially and objectively on all matters relating to concerns raised in the workplace, taking a visible leadership role in promoting the processes through which these concerns can be raised (including trust and confidence in the processes themselves). The wider role remit plays a key role in promoting a culture of transparency and service user safety.

To enhance the role and to ensure further visibility and diversity throughout the Trust, the Freedom to Speak Up Guardian is supported by a network of Freedom to Speak Up Champions, and the Trust leadership to support the organisation in becoming a more open and transparent place to work, where all colleagues are actively encouraged and enabled to speak up safely.

In addition to these routes of speaking up, the Trust has an additional and more informal way of making direct contact with the Chief Executive, to raise an issue or an idea or let him know when a colleagues feels things are not going right. Messages are reviewed by the Chief Executive each week (or his deputy when he is on leave), and are discussed with the Executives as appropriate to agree any follow up actions. The colleague raising the issue receives a personal response from the Chief Executive within 14 days.

Performance Management
The Trust's Business Intelligence Team supports Operational and Corporate services with information reports that identify data quality risks and provide service performance insight to inform decision and assurance. Supported by a Data Quality Working Group, the Business Information Management Group meets regularly to monitor and oversee the performance of the organisation across all aspects of data activity to ensure that services are delivered to the highest possible standards for patients and service users.

In performing this function, the Group engages with senior leaders, stakeholders and information user groups who utilise information reporting systems data to identify risk, resolution and inform clinical and management decisions. It ensures that systems are in place through an integrated business platform for the effective performance management of contracts and services, and to support continuous improvement and service development.

The Business Intelligence Management Group acts as an assurance function to the Trust's Resources Committee and provides a forum for escalation of risks and issues that have not been resolved at a service delivery level. The group is required to prioritise and commission any necessary action required to fulfil this duty.

The performance reports produced are subject to robust challenge from management and the Board. To support this Service Directors and managers meet regularly with their respective teams to discuss any performance and finance concerns to inform the corporate awareness to developing risks and identify potential issues. Review meetings are held regularly with commissioning colleagues to provide assurance, give early warning of any potential quality or performance issues, and seek joint solutions where appropriate. **Collectively this ensures accurate reporting to the Trust Board against local and national operational and contractual targets.**

In addition to these control mechanisms, the Trust undertakes its own quality assurance reviews, audits and benchmarking exercises on a frequent basis across all services. The Trust takes advantage of a number of benchmarking opportunities which allow measurement of Trust service performance against local and regional comparators.

Financial performance is closely monitored by the Trust Board and Resources Committee at each meeting to ensure that financial plans are realistic and achievable, and that savings and expenditure plans are realised in accordance with the Trust's agreed financial plan and its external financial obligations.

Emergency Preparedness
The Trust has contingency response plans and a robust business continuity process to support the emergency preparedness assurance process. These processes demonstrate the Trust's ability to adapt to variations in demand throughout the year, and respond to risks such as staffing availability, severe weather, service pressures, increased demand on services, and bed availability. The Trust also considers its response as part of the Gloucestershire Integrated Care System. These plans and processes are subject to scrutiny both by the Executive and by the Board's Quality Committee to ensure not only that the Trust's own services are prepared, but that partners, are able to support the local health economy in maintaining patient flows within acute hospitals. An ICS Mutual Aid Agreement is also in place to allow sharing of staffing resources across partner organisations.

The Trust's systems are subject to regular major incident testing, to ensure that the Trust has adequate capacity, systems and expertise to respond to a major incident in the area. Plans for and outcomes of these tests are reported to the Audit and Assurance Committee. Cyber security risks, particularly those relating to clinical and other IT systems, are also captured in the annual data security standards declaration submitted by the Board each year to NHS Digital.

Clinical Audit and Assurance Processes - The Trust regards clinical audit and clinical assurance processes as important tools in promoting the adoption of clinically effective practice and is committed to maintaining an effective programme of review which includes participating in national audits.

Internal Audit - The integrity of the Trust's arrangements for both general and financial management and control is a fundamental requirement of sound risk management. The Trust actively commissions a comprehensive programme of internal audit designed to provide assurance on the main risks of the Trust, and responds positively to the auditor's findings and recommendations.

A full programme of internal audit reviews was completed for the year ending 31 March 2024. Audits are classified in relation to Design Opinion and Design Effectiveness with the levels of assurance defined as substantial, moderate, limited, no.

Recommendations are classified as high, medium or low risk as appropriate. 3 high risk findings were reported overall, across the internal audit programme. The Trust's Audit and Assurance Committee continues to monitor progress, to provide assurance that improvements to these processes have been progressed and embedded.

Health and Safety – The Trust has in place a qualified Health & Safety team to ensure compliance with current relevant legislation. The team also provides assurance to Trust board that a reliable H&S provision is being maintained and that, pro-active work is undertaken alongside day to day work that is essential in order to support colleagues across the Trust with Health and Safety which is central to the welfare of staff, patient/service users, contractors and other visitors.

The H&S team conduct audits in line with work programme agreed at Health & Safety and Security Management Group. (HSSMG)

The team monitor and reviews H&S processes, procedures and documentation across the Trust giving advice, guidance and support where required.

All staff complete Health, Safety and Welfare level 1 eLearning along with local induction at their work location. This training is refreshed every three years.

Essential to role face to face training has been implemented for colleagues with managerial responsibilities Band 7 and above i.e. with appraisal responsibility.

The work of the H&S team is monitored and reviewed via the HSSMG.

Quality Governance

The Trust has robust arrangements in place to monitor and improve the safety, experience and effectiveness of care provided to those who use our services, to support delivery of NHS England's Quality Governance Framework, and to provide the Board with evidence which in turn enables the Board to make an informed declaration of compliance to NHS England as and when required.

Quality is a central element of the Trust's vision and values, organisational strategy, and annual business plan. Together with the Quality Report, these mechanisms enable the Board to take assurance that quality governance is embedded into the organisation. For 2023/24 the Trust produced a quality report in line with its usual processes, which include engagement from stakeholders. The report will be available on our website.

The Board is supported in identifying risks to quality through the work of its committees, notably the Quality Committee which reviews quality matters on a bi-monthly basis as a minimum, is constantly challenging of what we can do to continuously improve, and reports to the Board on these issues. The Quality Committee is supported by a monthly management meeting, which undertakes detailed scrutiny of safety and quality issues and provides onward assurance to the Quality Committee.

The Audit and Assurance Committee also considers quality and the governance processes, and is supported by a programme of internal audits. Aspects of quality which are considered to be higher risk are included in the clinical audit and assurance programme, with action plans arising from these audits being monitored by the appropriate committee to ensure implementation and delivery of the intended outcome. Care Quality Commission outcome standards are allocated to specific directors, and both the Board and the Quality Committee receive regular reports on CQC compliance. The Trust is fully compliant with the registration requirements of the Care Quality Commission.

Board agendas include a number of standing items relating to quality, including reports on Patient Safety and Serious Incidents, Learning from Deaths, Quality Report monitoring. A comprehensive monthly performance dashboard provides timely monitoring information on all quality targets, and data assurance processes are in place to ensure that quality information presented to the Board is robust.

The Trust continues to ensure that its response to the publication of the Mid Staffordshire NHS Foundation Trust Public Inquiry (the Francis report), and the subsequent report by Professor Don Berwick 'A promise to learn – a commitment to act: Improving the safety of patients in England' a comprehensive and ongoing programme of engagement in order to identify and embed learning is active, with progress monitored by the Executive. The Quality Committee receives regular updates on safe staffing levels in inpatient wards.

The Board and Council of Governors have jointly developed a number of measures designed to improve quality by enabling both bodies to work more effectively together on an ongoing basis. These include a detailed Governor role description, a detailed Governor induction process, a governor dashboard with key quality indicators, Governor site visits with Non-Executive Directors, ongoing review of working processes and training on the role of the Council.

The Medical Director and Director of Nursing, Therapies and Quality take the executive lead for quality, working closely with the Chief Executive and other Directors, and for assessing Quality Impact Assessments in respect of every cost improvement programme to ensure that adverse safety impacts are avoided and adverse quality impacts other than safety are mitigated. The Director of Nursing, Therapies and Quality is the lead Executive for service experience and complaints. The Board takes an active leadership role in quality in order to promote a quality-focused culture throughout the Trust, and Non-Executive Directors participate in a programme of service/quality visits. Executive Directors visit clinical and non-clinical sites regularly through a range of engagement processes. The organisation is structured to enable quality accountability in appointed Clinical Directors, Heads of Profession, and Lead Nurses. A Quality Management Team provides support in embedding this quality culture and ensuring that learning is captured from complaints, incidents and other initiatives.

The Trust has a policy of Learning from Deaths in Care, in line with guidance, and the Trust Board receives a quarterly dashboard report at a public meeting, setting out relevant data on deaths in care and learning actions taken as a result. The Trust publishes an annual overview of this in its Quality Report.

During the year the Trust participated in a number of initiatives which demonstrate the Trust's commitment to clinical continuous improvement. These activities enable the identification of learning themes which can be implemented within the Trust and fits with our organisational aim to make life better for those who use the Trust's services.

The Trust actively engages with patients, colleagues and other key stakeholders on quality; the Quality Report and public Board papers are published, and quarterly updates on the Quality Report are shared with stakeholders such as the Integrated Care Board, Gloucestershire Health Overview and Scrutiny Committee and Healthwatch and feedback is encouraged and provided within the Annual Quality Report. The Board receives a 'service user story' at each meeting in public, providing an opportunity for the Board to hear first-hand service users' experience of the Trust's services. The Trust is committed to comprehensive stakeholder engagement, as is set out within this statement, to improve and shape our services. The Council of Governors' agenda also includes regular items on service and quality issues, and there is active development of patient and carer experience through the Director of Strategy and Partnerships.

Regular surveys of service users inform the quality debate and help to ensure quality of service. These surveys include a 'How did we do?' survey which combines the "Friends and Family Test" and "Quality Survey" and is used for all Trust services apart from IAPT and CYPS/CAMHS, where alternative service experience feedback systems are in place. Survey results are reported internally, locally to our Commissioners, and nationally to NHS Benchmarking. The Friends and Family Test survey provides a link for people to complete additional Trust Quality Survey questions which provide people with an opportunity to comment on key aspects of the quality of their treatment, such as the provision of information, and the opportunity to be involved in agreeing the care they receive.

During April and May 2022, the Trust underwent a CQC Core and Well-Led inspection which resulted in an overall rating of "GOOD". All actions from this inspection have now been finalised and the Trust's Quality Team have undertaken a fidelity checking process to ensure that all actions have been embedded in clinical practice areas. Fidelity

checking provides a critical evaluation of actions to identify which actions have been fully embedded into practice by providing evidence of any practice change and the impact they had on improving the standard that was identified for development by the CQC.

Through our internal quality and governance monitoring we declared some quality issues to the CQC which resulted in an unannounced visit in October 2023 of our 'wards for people with learning disability and autism' – Berkeley House. This resulted in a change of rating from this service from 'Good' to 'Inadequate'. This did not impact on the Trusts overall rating. The Trust was issued with a Section 31 notice which required us to take additional actions to improve the care delivery in this service. This has resulted in an intensive programme of work for the service and was supported by our system partners to improve the quality of care and to progress the discharge of the patients from the hospital. Improvements have been made and the Trust are now applying to have the notice and restrictions on the registration of this service removed. The application for removal of the notice was supported by our system partners and commissioners.

During 2023/24 the CQC undertook routine Mental Health Act (MHA) visits to a number of our inpatient units. These visits by the CQC are to assess how we comply with the MHA Code of Practice which sets out clear guidance to our registered medical practitioners, approved clinicians, managers and staff of hospitals on the standards that we are expected to achieve to safeguard those people who use those services.

Overall, feedback has been very positive and although there are some areas that we need to improve upon the MHA Inspectors did not raise any immediate concerns in relation to how we apply the MHA.

Review and Assurance – Each level of management, including the Board, frequently reviews the risks and controls for which it is responsible. These reviews are monitored by and reported to the next level of management and the results recorded on the risk register. Any need to change priorities or controls is either actioned or reported to those with authority to act. Lessons that can be learned, from both successes and failures, are identified and disseminated to those who can gain from them. The Board ensures an appropriate level of independent assurance is provided on the whole process of risk identification, evaluation and control.

Information Governance – The Trust maintains a number of systems and processes to ensure that all information, but particularly person-identifiable information, is kept safe, accurate and only shared with appropriate authority and lawfulness.

The Trust has appointed, at Board level, a Caldicott Guardian and a Senior Information Risk Owner to oversee this. A detailed annual report on our Information Governance processes, produced by our Senior Information Risk Owner is available on our website. This report updates in more detail on Information Governance, Clinical Coding and Health Records, Data Quality and Cyber Security.

The Trust's processes and operating practice are driven by the relevant guidance and legislation.

The Trust actively encourages the reporting of information governance incidents and near misses. These are investigated internally where it is appropriate to do so, and incident trends and themes are reported to and reviewed by the Information Governance Group to ensure that learning is appropriately cascaded throughout the organisation. The Trust had 3 incidents during the year which met the criteria for reporting to the Information Commissioner's Office (ICO), as set out in the HSCIC Data Security and Protection Incident Reporting Guidance. There has additionally been one complaint to the ICO. The required steps advised were taken.

Information Governance Controls are continuously reviewed and updated as required in response to increased offsite working and new uses of digital technology. The Trust's IG policies were reviewed and updated.

Involvement – The Trust aims to involve service users, carers, members, the local community and its own staff in matters that affect them and to ensure the manner of their participation will enhance their own confidence that the Trust and its employees will always act professionally, and listen to and take account of their views. The Trust has an established membership and a Council of Governors which represents the interests of constituents and members of the public. This is further enhanced by the Working Together Advisory Committee. The Trust has developed a Working Together Strategy which will improve still further its communication and engagement with stakeholders. The Trust is also a member of both the Regional and local Gloucestershire Social Partnership Fora, which provides an established route for regional and local health and social care employers to engage with and involve local and regional trades unions.

In line with other NHS employers, the Trust undertakes an annual staff survey. The Trust encourages participation in this survey from all colleagues, including from 2022 bank staff, rather than a representative sample. Results of the annual staff surveys are published by NHS England in March. The outcomes of the surveys are reviewed by Board and action plans to address issues raised by the survey results are prepared by the Trust, and approved and monitored through the year by the relevant Board Committee, which provides onward assurance to the Trust Board. Alongside the annual staff survey, the Staff Friends and Family Test has become firmly embedded as a regular quarterly check to determine staff attitudes on the Trust as a provider of care, and as a place to work. Regular NHS Pulse Surveys, alongside ad hoc health and wellbeing surveys are also undertaken.

The Duty of Candour is considered in all the Trust's serious incident investigations, and we include service users and their families and carers in this process to ensure that their perspective is taken into account. We provide feedback to service users, families and carers on conclusion of each investigation. The Trust is a participant in the Triangle of Care programme, a national scheme bringing carers, service users and professionals together to offer support to adult and young carers.

Holding Non-Executives to account - The Council of Governors holds the Trust's Non-Executive Directors to account for the performance of the Board through sessions at each Council of Governors' meeting. This is done by focussing on the activities of a Non-Executive Director in his/her role as the Chair of one of the Board's Committees in providing challenge, triangulating information, and obtaining assurances which may be passed on to the Trust Board. The Council of Governors is aided in this function through review of a Governor Dashboard which enables them to highlight issues of concern to drill into with the Non-Executives. Governors also attend the Trust Board as members of the public, thus enabling them to gain further assurance as to the effectiveness of Non-Executives in holding the Executive to account.

Equality and Diversity – The national NHS EDI Improvement Plan, the Workforce Disability and Race Equality Standards (WDES/WRES) and the Trust's Diversity and Inclusion Policy, provide a basis for ensuring the Trust meets its obligations under the Public Sector Equality Duty (PSED) and the Equality Act 2010. Feedback obtained from service users, carers, volunteers, staff, partner agencies, volunteers and others enables the Trust to reduce health inequalities based on a protected characteristic, reduce stigma and discrimination and improve our working environment and employment practices. The PSED requires the Trust to undertake Equality Impact Assessments (EIAs) on all policies, practices, activities, services and cost improvement programmes. These are then reviewed by trained nominated individuals in the Trust prior to being published on the Trust's intranet. Through the use of EIAs, the Trust can make informed choices, reasonable adjustments or mitigate risks, to ensure people have fair and appropriate

access to high quality care and are not disadvantaged due to protected characteristics. The Trust publishes an annual Equalities Report containing it's pay gap reporting. We also submit data and plans for WDES and WRES annually, and continues to develop its commitment to equality each year by implementing changes to its service planning process and embedding the use of the Equality Delivery System (EDS) into service delivery. The Trust encourages applications from under-represented groups for election as a Governor or appointment as a Non-Executive Director, as well as in other areas of under-representation.

Control measures are in place to ensure that all the organisation's obligations under equality, diversity and human rights legislation are complied with. Human Rights control measures are monitored by the Mental Health Legislation Scrutiny Committee through scrutiny of Key Performance Indicators regarding the Mental Health Act, Deprivation of Liberty Safeguards and Mental Capacity Act, and by scrutinising audits of compliance with requirements to ensure patients and their carers are informed and aware of their rights.

Processes to Assess Risks to Compliance with Trust Licence – section 4 (governance)

In addition to supporting the Trust's Risk Management Strategy, the structures, policies and procedures set out in this Annual Governance Statement also allow the Trust to address risks to compliance with the terms of its licence. One such risk is that the Trust's governance structures and reporting lines may not be sufficiently focussed to enable an appropriate level of oversight of the Trust's operations, management and control. The Trust takes a number of actions to mitigate this risk. The Trust's governance structures are subject to regular review to ensure that they remain fit for purpose and to maintain compliance with relevant legislation, licence conditions and good practice. Committee membership and responsibilities are regularly reviewed and revised where necessary to ensure continued oversight of performance standards.

Alignment of Board and Committee dates where possible ensures that Committees provide appropriate challenge to management and provide onward assurance to the Board based on the latest available information.

The Trust's Annual Governance Statement also provides assurance to the Board that risks to compliance with the terms of its licence are being appropriately addressed. Before signing off its Annual Governance Statement, the Audit and Assurance Committee, in line with its delegated responsibilities from the Board receives and reviews a detailed report summarising the evidence upon which the Board might rely in making each individual declaration within the Annual Governance Statement. The Board also considers reports it has received through the year and takes account of the work undertaken through the year by its Committees in assessing the Trust's performance, overseeing compliance with relevant legislation, and ensuring the efficient, effective and economic operation of the Trust.

The Council of Governors provides a further layer of governance to monitor compliance with the license. The Council receives regular training to support this. In January 2023 it received training from NHS Providers on the Governor Role in System Working following the passing of the Health and Care Act 2022.

Workforce Strategy

We have put in place our 2021-2026 People Strategy. The Strategy takes account of and is aligned with the following national, regional and local guidance and plans:

- The NHS People Plan
- The People's Promise
- Stepping Forward to 2020/21: the mental health workforce plan
- The Gloucestershire ICS People Plan and Strategy.

In late 2023, we completed a mid-term review which confirmed the Strategy remained fit for purpose was aligned with the ambitions of the recent NHS Long Term Workforce Plan, with its key focus on training, retaining and reforming.

The Strategy reflects what matters most to our colleagues and sets out our ambitious but realistic plans for its five-year tenure. It outlines a wide range of plans and priorities, including:

- Attracting and retaining colleagues with a focus on job design, digital enablement, flexible working and innovative roles
- Developing our health and well-being offers to support all colleagues
- Creating a supportive culture with great values and behaviours
- Enabling people to have strong voices, to be influential and empowered
- Ensuring equality, diversity and inclusion are at the heart of what we do
- Offering opportunities for people to reach their full potential, by ensuring they are appropriately skilled to provide consistently great services, that there are succession planning and talent management approaches in place to ensure a sustainable future workforce.

Delivery of the Strategy is supported by three additional strategic frameworks and their action plans – Health and Wellbeing, Learning and Development, and Recruitment & Retention – and is monitored by the Board and the Great Place to Work Committee.

Recruitment within specific staff groups remains a national challenge and a key risk for the NHS. Taking account of NHSE guidelines for 'Safer Staffing and Developing Workforce Safeguards', we have put plans in place and continue to develop these through our strategy to mitigate workforce risks and challenges.

In line with our values we will continue to listen and work in partnership with colleagues as well as patients, carers and communities.

Approach to Workforce Planning

Our approach to workforce planning relies on the output of focussed operational modelling, completed for a number of strategic and transformational priorities across our integrated physical and mental health services as part of the NHS England (NHSE) Operational Workforce Planning self-assessment. Our Trust continues to work with partners across the Integrated Care System (ICS) to identify opportunities for additional training, upskilling and the development of new roles and new ways of working. A small number of GHC colleagues have completed specialist training provided by Health Education England in the use of workforce modelling tools, NHSE demand and capacity training for operational colleagues. We share a system wide approach to workforce planning in partnership with ICS provider colleagues and use this to inform the system workforce narrative and planning submissions.

Key priority areas in 2023-24 included:

- Supporting areas to improve recruitment and retention – particularly focussing on our ICT's, Children's Complex Care and Wotton Lawn inpatient nursing
- Reducing agency use and maximising use of our internal staff bank

- Progressing the objectives detailed in our 3 Strategic Frameworks which cover Recruitment and Retention, Learning and Development, and Health and Wellbeing
- Supporting colleagues to prepare for the movement and reconfiguration of teams into the new Forest of Dean Hospital
- Continued focus on our ambitious Community Mental Health Transformation workstream, with future workforce modelling support from NHS England / Health Education England, presenting both risks and opportunities for workforce in terms of supply, new roles and ways of working, leadership and upskilling
- Continued partnership working with our universities, including the offer of an increased number of student placements to nurture our vital district nursing workforce pipeline
- The successful recruitment and onboarding of International Nurses, providing an important recruitment pipeline of qualified Nursing colleagues

Our approach to workforce has been recognised by the achievement of key awards including:

- Armed Forces Covenant – Employer Recognition Scheme - Silver Award (2022) & Gold Award (2023)
- Quality Mark for Preceptorship (2023)
- NHS Pastoral Care Quality Award for International Recruitment (2023)
- Gloucestershire Apprenticeship Employer of the Year (2022)
- South West Apprenticeship Large Employer of the Year (2023)

Our governance structure integrates finance, workforce and performance considerations at Board level, supported by its assurance committees which meet bi-monthly and consider planning and assurance regarding the affordability, capacity, capability and transformation of the workforce. The Great Place to Work Committee receives workforce key performance indicators (KPIs), including staff survey and friends and family test ratings. The Quality Committee also considers workforce in relation to the safety and quality of our service delivery to our patients including safer staffing, appraisal, statutory and mandatory training.

Within the Gloucestershire Integrated Care System (ICS), workforce plans and issues are shared, discussed and progressed through the ICS Workforce and Organisational Development Steering Groups and their respective subgroups reporting to the operational One Gloucestershire People Board and the ICB People Committee too. The Trust and ICS partners have representation and input to the regional People Board and a range of other related regional workforce meetings.

The Trust's Highest-Level Risks and their proposed mitigations to reduce them to target level

Risk	Mitigations	Assessment
Colleague Recruitment & Retention There is a risk that we fail to recruit, retain and plan for a sustainable workforce to deliver services in line with our strategic objectives.	A range of mitigations are in place, including: International Recruitment – for breadth of areas (including nursing, allied health professionals, social care). Reviewing opportunities to increased Return to Practice recruits for 2024. Remuneration Review and ICS wide cost of living support review to potentially increase attractiveness of opportunities. Improved long term nursing workforce supply modelling ongoing, with work to assess implementation as a south west region. Implementation of the Nursing and Midwifery Self-Assessment Tool and action plan. Reviewed Recruitment & Retention Framework impact. ICS wide recruitment campaigns ongoing. Retention within Trust – facilitation of movement between Teams/services opportunities to be supported. Work to improve attractiveness of NHS careers - Violence and Aggression Strategic Plan, Industrial Relations /Staff Engagement Activities.	A range of revised processes have been developed and are being embedded and further developed. This work is now overseen by the Great Place to Work Committee, Executive Team Meeting and the Sustainable Staffing Oversight Group. The risk has been refocused to incorporate workforce and wellbeing metrics to ensure holistic oversight of recruitment and retention. It is recognised that many aspects of supply, terms, conditions and competitive remuneration remain outside the Trust's immediate control. There is a continuing national shortage of staff, and timescales to resolve are long term Due to these factors recruitment and retention will remain a significant risk, with delays in the current registered staff pipeline continuing to significantly impact our ability to reduce this risk in the short or medium term.
Services not Meeting Population Need There is a risk of demand out stripping supply for services and/or that services operate in a way which does not meet the needs of the population, potentially reinforcing health inequalities	Work continues to respond to this risk: Continued work to build capacity and understanding of self-care and develop more admission avoidance schemes. Continued work to improve joined up working across the county to make best use of Gloucestershire pound.	Demand for our services remains high and monitoring to reflect service operation meets the needs of the population continues to be in development. The Working as One diagnostic intervention identified areas for improvement which are currently being prioritised; the next phase of implementation was

Risk	Mitigations	Assessment
	Continued performance report monitoring & deep dives to focus on patient outcomes. Work to consider further how health inequalities can be measured and targeted as a system. Quality Improvement Hub operation to be further developed to enable project consideration in relation to services meeting population needs. Further work to develop integration of Working Together Advisory Committee within quality improvement processes	mobilised at system level in qtr2/3 2023.There was a pause in activity for winter with further trials being mobilised in q1 24/25. To date relationships with Commissioners remain supportive. We maintain a full suite of service improvement plans which are regularly reviewed at operational and governance level. We have developed a plan to reconfigure service around local partnerships considered by Board August 2023. Data monitoring of services against diversity characteristics to ensure needs of different communities being met requires further development. Quarter 3 saw an improvement on key KPIs including average length of stay, out of area placement and agency and back reliance resulting in a reduction of the overarching risk score. However, it is acknowledged that improvements are not universal across all services and this will be kept under review.

NHS Pension Scheme

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.

Carbon Reduction

The Foundation Trust has undertaken risk assessments on the effects of climate change and severe weather and has developed a Green Plan following the guidance of the Greener NHS programme. The Trust ensures that its obligations under the Climate Change Act and the Adaptation Reporting requirements are complied with.

The Trust committed, in March 2020, to sustainability, with "sustainable" identified as one of the four strategic aims to achieve our vision. In January 2022, the Trust board approved its Green Plan. This commitment was identified following thorough engagement with stakeholders and was supported throughout this process as a core enabler. This is underpinned by a number of strategic priorities, of greatest impact here is to "Focus on sustainable delivery and be a good citizen". An example of this commitment is that the Trust has signed up to the NHS plastics pledge and committed to reducing single use plastics in our catering and office environments**.** Progress against the Green Plan is overseen by the Resources Committee with an annual sustainability report to Board.

Review of economy, efficiency and effectiveness of the use of resources

The Trust has a number of key processes designed to ensure the economy, efficiency and effectiveness of the use of resources. These include;

- Bi-monthly monitoring by the Board of Trust performance in relation to contracts, services, financial performance and associated risk ratios, training and attendance targets, resource usage and the delivery of national and local target trajectories.
- The use of reference cost benchmarks for service review and economic improvement
- The use of Patient Level Information and Costing to enable the Trust to understand better its cost structure, improve the potential for benchmarking, and inform future cost improvement programmes
- The use of internal audit to review the efficiency and effectiveness of corporate business processes
- Active management of NICE Technical Appraisals and Guidelines implementation including planned audits
- Service and pathway redesign within the Trust's services

The Executive has responsibility for overseeing the day-to-day operations of the Trust and for ensuring that resources are used efficiently, effectively and economically.

At a strategic level, the Resources Committee receives assurance on the efficient, economic and effective use of resources and provides onward assurance on these matters to the Board through its bi-monthly summary report.

Internal Audit conducts a review of the Trust's internal control systems and processes as part of an annually agreed audit plan. This review encompasses the flow through the organisation of information pertaining to risk and assurance. It ensures that systems are in place, are appropriate, and can be evidenced by a range of documents available within

the organisation. Internal audits have reviewed the governance arrangements within the organisation over a range of financial and other functions to ensure that there is an appropriate and robust approach to the use of resources.

The Trust knows that colleagues are its biggest resource and account for its highest expenditure. The Trust is committed to minimising its expenditure on agency staff and has put in place a Sustainable Staffing Group led by the Chief Operating Officer working in collaboration with the Director of HR and Organisational Development.

The Trust ended the year with a segmentation rating of 3 under NHS England's System Oversight Framework.

Gloucestershire Health and Care NHS Foundation Trust has built on its existing clinical data quality arrangements and put in place the following actions to support data quality:

- We have aligned our performance monitoring tools and data warehousing to facilitate the needs of a progressive, integrated health and care organization;
- Data quality oversight is provided through a governance structure which includes the Trust's Resources Committee, Business Intelligence Management Group (BIMG) and operationally led Performance & Finance meetings. Collectively these raise the profile of performance and data quality amongst operational leaders and educates them in how to get the most from the Business Intelligence tools and visualisations available;
- Data quality is owned by operational service directors and supported through Business Intelligence (BI) business partnering;
- We have progressed our automated suite of internal data quality reporting tools to support daily monitoring and early warning notifications so operational managers can observe and are alerted to any identified data quality gaps;
- An integrated, single infrastructure platform has been developed that brings many data sources together into one place and has been rolled out to all inpatient and community teams across mental health, learning disability and physical health;
- Patient Tracking Lists have been expanded to provide an overview off all clients within the service detailing waiting times from the referral to treatment and then waiting times between appointments;
- Service level performance scrutiny will continue through focused Service Recovery Action Plans, reviewing all aspects of service performance and data quality focusing on demand, capacity, outcomes and risk

The Trust has processes in place to ensure that data is used to inform reporting and decision making and are subject to a system of internal control and validation. Internal and external reporting requirements have been critically assessed and data provision is reviewed regularly. Data is used to populate a Performance Dashboard which is reviewed by Executives, the Resources Committee, Service Directorates and the Trust Board, subjected to appropriate levels of challenge, and used to inform strategic and operational decision making and monitor performance. The Performance Dashboard contains information about performance in relation to national and local targets and contractual obligations including waiting times, quality targets, internal 'stretch' performance targets and other internal performance measures regarding finance and human resources. Work continues to progress to review the Dashboard to ensure that the Trust is "measuring what matters".

Financial and performance data are subject to scrutiny and challenge by the Resources Committee and the Audit and Assurance Committee, in order to provide assurance to the Board. Non-Executive Directors chairing these Committees will request further clarification and assurance in the event that information initially presented is unclear.

A Clinical System User Group, which covers all clinical systems is in place and provides a forum to ensure that data quality issues arising from the use of the Electronic Patient Record System can be tackled consistently across all Trust services

A number of mechanisms exist to ensure that staff have the knowledge, competencies and capacity for their roles in relation to data quality. Managers monitor staff competencies and development needs through the annual appraisal process, and ensure that staff have access to appropriate training opportunities. The Trust has put training programmes in place to ensure staff have the capacity and skills for effective collection, recording and analysis of data. Clinical System training is provided to all appropriate staff, and support materials are available on a dedicated intranet page. Individual members of staff have their own training records and are responsible for identifying their own individual skill requirements in relation to data quality.

The Trust has a comprehensive suite of care practice policies in place to ensure the quality of care provided to service users. Care practice policies are subject to regular programme of consultation, review and update to incorporate emerging good practice and inform existing training and awareness programmes. An annual programme of local audits measures compliance against these policies, and results are reported to the Quality Committee or Mental Health Legislation Scrutiny Committee as appropriate.

In the development of the annual Quality Account, the Trust draws on several sources of information and data to develop a holistic analysis of its performance against nationally and locally defined quality measures. These have included internal data and information such as clinical audit findings, patient care performance data and NICE compliance. The Trust has also drawn on information from independent studies such as the patient survey, staff survey and achievement of CQUINs, as well as external bodies such as the Care Quality Commission assessment of compliance.

Each year we must produce and publish on our website the organisational Quality Account by 30th June. The Quality Priorities and their progress towards targets form the backbone of the Quality Account and as such are used as a template for the preparation of this document which is a requirement of the Health and Social Care Act 2012. This year the timeline for the quality priorities has been extended to cover a two-year time frame with the ambition that all aspects of each indicator will be in place by the end of Q8 (March 2025).

This triangulated approach provides assurance that the information provided to the Trust Board in its Quality Account is both measured and objective.

We have involved stakeholders including Governors, Healthwatch, Overview and Scrutiny Committee and commissioners in the development of our Quality Account objectives and have taken that opportunity to include many of their very useful comments and suggestions. The comments received indicate an agreement that the Quality Account is representative and that there are no significant omissions of concern. Our commissioners have confirmed that the accuracy of the data presented in the Quality Account accords with the data and information they have available and that there are robust arrangements in place to monitor and review the quality of services. Quality Accounts are produced on an annual basis.

Quality is a central element of the Trust's vision and values, organisational strategy, and annual business plan. Together with the Quality Account, these mechanisms enable the Board to take assurance that quality governance is embedded into the organisation. For 2023/24 the Trust produced a Quality Account in line with its usual processes, which include engagement from stakeholders.

The Trust has a policy of Learning from Deaths in Care, in line with guidance, and the Trust Board receives a quarterly dashboard report at a public meeting, setting out relevant

data on deaths in care and learning actions taken as a result. The Trust publishes an annual overview of this in its Quality Account.

The Trust actively engages with patients, staff and other key stakeholders on quality; the Quality Account and public Board papers are published, and quarterly updates on the Quality Account are shared with stakeholders such as the Integrated Care Board, Gloucestershire Health Overview and Scrutiny Committee and Healthwatch and feedback is encouraged and provided within the Annual Quality Account.

7. Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, clinical audit and the executive managers and clinical leads within the NHS Foundation Trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on performance information available to me. My review is also informed by comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit Committee and Quality Committee, and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The assurance framework provides me with evidence that the effectiveness of controls that manage the risks to the organisation achieving its principal objectives have been reviewed.

The Head of Internal Audit Opinion at the end of the year was moderate assurance “that there is a sound system of internal control, designed to meet the Trust’s objectives, that the controls are being applied consistently across various services.” In forming this view the following has been taken into account:

- The Trust received moderate assurance on the Key Financial Systems – Accounts Receivable audit which is a core controls review and key to our overall annual opinion
- The Trust received substantial assurance in both design and operational effectiveness within the Freedom to Speak Up audit, and substantial assurance over the operational effectiveness of the controls in place within the Transformation Governance processes.
- The Data Protection and Security Toolkit review reported a high confidence in the toolkit submission and assessed the overall risk as ‘low’
- The Trust has reported a year end surplus of £984k against a break-even plan
- All 2021/22 audit recommendations have been successfully implemented, and 81% are complete from 2022/23 audits. The Trust has a good record of implementing audit recommendations
- All recommendations have been accepted by management
- There has been significant engagement from the Executive team and Trust staff in undertaking all reviews completed in year
- While two areas were given a rating of limited operational effectiveness, all recommendations were accepted by management for implementation. The Barriers to Raising Concerns audit review was specifically requested by the Executive team in order to identify where controls could be strengthened in sites with potential for a ‘closed culture’. The Executive team have also recognised the importance of following up on these recommendations and have allocated significant time in the 2024/25 internal audit plan to ensure that the work undertaken has been embedded appropriately.

The following assurances have been considered in maintaining and reviewing the effectiveness of the system of internal control:

- The Board has reviewed its assurance framework.
- The Board or its committees have considered all major assurance reports received by the Trust and ensured action plans were developed to address any weaknesses.
- The Board has received reports on the revalidation of medical staff.
- The Quality Committee has received regular reports on revalidation of nursing staff, and on professional regulation for Health and Social Care staff.
- The Quality Committee has received bi-monthly reports on safe staffing levels.
- The Board has received bi-annual reports on safe staffing levels.
- The Audit and Assurance Committee has reviewed all internal and external audit reports and ensured action is taken to address the recommendations, and has provided an annual report to the Board setting out the Committee's work during the year.
- The Audit and Assurance Committee has received reports on various aspects of internal control, including prompt payment, losses, special payments and waivers, and has received regular reports from the Local Counter Fraud Specialist.
- The Audit and Assurance Committee has considered the risks of material mis-statements in the preparation of the annual accounts.
- The Quality Committee has also considered the results of the monitoring of incidents and complaints to ensure any lessons were carefully reviewed and acted upon.
- The Board and Quality Committee have monitored arrangements for the prevention and control of infection. They have also monitored all service areas and continued the implementation of a substantial clinical governance development plan.
- The Quality Committee has received regular clinical audit reports in order to take assurance regarding compliance with national and local policies and processes, and has requested and received assurance on actions taken to address any identified areas of improvement.
- The Risk Manager has reported on the management of the risk register and supporting processes.
  Non-executive and Executive Directors have visited services and met staff, service users, carers, members and governors as part of an informal programme of review, using virtual processes where necessary.

Conclusion

The Trust firmly believes that it has comprehensive and robust governance processes in place. No significant internal control issues have been identified.

Signed:

Douglas Blair, Chief Executive **17 June 2024**

Quality Report

The Trust has produced a quality account for 2023/24 with engagement of stakeholders. The report has been published on our website.

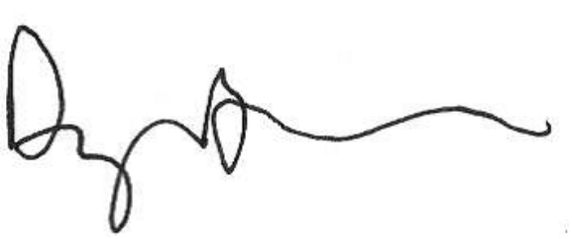
Foreword to the accounts

Gloucestershire Health and Care NHS Foundation Trust

These accounts, for the year ended 31 March 2024, have been prepared by Gloucestershire Health and Care NHS Foundation Trust in accordance with paragraphs 24 and 25 of Schedule 7 within the National Health Service Act 2006.

Gloucestershire Health and Care NHS Foundation Trust provided mental health services and physical health services to the population of Gloucestershire.

Signed



Douglas Blair
Chief Executive
17 June 2024

Consolidated Statement of Comprehensive Income

		Group	
		2023/24	2022/23
	Note	£000	£000
Operating income from patient care activities	3	278,965	268,692
Other operating income	4	20,162	20,330
Operating expenses	7, 9	(298,668)	(302,115)
Operating surplus / (deficit) from continuing operations		**459**	**(13,093)**
Finance income	11	2,850	1,158
Finance expenses	12	(238)	(179)
PDC dividends payable		(2,672)	(2,804)
Net finance costs		**(60)**	**(1,825)**
Other gains / (losses)	13	62	-
Surplus / (deficit) for the year from continuing operations		**461**	**(14,917)**
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations	15	-	-
Surplus / (deficit) for the year		**461**	**(14,917)**
Other comprehensive income			
Will not be reclassified to income and expenditure:			
Impairments	8	(511)	(6,623)
Revaluations	21	5,134	5,487
Total comprehensive income / (expense) for the period		**5,084**	**(16,052)**
Surplus / (deficit) for the period attributable to:			
Non-controlling interest, and		-	-
Gloucestershire Health and Care NHS Foundation Trust		461	(14,917)
TOTAL		**461**	**(14,917)**
Total comprehensive income / (expense) for the period attributable to:			
Non-controlling interest, and		-	-
Gloucestershire Health and Care NHS Foundation Trust		5,084	(16,052)
TOTAL		**5,084**	**(16,052)**

Statements of Financial Position

		Group		Trust	
		31 March 2024	31 March 2023	31 March 2024	31 March 2023
	Note	£000	£000	£000	£000
Non-current assets					
Intangible assets	16	1,618	1,371	1,618	1,371
Property, plant and equipment	18	120,550	113,686	120,400	113,536
Right of use assets	22	17,358	17,715	17,358	17,715
Receivables	29	1,013	1,085	1,013	1,085
Total non-current assets		**140,539**	**133,857**	**140,389**	**133,707**
Current assets					
Inventories	28	356	406	356	406
Receivables	29	10,868	19,539	10,867	19,539
Non-current assets held for sale	32.1	**5,025**	**3,698**	**5,025**	**3,698**
Cash and cash equivalents	33	51,656	49,092	51,433	48,836
Total current assets		**67,905**	**72,735**	**67,681**	**72,479**
Current liabilities					
Trade and other payables	34	(38,066)	(43,236)	(38,063)	(43,215)
Borrowings	36	(1,454)	(1,447)	(1,454)	(1,447)
Provisions	38	(8,464)	(7,881)	(8,464)	(7,881)
Other liabilities	35	(1,086)	(1,107)	(1,086)	(1,107)
Total current liabilities		**(49,070)**	**(53,671)**	**(49,067)**	**(53,650)**
Total assets less current liabilities		**159,374**	**152,921**	**159,003**	**152,536**
Non-current liabilities					
Borrowings	36	(14,925)	(15,297)	(14,925)	(15,297)
Provisions	38	(2,510)	(2,479)	(2,510)	(2,479)
Total non-current liabilities		**(17,435)**	**(17,776)**	**(17,435)**	**(17,776)**
Total assets employed		**141,939**	**135,145**	**141,568**	**134,760**
Financed by					
Public dividend capital		131,876	130,166	131,876	130,166
Revaluation reserve		13,821	10,053	13,821	10,053
Other reserves		(1,241)	(1,241)	(1,241)	(1,241)
Income and expenditure reserve		(2,888)	(4,218)	(2,888)	(4,218)
Charitable fund reserves	27	371	385	-	-
Total taxpayers' equity		**141,939**	**135,145**	**141,568**	**134,760**

The notes 1 to 51 form part of these accounts.

Douglas Blair
Chief Executive
17 June 2024

Consolidated Statement of Changes in Equity for the year ended 31 March 2024

Group	Public dividend capital £000	Revaluation reserve £000	Other reserves £000	Income and expenditure reserve £000	Charitable fund reserves £000	Total £000
Taxpayers' and others' equity at 1 April 2023 - brought forward	**130,166**	**10,053**	**(1,241)**	**(4,218)**	**385**	**135,145**
Surplus / (deficit) for the year	-	-	-	475	(14)	**461**
Impairments	-	(511)	-	-	-	**(511)**
Revaluations	-	5,134	-	-	-	**5,134**
Transfer to retained earnings on disposal of assets	-	(855)	-	855	-	**-**
Public dividend capital received	1,710	-	-	-	-	**1,710**
Taxpayers' and others' equity at 31 March 2024	**131,876**	**13,821**	**(1,241)**	**(2,888)**	**371**	**141,939**

*** £1,157k; When the 2gether NHS Foundation Trust was originally established the Statutory Instrument that confirmed the Public Dividend Capital was incorrect. As advised by the Department of Health and Social Care, the element which had been missed off was classified as 'other reserves'.**

*** (£2,398k); When the Gloucestershire Care Services NHS Trust merged with 2gether NHS Foundation Trust in October 2019 other reserves in respect of donated assets included on the Trust's balance sheet were merged into Gloucestershire Health and Care NHS Foundation Trust.**

Consolidated Statement of Changes in Equity for the year ended 31 March 2023

Group	Public dividend capital £000	Revaluation reserve £000	Other reserves* £000	Income and expenditure reserve £000	Charitable fund reserves £000	Total £000
Taxpayers' and others' equity at 1 April 2022 – brought forward	**128,280**	**11,188**	**(1,241)**	**9,845**	**351**	**148,423**
Implementation of IFRS 16 on 1 April 2022	-	-	-	888	-	**888**
Surplus / (deficit) for the year	-	-	-	(14,951)	34	**(14,917)**
Impairments	-	(6,623)	-	-	-	**(6,623)**
Revaluations	-	5,488	-	-	-	**5,488**
Public dividend capital received	1,886	-	-	-	-	**1,886**
Other reserve movements	-	-	-	-	-	**-**
Taxpayers' and others' equity at 31 March 2023	**130,166**	**10,053**	**(1,241)**	**(4,218)**	**385**	**135,146**

*** £1,157k; When the 2gether NHS Foundation Trust was originally established the Statutory Instrument that confirmed the Public Dividend Capital was incorrect. As advised by the Department of Health and Social Care, the element which had been missed off was classified as 'other reserves'.**

*** (£2,398k); When the Gloucestershire Care Services NHS Trust merged with 2gether NHS Foundation Trust in October 2019 other reserves in respect of donated assets included on the Trust's balance sheet were merged into Gloucestershire Health and Care NHS Foundation Trust.**

Statement of Changes in Equity for the year ended 31 March 2024

Trust	Public dividend capital £000	Revaluation reserve £000	Other reserves £000	Income and expenditure reserve £000	Total £000
Taxpayers' and others' equity at 1 April 2023 - brought forward	**130,166**	**10,053**	**(1,241)**	**(4,218)**	**134,760**
Surplus / (deficit) for the year	-	-	-	475	**475**
Impairments	-	(511)	-	-	**(511)**
Revaluations	-	5,134	-	-	**5,134**
Share of comprehensive income from associates and joint ventures	-	(855)	-	855	**-**
Public dividend capital repaid	1,710	-	-	-	**1,710**
Taxpayers' and others' equity at 31 March 2024	**131,876**	**13,821**	**(1,241)**	**(2,888)**	**141,568**

*** £1,157k; When the 2gether NHS Foundation Trust was originally established the Statutory Instrument that confirmed the Public Dividend Capital was incorrect. As advised by the Department of Health and Social Care, the element which had been missed off was classified as 'other reserves'.**

*** (£2,398k); When the Gloucestershire Care Services NHS Trust merged with 2gether NHS Foundation Trust in October 2019 other reserves in respect of donated assets included on the Trust's balance sheet were merged into Gloucestershire Health and Care NHS Foundation Trust.**

Statement of Changes in Equity for the year ended 31 March 2023

Trust	Public dividend capital £000	Revaluation reserve £000	Other reserves* £000	Income and expenditure reserve £000	Total £000
Taxpayers' and others' equity at 1 April 2022 - brought forward	**128,280**	**11,188**	**(1,241)**	**9,845**	**148,072**
Prior period adjustment					**-**
Taxpayers' and others' equity at 1 April 2022 - restated	**128,280**	**11,188**	**(1,241)**	**9,845**	**148,072**
Implementation of IFRS 16 on 1 April 2022				888	**888**
Surplus / (deficit) for the year				(14,951)	**(14,951)**
Impairments		(6,623)			**(6,623)**
Revaluations		5,488			**5,488**
Public dividend capital received	1,886				**1,886**
Other reserve movements					**-**
Taxpayers' and others' equity at 31 March 2023	**130,166**	**10,053**	**(1,241)**	**(4,218)**	**134,761**

*** £1,157k; When the 2gether NHS Foundation Trust was originally established the Statutory Instrument that confirmed the Public Dividend Capital was incorrect. As advised by the Department of Health and Social Care, the element which had been missed off was classified as 'other reserves'.**

*** (£2,398k); When the Gloucestershire Care Services NHS Trust merged with 2gether NHS Foundation Trust in October 2019 other reserves in respect of donated assets included on the Trust's balance sheet were merged into Gloucestershire Health and Care NHS Foundation Trust.**

Information on reserve

Public dividend capital

Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. Additional PDC may also be issued to trusts by the Department of Health and Social Care. A charge, reflecting the cost of capital utilised by the trust, is payable to the Department of Health as the public dividend capital dividend.

Revaluation reserve

Increases in asset values arising from revaluations are recognised in the revaluation reserve, except where, and to the extent that, they reverse impairments previously recognised in operating expenses, in which case they are recognised in operating income. Subsequent downward movements in asset valuations are charged to the revaluation reserve to the extent that a previous gain was recognised unless the downward movement represents a clear consumption of economic benefit or a reduction in service potential.

Financial assets reserve

This reserve comprises changes in the fair value of financial assets measured at fair value through other comprehensive income. When these instruments are derecognised, cumulative gains or losses previously recognised as other comprehensive income or expenditure are recycled to income or expenditure, unless the assets are equity instruments measured at fair value through other comprehensive income as a result of irrevocable election at recognition.

Other reserves

£1,157k; When the 2gether NHS Foundation Trust was originally established the Statutory Instrument that confirmed the Public Dividend Capital was incorrect. As advised by the Department of Health and Social Care, the element which had been missed off was classified as 'other reserves'.

(£2,398k); When the Gloucestershire Care Services NHS Trust merged with 2gether NHS Foundation Trust in October 2019 other reserves in respect of donated assets included on the Trust's balance sheet were merged into Gloucestershire Health and Care NHS Foundation Trust.

Merger reserve

This legacy reserve reflects balances formed on previous mergers of NHS bodies.

Income and expenditure reserve

The balance of this reserve is the accumulated surpluses and deficits of the trust.

Charitable funds reserve

This reserve comprises the ring-fenced funds held by the NHS charitable funds consolidated within these financial statements. These reserves are classified as restricted or unrestricted; a breakdown is provided in note 47.

Non-controlling interest reserve

This reserve represents the amount of equity a consolidated subsidiary that is not attributable directly or indirectly to the Trust.

Statements of Cash Flows

	Note	Group 2023/24 £000	Group 2022/23 £000	Trust 2023/24 £000	Trust 2022/23 £000
Cash flows from operating activities					
Operating surplus / (deficit)		459	(13,093)	473	(13,127)
Non-cash income and expense:					
Depreciation and amortisation	7.1	10,045	8,002	10,045	8,002
Net impairments	8	277	14,781	277	14,781
Income recognised in respect of capital donations	4	-	-	-	-
(Increase) / decrease in receivables and other assets		8,262	(7,763)	8,262	(7,763)
(Increase) / decrease in inventories		50	87	50	87
Increase / (decrease) in payables and other liabilities		(3,575)	8,814	(3,575)	8,814
Increase / (decrease) in provisions		502	3,566	502	3,566
Movements in charitable fund working capital		(19)	(87)	-	-
Net cash flows from / (used in) operating activities		**16,001**	**14,307**	**16,034**	**14,360**
Cash flows from investing activities					
Interest received		2,843	1,144	2,843	1,144
Purchase of intangible assets		(650)	(723)	(650)	(723)
Purchase of PPE and investment property		(14,721)	(21,927)	(14,721)	(21,927)
Sales of PPE and investment property		1,356	-	1,356	-
Finance lease receipts (principal and interest)		222	219	222	219
Net cash flows from / (used in) investing activities		**(10,950)**	**(21,287)**	**(10,950)**	**(21,287)**
Cash flows from financing activities					
Public dividend capital received		1,710	1,886	1,710	1,886
Capital element of lease liability repayments		(1,559)	(1,632)	(1,559)	(1,632)
Interest paid on lease liability repayments		(229)	(171)	(229)	(171)
PDC dividend (paid) / refunded		(2,409)	(3,217)	(2,409)	(3,217)
Net cash flows from / (used in) financing activities		**(2,487)**	**(3,134)**	**(2,487)**	**(3,134)**
Increase / (decrease) in cash and cash equivalents		**2,564**	**(10,113)**	**2,597**	**(10,061)**
Cash and cash equivalents at 1 April - brought forward		**49,092**	**59,205**	**48,836**	**58,897**
Cash and cash equivalents at 31 March	33.1	**51,656**	**49,092**	**51,433**	**48,836**

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

NHS England has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the GAM 2023/24 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts

Accounting convention

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

Note 1.2 Going concern

These accounts have been prepared on a going concern basis. The financial reporting framework applicable to NHS bodies, derived from the HM Treasury Financial Reporting Manual, defines that the anticipated continued provision of the entity's services in the public sector is normally sufficient evidence of going concern. The directors have a reasonable expectation that this will continue to be the case.

Note 1.3 Consolidation

NHS Charitable Funds

The trust is the corporate trustee to Gloucestershire Health and Care NHS charitable fund, registration number 1096480. The Trust was the Corporate Trustee of 2gether Foundation Trust NHS Charitable Fund, registration number 1097529, the New Highway Charity, registration number 1063888 and Gloucestershire Care Services NHS Trust Charities, registration number 1096480 and all have been merged to form one charity Gloucestershire Health and Care NHS charitable fund, registration number 1096480. The trust has assessed its relationship to the charitable fund and determined it to be a subsidiary because the trust is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the charitable fund and has the ability to affect those returns and other benefits through its power over the fund.

The charitable fund's statutory accounts are prepared to 31 March in accordance with the UK Charities Statement of Recommended Practice (SORP) which is based on UK Financial Reporting Standard (FRS) 102. On consolidation, necessary adjustments are made to the charity's assets, liabilities and transactions to:

- recognise and measure them in accordance with the trust's accounting policies and
- eliminate intra-group transactions, balances, gains and losses.

Other subsidiaries

Subsidiary entities are those over which the trust is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The income, expenses, assets, liabilities, equity and reserves of subsidiaries are consolidated in full into the appropriate financial statement lines. The capital and reserves attributable to minority interests are included as a separate item in the Statement of Financial Position.

The trust has no subsidiaries.

Associates

Associate entities are those over which the trust has the power to exercise a significant influence. Associate entities are recognised in the trust's financial statement using the equity method. The investment is initially recognised at cost. It is increased or decreased subsequently to reflect the trust's share of the entity's profit or loss or other gains and losses (eg revaluation gains on the entity's property, plant and equipment) following acquisition. It is also reduced when any distribution, eg, share dividends are received by the trust from the associate.

The trust has no associates.

Joint ventures

Joint ventures are arrangements in which the trust has joint control with one or more other parties, and where it has the rights to the net assets of the arrangement. Joint ventures are accounted for using the equity method. The trust has no joint ventures.

Joint operations

Joint operations are arrangements in which the trust has joint control with one or more other parties and has the rights to the assets, and obligations for the liabilities, relating to the arrangement. The trust includes within its financial statements its share of the assets, liabilities, income and expenses.

The trust has no joint operations.

Note 1.4 Revenue from contracts with customers

Where income is derived from contracts with customers, it is accounted for under IFRS 15. The GAM expands the definition of a contract to include legislation and regulations which enables an entity to receive cash or another financial asset that is not classified as a tax by the Office of National Statistics (ONS).

Revenue in respect of goods / services provided is recognised when (or as) performance obligations are satisfied by transferring promised goods/services to the customer and is measured at the amount of the transaction price allocated to those performance obligations. At the year end, the Trust accrues income relating to performance obligations satisfied in that year. Where the Trust's entitlement to consideration for those goods or services is unconditional a contract receivable will be recognised. Where entitlement to consideration is conditional on a further factor other than the passage of time, a contract asset will be recognised. Where consideration received or receivable relates to a performance obligation that is to be satisfied in a future period, the income is deferred and recognised as a contract liability.

The majority of the Trust's service contracts measure the delivery of the service on a monthly basis so that the Trust can receive regular income and cashflows across the financial year.

Revenue from NHS contracts

The main source of income for the Trust is contracts with commissioners for health care services. Funding envelopes are set at an Integrated Care System (ICS) level. The majority of the Trust's income is earned from NHS commissioners in the form of block contract arrangements. The Trust receives block funding from its commissioners, where funding envelopes are set at an Integrated Care System level. The related performance obligation is the delivery of healthcare and related services during the period, with the trust's entitlement to consideration not varying based on the levels of activity performed.

The Trust also receives additional income outside of the block payments to reimburse specific costs incurred. Reimbursement and top-up income is accounted for as variable consideration.

In 2022/23, the Elective Recovery Fund enabled systems to earn income linked to the achievement of elective activity targets including funding any increased use of independent sector capacity. Income earned by the system is distributed between individual entities by local agreement. Income earned from the fund is accounted for as variable consideration.

Aligned payment and incentive contracts form the main payment mechanism under the NHSPS. In 2023/24 API contracts contain both a fixed and variable element. Under the variable element, providers earn income for elective activity (both ordinary and day case), out-patient procedures, out-patient first attendances, diagnostic imaging and nuclear medicine, and chemotherapy delivery activity. The precise definition of these activities is given in the NHSPS. Income is earned at NHSPS prices based on actual activity. The fixed element includes income for all other services covered by the NHSPS assuming an agreed level of activity with 'fixed' in this context meaning not varying based on units of activity. Elements within this are accounted for as variable consideration under IFRS 15 as explained below.

In 2022/23 fixed payments were set at a level assuming the achievement of elective activity targets within aligned payment and incentive contracts.These payments are accompanied by a variable-element to adjust income for actual activity delivered on elective services and advice and guidance services. Where actual elective activity delivered differed from the agreed level set in the fixed payments, the variable element either increased or reduced the income earned by the Trust at a rate of 75% of the tariff price.

The Trust also receives income from commissioners under Commissioning for Quality Innovation (CQUIN) and Best Practice Tariff (BPT) schemes. Delivery under these schemes is part of how care is provided to patients. As such CQUIN and BPT payments are not considered distinct performance obligations in their own right; instead they form part of the transaction price for performance obligations under the overall contract with the commissioner and accounted for as variable consideration under IFRS 15. Payment for CQUIN and BPT on non-elective services is included in the fixed element of API contracts with adjustments for actual achievement being made at the end of the year. BPT earned on elective activity is included in the variable element of API contracts and paid in line with actual activity performed.

Where the relationship with a particular integrated care board is expected to be a low volume of activity (annual value below £0.5m), an annual fixed payment is received by the provider as determined in the NHSPS documentation. Such income is classified as 'other clinical income' in these accounts.

Elective recovery funding provides additional funding to integrated care boards to fund the commissioning of elective services within their systems. In 2023/24, trusts do not directly earn elective recovery funding, instead earning income for actual activity performed under API contract arrangements as explained above. The level of activity delivered by the trust contributes to system performance and therefore the availability of funding to the trust's commissioners. In 2022/23 elective recovery funding for providers was separately identified within the aligned payment and incentive contracts.

Revenue from research contracts

Where research contracts fall under IFRS 15, revenue is recognised as and when performance obligations are satisfied. For some contracts, it is assessed that the revenue project constitutes one performance obligation over the course of the multi-year contract. In these cases it is assessed that the Trust's interim performance does not create an asset with alternative use for the Trust, and the Trust has an enforceable right to payment for the performance completed to date. It is therefore considered that the performance obligation is satisfied over time, and the Trust recognises revenue each year over the course of the contract. Some research income alternatively falls within the provisions of IAS 20 for government grants.

NHS injury cost recovery scheme

The Trust receives income under the NHS injury cost recovery scheme, designed to reclaim the cost of treating injured individuals to whom personal injury compensation has subsequently been paid, for instance by an insurer. The Trust recognises the income when performance obligations are satisfied. In practical terms this means that treatment has been given, it receives notification from the Department of Work and Pension's Compensation Recovery Unit, has completed the NHS2 form and confirmed there are no discrepancies with the treatment. The income is measured at the agreed tariff for the treatments provided to the injured individual, less an allowance for unsuccessful compensation claims and doubtful debts in line with IFRS 9 requirements of measuring expected credit losses over the lifetime of the asset.

Note 1.5 Other forms of income

Grants and donations

Government grants are grants from government bodies other than income from commissioners or trusts for the provision of services. Where a grant is used to fund revenue expenditure it is taken to the Statement of Comprehensive Income to match that expenditure. Where the grants is used to fund capital expenditure, it is credited to the Statement of Comprehensive Income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

The value of the benefit received when accessing funds from the Government's apprenticeship service is recognised as income at the point of receipt of the training service. Where these funds are paid directly to an accredited training provider from the Trust's Digital Apprenticeship Service (DAS) account held by the Department for Education, the corresponding notional expense is also recognised at the point of recognition for the benefit.

Note 1.6 Expenditure on employee benefits

Short-term employee benefits

Salaries, wages and employment-related payments such as social security costs and the apprenticeship levy are recognised in the period in which the service is received from employees. The cost of annual leave entitlement 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.

Pension costs

NHS Pension Scheme

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employers, general practices and other bodies, allowed under the direction of Secretary of State for Health and Social Care in England and Wales. The scheme is not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as though it is a defined contribution scheme: the cost to the trust is taken as equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the operating expenses at the time the trust commits itself to the retirement, regardless of the method of payment.

Local Government Pension Scheme

Some employees are members of the Local Government Pension Scheme which is a defined benefit pension scheme. The scheme assets and liabilities attributable to these employees can be identified and are recognised in the trust's accounts. The assets are measured at fair value, and the liabilities at the present value of future obligations.

Note 1.7 Expenditure on other goods and services

Expenditure on goods and services is recognised when, and to the extent that they have been received, and is measured at the fair value of those goods and services. Expenditure is recognised in operating expenses except where it results in the creation of a non-current asset such as property, plant and equipment.

Note 1.8 Discontinued operations

Discontinued operations occur where activities either cease without transfer to another entity, or transfer to an entity outside of the boundary of Whole of Government Accounts, such as private or voluntary sectors. Such activities are accounted for in accordance with IFRS 5. Activities that are transferred to other bodies within the boundary of Whole of Government Accounts are 'machinery of government changes' and treated as continuing operations.

Note 1.9 Property, plant and equipment

Recognition

Property, plant and equipment is capitalised where:

- 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 be provided to, the trust
- it is expected to be used for more than one financial year
- the cost of the item can be measured reliably
- 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 cost of more than £250, where the assets are functionally interdependent, had broadly simultaneous purchase dates, are anticipated to have similar disposal dates and are under single managerial control.

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

Subsequent expenditure

Subsequent expenditure relating to an item of property, plant and equipment is recognised as an increase in the carrying amount of the asset when it is probable that additional future economic benefits or service potential deriving from the cost incurred to replace a component of such item will flow to the enterprise and the cost of the item can be determined reliably. Where a component of an asset is replaced, the cost of the replacement is capitalised if it meets the criteria for recognition above. The carrying amount of the part replaced is de-recognised. Other expenditure that does not generate additional future economic benefits or service potential, such as repairs and maintenance, is charged to the Statement of Comprehensive Income in the period in which it is incurred.

Measurement

Valuation

All property, plant and equipment assets are measured initially at cost, representing the costs 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.

Assets are measured subsequently at valuation. Assets which are held for their service potential and are in use (ie operational assets used to deliver either front line services or back office functions) are measured at their current value in existing use. Assets that were most recently held for their service potential but are surplus with no plan to bring them back into use are measured at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale. Revaluations of property, plant and equipment are performed with sufficient regularity to ensure that carrying values are not materially different from those that would be determined at the end of the reporting period. Current values in existing use are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost on a modern equivalent asset basis.

For specialised assets, current value in existing use is interpreted as the present value of the asset's remaining service potential, which is assumed to be at least equal to the cost of replacing that service potential. Specialised assets are therefore valued at their depreciated replacement cost (DRC) on a modern equivalent asset (MEA) basis. An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and meeting the location requirements of the services being provided. Assets held at depreciated replacement cost have been valued on an alternative site basis where this would meet the location requirements.

Valuation guidance issued by the Royal Institute of Chartered Surveyors states that valuations are performed net of VAT where the VAT is recoverable by the entity. This basis has been applied to the trust's Private Finance Initiative (PFI) scheme where the construction is completed by a special purpose vehicle and the costs have recoverable VAT for the trust.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees and, where capitalised in accordance with IAS 23, borrowings costs. Assets are revalued and depreciation commences when the assets are brought into use.

IT equipment, transport equipment, furniture and fittings, and plant and machinery that are held for operational use are valued at depreciated historic cost where these assets have short useful lives or low values or both, as this is not considered to be materially different from current value in existing use.

The property valuations are carried out primarily on the basis of Depreciated Replacement Cost (DRC) for specialised operational property (e.g. NHS patient treatment facilities) and Existing Use Value (EUV) for non-specialised operational property. The value of land for existing use purposes is assessed at EVU.
For non-operational land including surplus land, the valuations are carried out at Market Value.

The MEA approach incorporates the Building Cost Information Service Index to determine an increase or decrease in building costs which impact on the asset valuation.

It is impracticable to disclose the extent of the possible effects of an assumption or another source of estimation uncertainty at the end of the reporting period. On the basis of existing knowledge, outcomes within the next financial year that are different from the assumption around the valuation of our land, property, plant and equipment could require a material adjustment to the carrying amount of the asset or liability recorded in note 17.1.

Additional alternative Open Market Value figures have only been supplied for operational assets scheduled for imminent closure and subsequent disposal.

Right of Use assets (capitalised projects on leased properties) are carried at current value in existing use.

The carrying values of Property Plant & Equipment (PPE) are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

The costs arising from financing the construction of PPE are not capitalised but are charged to the Statement of Comprehensive Income (SOCI) in the year to which they relate.

All impairments resulting from price changes are charged to the SOCI. If the balance on the revaluation reserve is less than the impairment the difference is taken to SOCI.

The valuation has been undertaken having regard to IFRS as applied to the UK public sector and in accordance with HM Treasury guidance. The Trust has valued its land and buildings at fair value - non-specialised assets at existing use value and specialised operation assets at depreciated replacement cost.

Depreciation

Items of property, plant and equipment are depreciated over their remaining useful lives in a manner consistent with the consumption of economic or service delivery benefits. Freehold land is considered to have an infinite life and is not depreciated.

Property, plant and equipment which has been reclassified as 'held for sale' cease to be depreciated upon the reclassification. Assets in the course of construction and residual interests in off-Statement of Financial Position PFI contract assets are not depreciated until the asset is brought into use or reverts to the trust, respectively.

Revaluation gains and losses

Revaluation gains are recognised in the revaluation reserve, except where, and to the extent that, they reverse a revaluation decrease that has previously been recognised in operating expenses, in which case they are recognised in operating expenditure.

Revaluation losses are charged to the revaluation reserve to the extent that there is an available balance for he asset concerned, and thereafter are charged to operating expenses.

Gains and losses recognised in the revaluation reserve are reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

Impairments

In accordance with the GAM, impairments that arise from a clear consumption of economic benefits or of service potential in the asset are charged to operating expenses. A compensating transfer is made from the revaluation reserve to the income and expenditure reserve of an amount equal to the lower of (i) the impairment charged to operating expenses; and (ii) the balance in the revaluation reserve attributable to that asset before the impairment.

An impairment that arises from a clear consumption of economic benefit or of service potential is reversed when, and to the extent that, the circumstances that gave rise to the loss is reversed. Reversals are recognised in operating expenditure to the extent that the asset is restored to the carrying amount it would have had if the impairment had never been recognised. Any remaining reversal is recognised in the revaluation reserve. Where, at the time of the original impairment, a transfer was made from the revaluation reserve to the income and expenditure reserve, an amount is transferred back to the revaluation reserve when the impairment reversal is recognised. Other impairments are treated as revaluation losses. Reversals of 'other impairments' are treated as revaluation gains.

De-recognition

Assets intended for disposal are reclassified as 'held for sale' once the criteria in IFRS 5 are met. The sale must be highly probable and the asset available for immediate sale in its present condition.

Following reclassification, the assets are measured at the lower of their existing carrying amount and their 'fair value less costs to sell'. Depreciation ceases to be charged and the assets are not revalued, except where the 'fair value less costs to sell' falls below the carrying amount. Assets are de-recognised when all material sale contract conditions have been met.

Property, plant and equipment which is to be scrapped or demolished does not qualify for recognition as 'held for sale' and instead is retained as an operational asset and the asset's useful life is adjusted. The asset is de-recognised when scrapping or demolition occurs.

Donated and grant funded assets

Donated and grant funded property, plant and equipment assets are capitalised at their fair value on receipt. The donation / grant is credited to income at the same time, unless the donor has imposed a condition that the future economic benefits embodied in the grant are to be consumed in a manner specified by the donor, in which case, the donation/grant is deferred within liabilities and is carried forward to future financial years to the extent that the condition has not yet been met.

The donated and grant funded assets are subsequently accounted for in the same manner as other items of property, plant and equipment.

This includes assets donated to the trust by the Department of Health and Social Care as part of the response to the coronavirus pandemic. As defined in the GAM, the trust applies the principle of donated asset accounting to assets that the trust controls and is obtaining economic benefits from at the year end.

Private Finance Initiative (PFI) and Local Improvement Finance Trust (LIFT) transactions

The Trust does not have any Private Finance Initiative and Local Improvement Finance Trust (LIFT)

Useful lives of property, plant and equipment

Useful lives reflect the total life of an asset and not the remaining life of an asset. The range of useful lives are shown in the table below:

	Min life Years	Max life Years
Buildings, excluding dwellings	5	80
Plant and machinery	5	15
Transport equipment	5	7
Information technology	3	10
Furniture & fittings	5	10

Note 1.10 Intangible assets

Recognition

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of the trust's business or which arise from contractual or other legal rights. They are recognised only where it is probable that future economic benefits will flow to, or service potential be provided to, the trust and where the cost of the asset can be measured reliably.

Internally generated intangible assets

Internally generated goodwill, brands, mastheads, publishing titles, customer lists and similar items are not capitalised as intangible assets.

Expenditure on research is not capitalised. Expenditure on development is capitalised where it meets the requirements set out in IAS 38.

Software

Software which is integral to the operation of hardware, e.g. an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software which is not integral to the operation of hardware, e.g. application software, is capitalised as an intangible asset.

Measurement

Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating. Revaluations gains and losses and impairments are treated in the same manner as for property, plant and equipment. An intangible asset which is surplus with no plan to bring it back into use is valued at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

Intangible assets held for sale are measured at the lower of their carrying amount or fair value less costs to sell.

Amortisation

Intangible assets are amortised over their expected useful lives in a manner consistent with the consumption of economic or service delivery benefits.

Useful lives of intangible assets

Useful lives reflect the total life of an asset and not the remaining life of an asset. The range of useful lives are shown in the table below:

	Min life Years	Max life Years
Information technology	3	5
Software licences	3	5

Note 1.11 Inventories

Inventories are valued at the lower of cost and net realisable value. The cost of inventories is measured using the weighted average cost method.

The Trust received inventories including personal protective equipment from the Department of Health and Social Care at nil cost. In line with the GAM and applying the principles of the IFRS Conceptual Framework, the Trust has accounted for the receipt of these inventories at a deemed cost, reflecting the best available approximation of an imputed market value for the transaction based on the cost of acquisition by the Department.

Note 1.12 Investment properties

The Trust has no Investment properties.

Note 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, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the Trust's cash management. Cash, bank and overdraft balances are recorded at current values.

Note 1.14 Financial assets and financial liabilities

Recognition

Financial assets and financial liabilities arise where the Trust is party to the contractual provisions of a financial instrument, and as a result has a legal right to receive or a legal obligation to pay cash or another financial instrument. The GAM expands the definition of a contract to include legislation and regulations which give rise to arrangements that in all other respects would be a financial instrument and do not give rise to transactions classified as a tax by ONS.

This includes the purchase or sale of non-financial items (such as goods or services), which are entered into in accordance with the Trust's normal purchase, sale or usage requirements and are recognised when, and to the extent which, performance occurs, i.e., when receipt or delivery of the goods or services is made.

Classification and measurement

Financial assets and financial liabilities are initially measured at fair value plus or minus directly attributable transaction costs except where the asset or liability is not measured at fair value through income and expenditure. Fair value is taken as the transaction price, or otherwise determined by reference to quoted market prices or valuation techniques.

Financial assets or financial liabilities in respect of assets acquired or disposed of through finance leases are recognised and measured in accordance with the accounting policy for leases described below.

Financial assets are classified as subsequently measured at amortised cost.

Financial liabilities classified as subsequently measured at amortised cost.

Financial assets and financial liabilities at amortised cost

Financial assets and financial liabilities at amortised cost are those held with the objective of collecting contractual cash flows and where cash flows are solely payments of principal and interest. This includes cash equivalents, contract and other receivables, trade and other payables, rights and obligations under lease arrangements and loans receivable and payable. After initial recognition, these financial assets and financial liabilities are measured at amortised cost using the effective interest method less any impairment (for financial assets). The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability.

Interest revenue or expense is calculated by applying the effective interest rate to the gross carrying amount of a financial asset or amortised cost of a financial liability and recognised in the Statement of Comprehensive Income and a financing income or expense. In the case of loans held from the Department of Health and Social Care, the effective interest rate is the nominal rate of interest charged on the loan.

Financial assets measured at fair value through other comprehensive income

A financial asset is measured at fair value through other comprehensive income where business model objectives are met by both collecting contractual cash flows and selling financial assets and where the cash flows are solely payments of principal and interest. Movements in the fair value of financial assets in this category are recognised as gains or losses in other comprehensive income except for impairment losses. On derecognition, cumulative gains and losses previously recognised in other comprehensive income are reclassified from equity to income and expenditure, except where the Trust elected to measure an equity instrument in this category on initial recognition.

Financial assets and financial liabilities at fair value through income and expenditure

Financial assets measured at fair value through profit or loss are those that are not otherwise measured at amortised cost or at fair value through other comprehensive income. This category also includes financial assets and liabilities acquired principally for the purpose of selling in the short term (held for trading) and derivatives. Derivatives which are embedded in other contracts, but which are separable from the host contract are measured within this category. Movements in the fair value of financial assets and liabilities in this category are recognised as gains or losses in the Statement of Comprehensive income.

Impairment of financial assets

For all financial assets measured at amortised cost including lease receivables, contract receivables and contract assets or assets measured at fair value through other comprehensive income, the Trust recognises an allowance for expected credit losses. The Trust adopts the simplified approach to impairment for contract and other receivables, contract assets and lease receivables, measuring expected losses as at an amount equal to lifetime expected losses. For other financial assets, the loss allowance is initially measured at an amount equal to 12-month expected credit losses (stage 1) and subsequently at an amount equal to lifetime expected credit losses if the credit risk assessed for the financial asset significantly increases (stage 2).

For financial assets that have become credit impaired since initial recognition (stage 3), expected credit losses at the reporting date are measured as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Expected losses are charged to operating expenditure within the Statement of Comprehensive Income and reduce the net carrying value of the financial asset in the Statement of Financial Position.

Derecognition

Financial assets are de-recognised when the contractual rights to receive cash flows from the assets have expired or the Trust has transferred substantially all the risks and rewards of ownership.

Financial liabilities are de-recognised when the obligation is discharged, cancelled or expires.

Note 1.15 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. An adaptation of the relevant accounting standard by HM Treasury for the public sector means that for NHS bodies, this includes lease-like arrangements with other public sector entities that do not take the legal form of a contract. It also includes peppercorn leases where consideration paid is nil or nominal (significantly below market value) but in all other respects meet the definition of a lease. The trust does not apply lease accounting to new contracts for the use of intangible assets.

The Trust determines the term of the lease term with reference to the non-cancellable period and any options to extend or terminate the lease which the Trust is reasonably certain to exercise.

The Trust as a lessee

Recognition and initial measurement

At the commencement date of the lease, being when the asset is made available for use, the Trust recognises a right of use asset and a lease liability.

The right of use asset is recognised at cost comprising the lease liability, any lease payments made before or at commencement, any direct costs incurred by the lessee, less any cash lease incentives received. It also includes any estimate of costs to be incurred restoring the site or underlying asset on completion of the lease term.

The lease liability is initially measured at the present value of future lease payments discounted at the interest rate implicit in the lease. Lease payments includes fixed lease payments, variable lease payments dependent on an index or rate and amounts payable under residual value guarantees. It also includes amounts payable for purchase options and termination penalties where these options are reasonably certain to be exercised.

Where an implicit rate cannot be readily determined, the Trust's incremental borrowing rate is applied. This rate is determined by HM Treasury annually for each calendar year. A nominal rate of 3.51% applied to new leases commencing in 2023 and 4.72% to new leases commencing in 2024.

The Trust does not apply the above recognition requirements to leases with a term of 12 months or less or to leases where the value of the underlying asset is below £5,000, excluding any irrecoverable VAT. Lease payments associated with these leases are expensed on a straight-line basis over the lease term or other systematic basis. Irrecoverable VAT on lease payments is expensed as it falls due.

Subsequent measurement

As required by a HM Treasury interpretation of the accounting standard for the public sector, the Trust employs a revaluation model for subsequent measurement of right of use assets, unless the cost model 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 significantly below market value, the cost model is not considered to be an appropriate proxy for the value of the right of use asset.

The Trust subsequently measures the lease liability by increasing the carrying amount for interest arising which is also charged to expenditure as a finance cost and reducing the carrying amount for lease payments made. The liability is also remeasured for changes in assessments impacting the lease term, lease modifications or to reflect actual changes in lease payments. Such remeasurements are also reflected in the cost of the right of use asset. Where there is a change in the lease term or option to purchase the underlying asset, an updated discount rate is applied to the remaining lease payments.

The Trust as a lessor

The Trust assesses each of its leases and classifies them as either a finance lease or an operating lease. Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

Where the Trust is an intermediate lessor, classification of the sublease is determined with reference to the right of use asset arising from the headlease.

Finance leases

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

Operating leases

Income from operating leases is recognised on a straight-line basis 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.

Initial application of IFRS 16 in 2022/23

IFRS 16 Leases as adapted and interpreted for the public sector by HM Treasury was applied to these financial statements with an initial application date of 1 April 2022. IFRS 16 replaced IAS 17 Leases, IFRIC 4 Determining whether an arrangement contains a lease and other interpretations.

The standard was applied using a modified retrospective approach with the cumulative impact recognised in the income and expenditure reserve on 1 April 2022. Upon initial application, the provisions of IFRS 16 were only applied to existing contracts where they were previously deemed to be a lease or contain a lease under IAS 17 and IFRIC 4. Where existing contracts were previously assessed not to be or contain a lease, these assessments were not revisited.

The Trust as lessee

For continuing leases previously classified as operating leases, a lease liability was established on 1 April 2022 equal to the present value of future lease payments discounted at the Trust's incremental borrowing rate of 0.95%. A right of use asset was created equal to the lease liability and adjusted for prepaid and accrued lease payments and deferred lease incentives recognised in the Statement of Financial Position immediately prior to initial application. Hindsight was used in determining the lease term where lease arrangements contained options for extension or earlier termination.

No adjustments were made on initial application in respect of leases with a remaining term of 12 months or less from 1 April 2022 or for leases where the underlying assets had a value below £5,000. No adjustments were made in respect of leases previously classified as finance leases.

The Trust as lessor

Leases of owned assets where the Trust was lessor were unaffected by initial application of IFRS 16. For existing arrangements where the Trust was an intermediate lessor, classification of all continuing sublease arrangements was been reassessed with reference to the right of use asset.

Whilst working with our NHS counter bodies on IFRS16 leases the exercise concluded that the Trust was a lessor for three leases that have, in the past, been treated as operational, revenue rentals. These three leases are treated as new lessor leases in 2022/23 to match our NHS counter bodies recording their transactions under IFRS16. Two of the leases ceased at March 2024

Note 1.16 Provisions

The Trust recognises a provision where it has a present legal or constructive obligation of uncertain timing or amount; for which it is probable that there will be a future outflow of cash or other resources; and a reliable estimate can be made of the amount. The amount recognised in the Statement of Financial Position is the best estimate of the resources required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using HM Treasury's discount rates effective from 31 March 2023:

		Nominal rate	Prior year rate
Short-term	Up to 5 years	4.26%	3.27%
Medium-term	After 5 years up to 10 years	4.03%	3.20%
Long-term	After 10 years up to 40 years	4.72%	3.51%
	Exceeding 40 years	4.40%	3.00%

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective from 31 March 2023:

	Inflation rate	Prior year rate
Year 1	3.60%	7.40%
Year 2	1.80%	0.60%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's post-employment benefits discount rate of 2.45% in real terms (prior year: 1.70%).

Clinical negligence costs

NHS Resolution operates a risk pooling scheme under which the trust pays an annual contribution to NHS Resolution, which, in return, settles all clinical negligence claims. Although NHS Resolution is administratively responsible for all clinical negligence cases, the legal liability remains with the Trust. The total value of clinical negligence provisions carried by NHS Resolution on behalf of the trust is disclosed at Note 38.3 but is not recognised in the Trust's accounts.

Non-clinical risk pooling

The trust participates in the Property Expenses Scheme and the Liabilities to Third Parties Scheme. Both are risk pooling schemes under which the trust pays an annual contribution to NHS Resolution and in return receives assistance with the costs of claims arising. The annual membership contributions, and any excesses payable in respect of particular claims are charged to operating expenses when the liability arises.

Note 1.17 Contingencies

Contingent assets (that is, assets arising from past events whose existence will only be confirmed by one or more future events not wholly within the entity's control) are not recognised as assets, but are disclosed in Note 39 where an inflow of economic benefits is probable. Contingent liabilities are not recognised, but are disclosed in Note 39, unless the probability of a transfer of economic benefits is remote.

Contingent liabilities are defined as:

- possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or

- present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability.

Note 1.18 Public dividend capital

Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. HM Treasury has determined that PDC is not a financial instrument within the meaning of IAS 32.

The Secretary of State can issue new PDC to, and require repayments of PDC from, the trust. PDC is recorded at the value received.

A charge, reflecting the cost of capital utilised by the trust, is payable as public dividend capital dividend. The charge is calculated at the rate set by HM Treasury (currently 3.5%) on the average relevant net assets of the trust during the financial year. Relevant net assets are calculated as the value of all assets less the value of all liabilities, with certain additions and deductions as defined by the Department of Health and Social Care.

This policy is available at https://www.gov.uk/government/publications/guidance-on-financing-available-to-nhs-trusts-and-foundation-trusts.

In accordance with the requirements laid down by the Department of Health and Social Care (as the issuer of PDC), the dividend for the year is calculated on the actual average relevant net assets as set out in the "pre-audit" version of the annual accounts. The dividend calculated is not revised should any adjustment to net assets occur as a result the audit of the annual accounts.

Note 1.19 Value added tax

Most of the activities of the trust are outside the scope of VAT and, in general, output tax does not apply and input tax 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 tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

Note 1.20 Corporation tax

The Trust is a Health Service Body within the meaning of s519A ICTA 1988 and accordingly is exempt from taxation in respect of income and capital gains within categories covered by this. There is a power for the Treasury to dis-apply the exemption in relation to specified activities of a Foundation Trust (s519A (3) to (8) ICTA 1988). Accordingly, the Trust is potentially within the scope of corporation tax in respect of activities which are not related to, or ancillary to, the provision of healthcare, and where the profits there from exceed £50,000 per annum.

The Trust has determined that it has no corporation tax liability as it does not carry out any applicable commercial activities.

Note 1.21 Climate change levy

Expenditure on the climate change levy is recognised in the Statement of Comprehensive Income as incurred, based on the prevailing chargeable rates for energy consumption.

Note 1.22 Foreign exchange

The functional and presentational currency of the trust is sterling.

A transaction which is denominated in a foreign currency is translated into the functional currency at the spot exchange rate on the date of the transaction.

The Trust has no assets or liabilities denominated in a foreign currency at the Statement of Financial Position date.

Note 1.23 Third party assets

Assets belonging to third parties in which the Trust has no beneficial interest (such as money held on behalf of patients) are not recognised in the accounts. However, they are disclosed in a separate note to the accounts in accordance with the requirements of HM Treasury's FReM.

Note 1.24 Losses and special payments

Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled. Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis.

The losses and special payments note is compiled directly from the losses and compensations register which reports on an accrual basis with the exception of provisions for future losses.

Note 1.25 Gifts

Gifts are items that are voluntarily donated, with no preconditions and without the expectation of any return. Gifts include all transactions economically equivalent to free and unremunerated transfers, such as the loan of an asset for its expected useful life, and the sale or lease of assets at below market value.

Note 1.26 Transfers of functions to / from other NHS bodies / local government bodies

For functions that have been transferred to the trust from another [NHS / local government] body, the transaction is accounted for as a transfer by absorption. The assets and liabilities transferred are recognised in the accounts using the book value as at the date of transfer. The assets and liabilities are not adjusted to fair value prior to recognition. The net gain / loss corresponding to the net assets/ liabilities transferred is recognised within income / expenses, but not within operating activities.

For property, plant and equipment assets and intangible assets, the cost and accumulated depreciation / amortisation balances from the transferring entity's accounts are preserved on recognition in the trust's accounts. Where the transferring body recognised revaluation reserve balances attributable to the assets, the trust makes a transfer from its income and expenditure reserve to its revaluation reserve to maintain transparency within public sector accounts.

For functions that the trust has transferred to another NHS / local government body, the assets and liabilities transferred are de-recognised from the accounts as at the date of transfer. The net loss / gain corresponding to the net assets/ liabilities transferred is recognised within expenses / income, but not within operating activities. Any revaluation reserve balances attributable to assets de-recognised are transferred to the income and expenditure reserve. Adjustments to align the acquired function to the trust's accounting policies are applied after initial recognition and are adjusted directly in taxpayers' equity.

Note 1.27 Early adoption of standards, amendments and interpretations

No new accounting standards or revisions to existing standards have been early adopted in 2023/24.

Note 1.28 Standards, amendments and interpretations in issue but not yet effective or adopted

There are no other standards, amendments and interpretations that have been issued which are not yet effective or adopted for the public sector which will have an impact on will have on the Trust's financial statements.

Note 1.29 Critical judgements in applying accounting policies

The following are the judgements, apart from those involving estimations (see below) that management has made in the process of applying the trust accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

The Trust believes the use of the Modern Equivalent Asset (MEA) basis to value land and buildings to fair value is the methodology with least risk of material uncertainty.

The underlying principle is that the valuation of land and buildings should reflect the extent of estate required for the provision of the same service as already provided by the existing estate. With service delivery requirements evolving, this requires the Trust to consider whether the existing buildings and sites are optimal in terms of number and size.

The fundamental principle is that the hypothetical buyer of a Modern Equivalent Asset would purchase the least expensive site that would be suitable and appropriate for its proposed use. If the Trust were starting with a "clean sheet", the Modern Equivalent Asset aligned to service delivery could be different to the current layout in terms of buildings configuration and the number of sites. The Trust is responsible for providing the requirements of the optimised site to the Trust's Valuer.

For the initial application of IFRS 16, where formal contract documentation wasn't explicit, available or existed, IFRS 16 lease liabilities were calculated using current lease payments and term. For peppercorn leases the estimation of a fair rent were made based on approximate floor area and current lease rental rates for their vicinity.

Note 1.30 Sources of estimation uncertainty

The following are assumptions about the future and other major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

With regard to valuing provisions the methodology to determine best estimate differs according to the class of provision.

Annual leave carry forwards are only approved under exceptional circumstances whereby staff are unable to take the full annual leave allowance. The maximum carry forward is 5 working days apart from those with accrued balances arising from maternity or sick leave. Outstanding leave was valued at each individual's pay rate.

The annual leave year for Medical staff is determined by start date in post and their annual leave carry forward was costed at the appropriate average pay scale based on the number of days left at 31st March 2024.

Note 2 Operating Segments

Note 2.1 Operating Segments

The Trust has determined that it only has one reportable segment. All services delivered by the Trust are as an NHS Community Services Provider or Mental Health Services Provider and over 85% of Income is earned through contracts with NHS Gloucestershire Clinical Commissioning Group

Note 2.2. Going Concern and Liquidity Risk

The Trust's business activities, together with the factors likely to affect its future development, performance and position are set out in the Strategic Report. In addition, notes 1 to 42 to the financial statements include the Trust's policies and processes for managing its capital; its financial risk management objectives; details of its financial instruments; and its exposures to credit risk and liquidity risk.

After making enquiries, the directors have a reasonable expectation that the services provided by the NHS foundation trust will continue to be provided by the public sector for the foreseeable. For this reason, the directors have adopted the going concern basis in preparing the accounts, following the definition of going concern in the public sector adopted by HM Treasury's Financial Reporting Manual.

Note 2.3 Discontinued Operations

There were no discontinued services or operations in 2022/23 or 2023/24.

Note 2.4 Business combinations involving the trust and another entity within the Whole of Government Accounts (WGA) boundary

There were no new business combinations involving the trust and another entity within the Whole of Government Accounts (WGA) boundary in 2022/23 or 2023/24.

On 1st April 2020 the mental health services to the population of Herefordshire was transferred to Herefordshire and Worcestershire Health and Care Trust (transfer by absorption).

On 1st October 2019 2gether NHS Foundation Trust merged (transfer by absorption) with Gloucestershire Care Services NHS Trust and the combined organisation became known as Gloucestershire Health and Care Services.

Note 3 Operating income from patient care activities (Group)

All income from patient care activities relates to contract income recognised in line with accounting policy 1.4

Note 3.1 Income from patient care activities (by nature)

	2023/24 £000	2022/23 £000
Mental health services		
Income from commissioners under API contracts*	131,133	120,794
Services delivered under a mental health collaborative	3,967	3,756
Clinical partnerships providing mandatory services (including S75 agreements)	-	1,001
Clinical income for the secondary commissioning of mandatory services	50	38
Other clinical income from mandatory services	1,486	2,276
Community services		
Income from commissioners under API contracts*	131,133	121,807
Income from other sources (e.g. local authorities)	1,870	2,276
All services		
National pay award central funding***	50	8,359
Additional pension contribution central funding*	9,276	8,386
Other clinical income	-	-
Total income from activities	**278,965**	**268,692**

Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2023/25 NHS Payment Scheme documentation.

https://www.england.nhs.uk/pay-syst/nhs-payment-scheme/

**The employer contribution rate for NHS pensions increased from 14.3% to 20.6% (excluding administration charge) from 1 April 2019. Since 2019/20, NHS providers have continued to pay over contributions at the former rate with the additional amount being paid over by NHS England on providers' behalf. The full cost and related funding have been recognised in these accounts.

*** Additional funding was made available by NHS England in 2023/24 and 2022/23 for implementing the backdated element of pay awards where government offers were made at the end of the financial year. 2023/24: In March 2024, the government announced a revised pay offer for consultants, reforming consultant pay scales with an effective date of 1 March 2024. Trade Unions representing consultant doctors accepted the offer in April 2024. 2022/23: In March 2023, the government made a pay offer for staff on agenda for change terms and conditions which was later confirmed in May 2023. The additional pay for 2022/23 was based on individuals in employment at 31 March 2023.

Note 3.2 Income from patient care activities (by source)

	2023/24	2022/23
Income from patient care activities received from:	**£000**	**£000**
NHS England	15,728	25,152
Clinical commissioning groups		55,717
Integrated care boards	251,692	178,851
Other NHS providers	4,016	4,794
Local authorities	5,651	3,100
Non-NHS: private patients	8	-
Injury cost recovery scheme	318	145
Non NHS: other	1,552	933
Total income from activities	**278,965**	**268,693**
Of which:		
Related to continuing operations	278,965	268,693
Related to discontinued operations	-	-

Note 3.3 Overseas visitors (relating to patients charged directly by the provider)

	2023/24	2022/23
	£000	**£000**
Income recognised this year	-	-

Note 4 Other operating income (Group)

	2023/24			2022/23		
	Contract income	Non-contract income	Total income	Contract income	Non-contract income	Total income
	£000	£000	£000	£000	£000	£000
Research and development	483	-	**483**	512	-	**512**
Education and training	6,338	505	**6,842**	5,847	515	**6,362**
Non-patient care services to other bodies	12,322		**12,322**	10,021		**10,021**
Reimbursement and top up funding				328		**328**
Charitable and other contributions to expenditure		105	**105**		502	**502**
Revenue from finance leases		1	**1**		-	**-**
Charitable fund incoming resources		39	**39**		96	**96**
Other income	365	4	**369**	2,509	-	**2,509**
Total other operating income	**19,508**	**654**	**20,162**	**19,217**	**1,113**	**20,330**
Of which:						
Related to continuing operations			20,162			20,330
Related to discontinued operations			-			-

There are no partially completed contracts where the Trust does not recognise the revenue until the completion of the full performance obligation. Instead the Trust only has contracts that recognises revenue as work is undertaken.

Note 5.1 Additional information on contract revenue (IFRS 15) recognised in the period

	2023/24 £000	2022/23 £000
Revenue recognised in the reporting period that was included in within contract liabilities at the previous period end	-	-
Revenue recognised from performance obligations satisfied (or partially satisfied) in previous periods	-	-

Note 5.2 Transaction price allocated to remaining performance obligations

Revenue from existing contracts allocated to remaining performance obligations is expected to be recognised:

	31 March 2024 £000	31 March 2023 £000
within one year	-	-
after one year, not later than five years	-	-
after five years	-	-
Total revenue allocated to remaining performance obligations	**-**	**-**

The trust has exercised the practical expedients permitted by IFRS 15 paragraph 121 in preparing this disclosure. Revenue from (i) contracts with an expected duration of one year or less and (ii) contracts where the trust recognises revenue directly corresponding to work done to date is not disclosed.

Note Income from activities arising from commissioner requested services

The trust is required to analyse the level of income from activities that has arisen from commissioner requested and non-commissioner requested services. Commissioner requested services are defined in the provider licence and are services that commissioners believe would need to be protected in the event of provider failure. This information is provided in the table below:

	2023/24 £000	2022/23 £000
Income from services designated as commissioner requested services	-	-
Income from services not designated as commissioner requested services	278,965	268,693
Total	**278,965**	**268,693**

Note Profits and losses on disposal of property, plant and equipment

In 2023/24 the Trust sold one building which had a net book value of £1.280m. Sale was completed in March 2024 and sale proceeds were £1.356m. In addition the Trust sold a couple of items of equipment not transferring to the new Forest of Dean Community Hospital for a combined loss of £15k.

In 2022/23 no land or buildings were disposed off.

The Trust have no material income from charges to service users

Note 6 Operating leases - Gloucestershire Health and Care NHS Foundation Trust as lessor

Gloucestershire Health and Care NHS Foundation Trust has no income generated in operating lease agreements where Gloucestershire Health and Care NHS Foundation Trust is the lessor.

Note 6.1 Operating leases income (Group)

	2023/24 £000	2022/23 £000
Lease receipts recognised as income in year:		
Minimum lease receipts	-	-
Variable lease receipts / contingent rents	-	-
Total in-year operating lease income	**-**	**-**

Note 6.2 Future lease receipts (Group)

	31 March 2024 £000	31 March 2023 £000
Future minimum lease receipts due in:		
- not later than one year	-	-
- later than one year and not later than two years	-	-
- later than two years and not later than three years	-	-
- later than three years and not later than four years	-	-
- later than four years and not later than five years	-	-
- later than five years	-	-
Total	**-**	**-**

Note 7.1 Operating expenses (Group)

	2023/24	2022/23
	£000	£000
Purchase of healthcare from NHS and DHSC bodies	37	84
Purchase of healthcare from non-NHS and non-DHSC bodies	7,489	8,487
Purchase of social care	9,612	8,585
Staff and executive directors costs	221,613	215,513
Remuneration of non-executive directors	181	161
Supplies and services - clinical (excluding drugs costs)	9,793	9,176
Supplies and services - general	4,223	3,667
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	4,510	4,306
Consultancy costs	24	44
Establishment	4,337	5,393
Premises	17,042	14,869
Transport (including patient travel)	2,970	2,713
Depreciation on property, plant and equipment	9,642	7,692
Amortisation on intangible assets	403	310
Net impairments	277	14,781
Movement in credit loss allowance: contract receivables / contract assets	-	220
Movement in credit loss allowance: all other receivables and investments	(68)	-
Increase / (decrease) in other provisions	189	451
Change in provisions discount rate(s)	-	-
Fees payable to the external auditor		
audit services- statutory audit	109	107
other auditor remuneration (external auditor only)	-	-
Internal audit costs	76	53
Clinical negligence	1,555	1,207
Legal fees	382	563
Insurance	281	238
Research and development	439	438
Education and training	3,643	3,334
Expenditure on short term leases	258	0
Car parking and security	17	3
Hospitality	1	3
Losses, ex gratia and special payments	12	12
Other NHS charitable fund resources expended	54	60
Other **	(434)	(355)
Total	**298,669**	**302,115**
Of which:		
Related to continuing operations	298,668	302,115
Related to discontinued operations	-	-

* Audit services - statutory audit fee is £91k excluding VAT. (£87.5k in 2022/23)

** The 2023/24 credit is for the reversal of the remaining prior year accruals which were higher than needed

** The 2022/23 credit is for 2021/22 accruals which were higher than needed.

Note 7.2 Other auditor remuneration (Group)

	2023/24 £000	2022/23 £000
Other auditor remuneration paid to the external auditor:		
1. Audit of accounts of any associate of the trust	-	-
2. Audit-related assurance services	-	-
3. Taxation compliance services	-	-
4. All taxation advisory services not falling within item 3 above	-	-
5. Internal audit services	-	-
6. All assurance services not falling within items 1 to 5	-	-
7. Corporate finance transaction services not falling within items 1 to 6 above	-	-
8. Other non-audit services not falling within items 2 to 7 above	-	-
Total	**-**	**-**

Note 7.3 Limitation on auditor's liability (Group)

The limitation on auditor's liability for external audit work is £1 million (2022/23: £1 million).

Note 8 Impairment of assets (Group)

	2023/24 £000	2022/23 £000
Net impairments charged to operating surplus / deficit resulting from:		
Loss or damage from normal operations	-	-
Over specification of assets	-	-
Abandonment of assets in course of construction	-	-
Unforeseen obsolescence	-	-
Loss as a result of catastrophe	-	-
Changes in market price	277	14,781
Impairments of charitable fund assets	-	-
Other	-	-
Total net impairments charged to operating surplus / deficit	277	**14,781**
Impairments charged to the revaluation reserve	511	**6,623**
Total net impairments	**788**	**21,404**

Note 8.1 Impairment of assets (Group) in 2023/24

The DVS did a desktop review of the operational land and buildings at the 31st March 2024 for the Trust (details below).As a result of the review, the Trust's overall land and buildings value increased by £3,492k (revaluation £4,266k, impairment £(774)k.

Note 8.2 Impairment of assets (Group) in 2022/23

The DVS did a review of the operational land and buildings at the 30th September 2022 for the Trust (details below).

The Trust recorded £12,699 Change in Market Prices. This was resulting from Impairments of £12,699k (Land £4,972k, Buildings £7,727k).

The Trust recorded £5,571k Impairments charged to the Revaluation Reserve (Land £125k, Buildings £5,446k).

The DVS did a desktop review of the operational land and buildings at the 31st March 2023 for the Trust (details below).

The Trust recorded £2,082k Change in Market Prices. This was resulting from Impairments of £2,082k (Land £0k, Buildings £2,082k).

The Trust recorded £1,052k Impairments charged to the Revaluation Reserve (Land £0k, Buildings £1,052).

Note 9 Employee benefits (Group)

	2023/24 Total £000	2022/23 Total £000
Salaries and wages	167,549	163,885
Social security costs	17,140	15,437
Apprenticeship levy	891	795
Employer's contributions to NHS pensions	30,509	27,583
Pension cost - other	143	163
Temporary staff (including agency)	7,449	9,609
Total gross staff costs	**223,681**	**217,472**
Recoveries in respect of seconded staff	-	-
Total staff costs	**223,681**	**217,472**
Of which		
Costs capitalised as part of assets	-	-

The Trust has contributed £178k to pension schemes in respect of directors in 2023/24 (£115k in 2022/23). None of the directors have benefits accruing under money purchase schemes or non NHS pension schemes. No advances or credits have been made to directors by the Trust, nor have any guarantees been entered into on their behalf.

See the "Staff report tables" tab for the disclosure that is now required in the Staff Report section of the annual report.

Note 9.1 Retirements due to ill-health (Group)

During 2023/24 there were 6 early retirements from the trust agreed on the grounds of ill-health (1 in the year ended 31 March 2023). The estimated additional pension liabilities of these ill-health retirements is £213k (£4,659k in 2022/23).

These estimated costs are calculated on an average basis and will be borne by the NHS Pension Scheme.

Note 10 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 in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years." An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as at 31 March 2023, updated to 31 March 2024 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from April 2024. The Department of Health and Social Care has recently laid Scheme Regulations confirming the the employer contribution rate will increase to 23.7% of pensionable pay from 1 April 2024 (previously 20.6%). 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

Note 11 Finance income (Group)

Finance income represents interest received on assets and investments in the period.

	2023/24 £000	2022/23 £000
Interest on bank accounts	2,843	1,136
Interest income on finance leases	7	14
Other finance income	-	8
Total finance income	**2,850**	**1,158**

Note 12.1 Finance expenditure (Group)

Finance expenditure represents interest and other charges involved in the borrowing of money or asset financing.

	2023/24 £000	2022/23 £000
Interest expense:		
Interest on lease obligations	229	171
Interest on late payment of commercial debt	-	-
Total interest expense	**229**	**171**
Unwinding of discount on provisions	-	-
Other finance costs	9	8
Total finance costs	**238**	**179**

* From 1 April 2023, IFRS 16 liability measurement principles are applied to PFI, LIFT and other service concession liabilities. Increases to imputed lease payments arising from inflationary uplifts are now included in the liability, and contingent rent no longer arises. More information is provided in Note 43.1. The Trust has no PFI LIFT or other service concession arrangements.

Note 12.2 The late payment of commercial debts (interest) Act 1998 / Public Contract Regulations 2015 (Group)

	2023/24 £000	2022/23 £000
Total liability accruing in year under this legislation as a result of late payments	-	-
Amounts included within interest payable arising from claims made under this legislation	-	-
Compensation paid to cover debt recovery costs under this legislation	-	-

Note 13 Other gains / (losses) (Group)

	2023/24 £000	2022/23 £000
Gains on disposal of assets	62	-
Losses on disposal of assets	-	-
Total gains / (losses) on disposal of assets	**62**	**-**

In 2023/24 the Trust sold one building for which it had a gain on disposal of £77k and disposed of a couple of items of equipment not transferring to the new Forest of Deam Community Hospital for which there were losses of £15k.

There were no gains or losses in 2021/22.

Note 14 Trust income statement and statement of comprehensive income

In accordance with Section 408 of the Companies Act 2006, the trust is exempt from the requirement to present its own income statement and statement of comprehensive income. The trust's surplus/(deficit) for the period was £0.5 million (2022/23: £(14.9) million). The trust's total comprehensive income/(expense) for the period was £5.1 million (2022/23: £(16.0) million).

Note 15 Discontinued operations (Group)

There were no discontinued operations in 2022/23 and 2023/24.

Note 16.1 Intangible assets - 2023/24

Group	Software licences £000	Internally generated information technology £000	Total £000
Valuation / gross cost at 1 April 2023 - brought forward	**6,289**	**1,253**	**7,542**
Additions	650	-	**650**
Valuation / gross cost at 31 March 2024	**6,939**	**1,253**	**8,192**
Amortisation at 1 April 2023 - brought forward	4,918	1,253	**6,171**
Provided during the year	403	-	**403**
Amortisation at 31 March 2024	**5,321**	**1,253**	**6,574**
Net book value at 31 March 2024	**1,618**	**-**	**1,618**
Net book value at 1 April 2023	**1,371**	**-**	**1,371**

Note 16.2 Intangible assets - 2022/23

Group	Software licences £000	Internally generated information technology £000	Total £000
Valuation / gross cost at 1 April 2022 - as previously stated	**5,566**	**1,253**	**6,819**
Additions	723	-	**723**
Valuation / gross cost at 31 March 2023	**6,289**	**1,253**	**7,542**
Amortisation at 1 April 2022 - as previously stated	**4,608**	**1,253**	**5,861**
Provided during the year	310	-	**310**
Amortisation at 31 March 2023	**4,918**	**1,253**	**6,171**
Net book value at 31 March 2023	**1,371**	**-**	**1,371**
Net book value at 1 April 2022	**958**	**-**	**958**

Note 17.1 Intangible assets - 2023/24

Trust	Software licences £000	Internally generated information technology £000	Total £000
Valuation / gross cost at 1 April 2023 - brought forward	**6,289**	**1,253**	**7,542**
Additions	650	-	**650**
Valuation / gross cost at 31 March 2024	**6,939**	**1,253**	**8,192**
Amortisation at 1 April 2023 - brought forward	**4,918**	**1,253**	**6,171**
Provided during the year	403	-	**403**
Amortisation at 31 March 2024	**5,321**	**1,253**	**6,574**
Net book value at 31 March 2024	**1,618**	**-**	**1,618**
Net book value at 1 April 2023	**1,371**	**-**	**1,371**

Note 17.2 Intangible assets - 2022/23

Trust	Software licences £000	Internally generated information technology £000	Total £000
Valuation / gross cost at 1 April 2022 - as previously stated	**5,566**	**1,253**	**6,819**
Additions	**723**	**-**	**723**
Valuation / gross cost at 31 March 2023	**6,289**	**1,253**	**7,542**
Amortisation at 1 April 2022 - as previously stated	**4,608**	**1,253**	**5,861**
Provided during the year	**310**	**-**	**310**
Amortisation at 31 March 2023	**4,918**	**1,253**	**6,171**
Net book value at 31 March 2023	**1,371**	**-**	**1,371**
Net book value at 1 April 2022	**958**	**-**	**958**

Note 18.1 Property, plant and equipment – 2023/24

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2023 – brought forward	**4,077**	**82,017**	**22,971**	**16,085**	**266**	**24,582**	**5,977**	**150**	**156,125**
Additions	–	–	13,121	–	–	–	–	–	**13,121**
Impairments	(780)	(8)	–	–	–	–	–	–	**(788)**
Revaluations	5	5,129	–	–	–	–	–	–	**5,134**
Reclassifications	395	1,200	(6,402)	703	121	3,410	573	–	**0**
Transfers to / from assets held for sale	353	(3,563)	–	–	–	–	–	–	**(3,210)**
Disposals / derecognition	–	–	–	(55)	–	–	–	–	**(55)**
Valuation/gross cost at 31 March 2024	**4,050**	**84,775**	**29,690**	**16,733**	**387**	**27,992**	**6,550**	**150**	**170,327**
Accumulated depreciation at 1 April 2023 – brought forward	**–**	**12,376**	**–**	**8,942**	**204**	**19,190**	**1,726**	**–**	**42,438**
Provided during the year	–	3,959	–	1,096	43	2,228	653	–	**7,979**
Transfers to / from assets held for sale	–	(603)	–	–	–	–	–	–	**(603)**
Disposals / derecognition	–	–	–	(38)	–	–	–	–	**(38)**
Accumulated depreciation at 31 March 2024	**–**	**15,732**	**–**	**10,000**	**247**	**21,418**	**2,379**	**–**	**49,776**
Net book value at 31 March 2024	**4,050**	**69,043**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**150**	**120,551**
Net book value at 1 April 2023	**4,077**	**69,641**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**150**	**113,687**

Note 18.2 Property, plant and equipment - 2022/23

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2022 - as previously stated	**10,136**	**95,023**	**15,891**	**12,229**	**304**	**22,639**	**4,135**	**150**	**160,507**
IFRS 16 implementation - reclassification to right of use assets	-	(2,062)	-	-	-	-	-	-	**(2,062)**
Additions	-	-	18,787	-	-	-	-	-	**18,787**
Impairments	(5,097)	(16,307)	-	-	-	-	-	-	**(21,404)**
Revaluations	2,400	3,088	-	-	-	-	-	-	**5,488**
Reclassifications	-	4,066	(11,707)	3,856	-	1,943	1,842	-	**-**
Transfers to / from assets held for sale	(3,214)	(533)	-	-	-	-	-	-	**(3,747)**
Disposals / derecognition	(148)	(1,258)	-	-	(38)	-	-	-	**(1,444)**
Valuation / gross cost at 31 March 2023	**4,077**	**82,017**	**22,971**	**16,085**	**266**	**24,582**	**5,977**	**150**	**156,125**
Accumulated depreciation at 1 April 2022 - as previously stated	**-**	**10,393**	**-**	**7,992**	**212**	**17,212**	**1,422**	**-**	**37,231**
IFRS 16 implementation - reclassification to right of use assets	-	(699)	-	-	-	-	-	-	**(699)**
Provided during the year	-	2,880	-	950	30	1,978	304	-	**6,142**
Transfers to / from assets held for sale	-	(49)	-	-	-	-	-	-	**(49)**
Disposals / derecognition	-	(149)	-	-	(38)	-	-	-	**(187)**
Accumulated depreciation at 31 March 2023	**-**	**12,376**	**-**	**8,942**	**204**	**19,190**	**1,726**	**-**	**42,438**
Net book value at 31 March 2023	**4,077**	**69,641**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**150**	**113,687**
Net book value at 1 April 2022	**10,136**	**84,630**	**15,891**	**4,237**	**92**	**5,427**	**2,713**	**150**	**123,276**

Note 18.3 Property, plant and equipment financing – 31 March 2024

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned – purchased	4,050	68,181	29,690	6,675	140	6,574	4,168	150	119,628
Owned – donated / granted	–	862	–	58	–	–	3	–	923
NBV total at 31 March 2024	**4,050**	**69,043**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**150**	**120,551**

Note 18.4 Property, plant and equipment financing – 31 March 2023

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned – purchased	4,077	68,650	22,971	7,079	62	5,392	4,242	150	112,623
Owned – donated / granted	–	991	–	64	–	–	9	–	1,064
NBV total at 31 March 2023	**4,077**	**69,641**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**150**	**113,687**

Note 18.5 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2024

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease									-
Not subject to an operating lease	4,050	69,043	29,690	6,733	140	6,574	4,171	150	**120,551**
NBV total at 31 March 2024	**4,050**	**69,043**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**150**	**120,551**

Note 18.6 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2023

Group	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease									-
Not subject to an operating lease	4,077	69,641	22,971	7,143	62	5,392	4,251	150	**113,687**
NBV total at 31 March 2023	**4,077**	**69,641**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**150**	**113,687**

Note 19.1 Property, plant and equipment – 2023/24

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2023 – brought forward	**4,077**	**82,017**	**22,971**	**16,085**	**266**	**24,582**	**5,977 1**	**55,975**
Additions	–	–	13,121	–	–	–	–	**13,121**
Impairments	(780)	(8)	–	–	–	–	–	**(788)**
Revaluations	5	5,129	–	–	–	–	–	**5,134**
Reclassifications	395	1,200	(6,402)	703	121	3,410	573	**0**
Transfers to / from assets held for sale	353	(3,563)	–	–	–	–	–	**(3,210)**
Disposals / derecognition	–	–	–	(55)	–	–	–	**(55)**
Valuation / gross cost at 31 March 2024	**4,050**	**84,775**	**29,690**	**16,733**	**387**	**27,992**	**6,550**	**170,177**
Accumulated depreciation at 1 April 2023 – brought forward	**–**	**12,376**	**–**	**8,942**	**204**	**19,190**	**1,726**	**42,438**
Provided during the year	–	3,959	–	1,096	43	2,228	653	**7,979**
Transfers to / from assets held for sale	–	(603)	–	–	–	–	–	**(603)**
Disposals / derecognition	–	–	–	(38)	–	–	–	**(38)**
Accumulated depreciation at 31 March 2024	**–**	**15,732**	**–**	**10,000**	**247**	**21,418**	**2,379**	**49,776**
Net book value at 31 March 2024	**4,050**	**69,043**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**120,401**
Net book value at 1 April 2023	**4,077**	**69,641**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**113,537**

Note 19.2 Property, plant and equipment – 2022/23

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2022 – as previously stated	**10,136**	**95,023**	**15,891**	**12,229**	**304**	**22,639**	**4,135**	**160,357**
IFRS 16 implementation – reclassification of existing leased assets to right of use assets	–	(2,062)	–	–	–	–	–	**(2,062)**
Additions	–	–	18,787	–	–	–	–	**18,787**
Impairments	(5,097)	(16,307)	–	–	–	–	–	**(21,404)**
Reversals of impairments	–	–	–	–	–	–	–	**–**
Revaluations	2,400	3,088	–	–	–	–	–	**5,488**
Reclassifications	–	4,066	(11,707)	3,856	–	1,943	1,842	**–**
Transfers to / from assets held for sale	(3,214)	(533)	–	–	–	–	–	**(3,747)**
Disposals / derecognition	(148)	(1,258)	–	–	(38)	–	–	**(1,444)**
Valuation / gross cost at 31 March 2023	**4,077**	**82,017**	**22,971**	**16,085**	**266**	**24,582**	**5,977**	**155,975**
Accumulated depreciation at 1 April 2022 – as previously stated	–	10,393	–	7,992	212	17,212	1,422	**37,231**
IFRS 16 implementation – reclassification of existing leased assets to right of use assets	–	(699)	–	–	–	–	–	**(699)**
Provided during the year	–	2,880	–	950	30	1,978	304	**6,142**
Transfers to / from assets held for sale	–	(49)	–	–	–	–	–	**(49)**
Disposals / derecognition	–	(149)	–	–	(38)	–	–	**(187)**
Accumulated depreciation at 31 March 2023	**–**	**12,376**	**–**	**8,942**	**204**	**19,190**	**1,726**	**42,438**
Net book value at 31 March 2023	**4,077**	**69,641**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**113,537**
Net book value at 1 April 2022	**10,136**	**84,630**	**15,891**	**4,237**	**92**	**5,427**	**2,713**	**123,126**

Note 19.3 Property, plant and equipment financing – 31 March 2024

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned – purchased	4,050	68,181	-	29,690	6,675	140	6,574	4,168	119,478
Owned – donated / granted	-	862	-	-	58	-	-	3	**923**
Total net book value at 31 March 2024	**4,050**	**69,043**	**-**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**120,401**

Note 19.4 Property, plant and equipment financing – 31 March 2023

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Owned – purchased	4,077	68,650	-	22,971	7,079	62	5,392	4,242	**112,473**
Owned – donated / granted	-	991	-	-	64	-	-	9	**1,064**
Total net book value at 31 March 2023	**4,077**	**69,641**	**-**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**113,537**

Note 19.5 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2024

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease	-	-	-	-	-	-	-	-	-
Not subject to an operating lease	4,050	69,043	-	29,690	6,733	140	6,574	4,171	**120,401**
Total net book value at 1 March 2024	**4,050**	**69,043**	**-**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**120,401**

Note 19.6 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2023

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Charitable fund PPE assets	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease	-	-	-	-	-	-	-	-	-
Not subject to an operating lease	4,077	69,641	-	22,971	7,143	62	5,392	4,251	113,537
Total net book value at 31 March 2023	**4,077**	**69,641**	**-**	**22,971**	**7,143**	**62**	**5,392**	**4,251**	**113,537**

Note 20 Donations of property, plant and equipment

There were no donations of equipment to the Trust in 202/2 (£0k in 202/2.

Note 21 Revaluations of property, plant and equipment

Note 21.1 Revaluations of property, plant and equipment in 2023/24

The DVS did a desktop review of the operational land and buildings at the 31st March 2024 for the Trust (details below).

As a result of the review of land and buildings being carried out by the DVS, the Trust's overall land and buildings value increased by £3,492k (revaluation £4,266k, impairment £(774)k.

The total revaluation increase in value for the year taken to the revaluation reserve was £3,768k (Land £(498)k, Buildings £4,266k).

Note 21.2 Revaluations of property, plant and equipment in 2022/23

The DVS did a review of the operational land and buildings at the 30th September 2022 for the Trust (details below).

As a result of the review of land and buildings being carried out by the DVS, the Trust's overall land and buildings value decreased by £16,299k (revaluation £1,970k, impairment £(18,269)k.

The total revaluation decrease in value for the year taken to the revaluation reserve was £1,970k (Land £0k, Buildings £1,970).

The DVS did a desktop review of the operational land and buildings at the 31st March 2023 for the Trust (details below).

As a result of the review of land and buildings being carried out by the DVS, the Trust's overall land and buildings value decreased by £2.018k (revaluation £1.117k, impairment £(3.135)k.

The total revaluation decrease in value for the year taken to the revaluation reserve was £1,117k (Land £0k, Buildings £1,117k).

Note 22 Leases - Gloucestershire Health and Care NHS Foundation Trust as a lessee

A breakdown of the types of leases the trust holds is shown in Note 22.1 Right of use assets - 2023/24.

Note 22.1 Right of use assets - 2023/24

Trust	Property (land and buildings) £000	Transport equipment £000	Total £000	of which leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2023 - brought forward	**18,895**	**362**	**19,257**	**4,360**
Additions	1,140	234	1,374	-
Remeasurements of the lease liability	(180)	-	(180)	-
Movements in provisions for restoration / removal costs	112	-	112	54
Disposals / derecognition	-	(78)	(78)	-
Valuation / gross cost at 31 March 2024	**19,967**	**518**	**20,485**	**4,414**
Accumulated depreciation at 1 April 2023 - brought forward	1,408	134	1,542	441
Provided during the year	1,531	132	1,663	443
Disposals / derecognition	-	(78)	(78)	-
Accumulated depreciation at 31 March 2024	**2,939**	**188**	**3,127**	**884**
Net book value at 31 March 2024	**17,028**	**330**	**17,358**	**3,530**
Net book value at 1 April 2023	**17,487**	**228**	**17,715**	**3,919**

Net book value of right of use assets leased from other NHS providers	-
Net book value of right of use assets leased from other DHSC group bodies	3,530

Note 22.2 Right of use assets - 2022/23

Trust	Property (land and buildings) £000	Transport equipment £000	Total £000	of which leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2022 - brought forward	**-**	**-**	**-**	**-**
IFRS 16 implementation - reclassification of existing leased assets from PPE or intangible assets	2,062	-	**2,062**	-
IFRS 16 implementation - adjustments for existing operating leases / subleases	14,972	327	15,299	4,360
Additions	2,559	44	2,603	-
Reclassifications	(698)	(9)	(707)	-
Valuation / gross cost at 31 March 2023	**18,895**	**362**	**19,257**	**4,360**
Accumulated depreciation at 1 April 2022 - brought forward	**-**	**-**	**-**	**-**
IFRS 16 implementation - reclassification of existing leased assets from PPE or intangible assets	699	-	699	-
Provided during the year	1,407	143	1,550	441
Reclassifications	(698)	(9)	(707)	-
Accumulated depreciation at 31 March 2023	**1,408**	**134**	**1,542**	**441**
Net book value at 31 March 2023	**17,487**	**228**	**17,715**	**3,919**
Net book value at 1 April 2022	**-**	**-**	**-**	**-**

Net book value of right of use assets leased from other NHS providers	-
Net book value of right of use assets leased from other DHSC group bodies	3,919

Note 22.3 Right of use assets - 2023/24

Trust	Property (land and buildings) £000	Transport equipment £000	Total £000	of which leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2023 - brought forward	**18,895**	**362**	**19,257**	**4,360**
Additions	1,140	234	**1,374**	-
Remeasurements of the lease liability	(180)	-	**(180)**	-
Movements in provisions for restoration / removal costs	112	-	**112**	54
Disposals / derecognition	-	(78)	**(78)**	-
Valuation / gross cost at 31 March 2024	**19,967**	**518**	**20,485**	**4,414**
Accumulated depreciation at 1 April 2023 - brought forward	1,408	134	**1,542**	441
Provided during the year	1,531	132	**1,663**	443
Disposals / derecognition	-	(78)	**(78)**	-
Accumulated depreciation at 31 March 2024	**2,939**	**188**	**3,127**	**884**
Net book value at 31 March 2024	**17,028**	**330**	**17,358**	**3,530**
Net book value at 1 April 2023	**17,487**	**228**	**17,715**	**3,919**
Net book value of right of use assets leased from other NHS providers				**-**
Net book value of right of use assets leased from other DHSC group bodies				**3,530**

Note 22.4 Right of use assets - 2022/23

Trust	Property (land and buildings) £000	Transport equipment £000	Total £000	of which leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2022 - brought forward	-	-	-	-
IFRS 16 implementation - reclassification of existing finance leased assets from PPE or intangible assets	**2,062**	**-**	**2,062**	**-**
IFRS 16 implementation - adjustments for existing operating leases / subleases	**14,972**	**327**	**15,299**	**4,360**
Additions	**2,559**	**44**	**2,603**	**-**
Reclassifications	**(698)**	**(9)**	**(707)**	**-**
Valuation / gross cost at 31 March 2023	**18,895**	**362**	**19,257**	**4,360**
Accumulated depreciation at 1 April 2022 - brought forward	-	-	-	-
IFRS 16 implementation - reclassification of existing finance leased assets from PPE or intangible assets	699	-	699	-
Provided during the year	1,407	143	1,550	441
Reclassifications	(698)	(9)	(707)	-
Accumulated depreciation at 31 March 2023	**1,408**	**134**	**1,542**	**441**
Net book value at 31 March 2023	**17,487**	**228**	**17,715**	**3,919**
Net book value at 1 April 2022	**-**	**-**	**-**	**-**

Net book value of right of use assets leased from other NHS providers	-
Net book value of right of use assets leased from other DHSC group bodies	3,919

Note 22.5 Revaluations of right of use assets

No revaluations for right of use assets that have taken place in year.

Note 22.6 Reconciliation of the carrying value of lease liabilities

Lease liabilities are included within borrowings in the statement of financial position. A breakdown of borrowings is disclosed in note 36.1.

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Carrying value at 1 April	**16,744**	**1,362**	**16,744**	**1,362**
Prior period adjustments		-		
Carrying value at 1 April - restated	**16,744**	**1,362**	**16,744**	**1,362**
IFRS 16 implementation - adjustments for existing operating leases		14,411	-	14,411
Transfers by absorption	-	-	-	-
Lease additions	1,374	2,603	1,374	2,603
Lease liability remeasurements	(180)	-	(180)	-
Interest charge arising in year	229	171	229	171
Early terminations	-	-	-	-
Lease payments (cash outflows)	(1,788)	(1,803)	(1,788)	(1,803)
Other changes	-	-	-	-
Carrying value at 31 March	**16,379**	**16,744**	**16,379**	**16,744**

Lease payments for short term leases, leases of low value underlying assets and variable lease payments not dependent on an index or rate are recognised in operating expenditure.

These payments are disclosed in Note 7.1. Cash outflows in respect of leases recognised on-SoFP are disclosed in the reconciliation above.

Note 22.7 Maturity analysis of future lease payments at 31 March 2024

	Group		Trust	
	Total 31 March 2024 £000	Of which leased from DHSC group bodies: 31 March 2024 £000	Total 31 March 2024 £000	Of which leased from DHSC group bodies: 31 March 2024 £000
Undiscounted future lease payments payable in:				
- not later than one year;	1,454	431	1,454	431
- later than one year and not later than five years;	5,087	1,603	5,087	1,603
- later than five years.	9,838	1,475	9,838	1,475
Total gross future lease payments	16,379	3,509	16,379	3,509
Finance charges allocated to future periods	-	-	-	-
Net lease liabilities at 31 March 2024	**16,379**	**3,509**	**16,379**	**3,509**
Of which:				
Leased from other NHS providers		-		-
Leased from other DHSC group bodies		3,509		3,509

Note 22.8 Maturity analysis of future lease payments at 31 March 2023

	Group		Trust	
	Total 31 March 2023 £000	Of which leased from DHSC group bodies: 31 March 2023 £000	Total 31 March 2023 £000	Of which leased from DHSC group bodies: 31 March 2023 £000
Undiscounted future lease payments payable in:				
- not later than one year;	1,447	428	1,447	428
- later than one year and not later than five years;	4,833	1,669	4,833	1,669
- later than five years.	10,464	1,840	10,464	1,840
Total gross future lease payments	16,744	3,937	16,744	3,937
Finance charges allocated to future periods	-	-	-	-
Net finance lease liabilities at 31 March 2023	**16,744**	**3,937**	**16,744**	**3,937**
Of which:				
Leased from other NHS providers		-		-
Leased from other DHSC group bodies		3,937		3,937

Note 22.9 Leases - other information

The Trust has no sale and leaseback transactions or restrictions or covenants imposed by leases.

Note 23.1 Investment Property

The Trust has no Investment Properties.

Note 24 Investments in associates and joint ventures

The Trust has no investments in associates and join ventures.

Note 25 Other investments / financial assets (non-current)

The Trust has no Other Investments or financial assets.

Note 25.1 Other investments / financial assets (current)

The Trust has no Other Investments or financial assets.

Note 26 Disclosure of interests in other entities

The Trust has no interests in other entities

Note 27 Analysis of charitable fund reserves

The following charities Gloucestershire Care Services NHS Trust Charities, 2Gether NHS Foundation Trust Charitable Fund and New Highway Charity have been merged into one charity, Gloucestershire Health and Care NHS Foundation Trust Charitable Fund, which has been consolidated into the Group accounts.

	31 March 2024 £000	31 March 2023 £000
Unrestricted funds:		
Unrestricted income funds	144	157
Restricted funds:		
Other restricted income funds	227	228
	371	**385**

Unrestricted income funds are accumulated income funds that are expendable at the discretion of the trustees in furtherance of the charity's objects. Unrestricted funds may be earmarked or designated for specific future purposes which reduces the amount that is readily available to the charity.

The Trust has no interests in other entities

Note 28 Inventories

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Consumables	356	406	356	406
Total inventories	**356**	**406**	**356**	**406**
of which:				
Held at fair value less costs to sell	-	-	-	-

Inventories recognised in expenses for the year were £2,018k (2022/23: £2,131k). Write-down of inventories recognised as expenses for the year were £0k (2022/23: £0k).

In response to the COVID 19 pandemic, the Department of Health and Social Care centrally procured personal protective equipment and passed these to NHS providers free of charge. During 2023/24 the Trust received £46k of items purchased by DHSC (2022/23: £374k).

These inventories were recognised as additions to inventory at deemed cost with the corresponding benefit recognised in income. The utilisation of these items is included in the expenses disclosed above.

Note 29.1 Receivables

Obligations under finance leases where the trust is the lessee.

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Current				
Contract receivables	10,112	18,868	10,112	18,868
Allowance for impaired contract receivables / assets	(1,565)	(2,163)	(1,565)	(2,163)
Prepayments (non-PFI)	1,404	1,339	1,404	1,339
Finance lease receivables	1	216	1	216
PDC dividend receivable	133	396	133	396
VAT receivable	710	876	710	876
Corporation and other taxes receivable	3	2	3	2
Other receivables	69	5	69	5
NHS charitable funds receivables	1	-	-	-
Total current receivables	**10,868**	**19,539**	**10,867**	**19,539**
Non-current				
Finance lease receivables	835	835	835	835
Other receivables	178	250	178	250
Total non-current receivables	**1,013**	**1,085**	**1,013**	**1,085**
Of which receivable from NHS and DHSC group bodies:				
Current	3,184	14,889	3,184	14,889
Non-current	1,013	1,085	1,013	1,085

Note 29.2 Allowances for credit losses - 2023/24

	Group		Trust	
	Contract receivables and contract assets £000	All other receivables £000	Contract receivables and contract assets £000	All other receivables £000
Allowances as at 1 Apr 2023 - brought forward	2,163	-	2,163	-
Reversals of allowances	-	(68)	-	(68)
Utilisation of allowances (write offs)	(598)	68	(598)	68
Allowances as at 31 Mar 2024	**1,565**	**-**	**1,565**	-

Note 29.3 Allowances for credit losses - 2022/23

	Group		Trust	
	Contract receivables and contract assets £000	All other receivables £000	Contract receivables and contract assets £000	All other receivables £000
Allowances as at 1 Apr 2022 - as previously stated	**2,039**	**-**	**2,039**	**-**
New allowances arising	250	-	250	-
Reversals of allowances	(30)	-	(30)	-
Utilisation of allowances (write offs)	(96)	-	(96)	-
Allowances as at 31 Mar 2023	**2,163**	**-**	**2,163**	**-**

Note 29.4 Exposure to credit risk

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 as at 31 March are in receivables from customers, as disclosed in the trade and other receivables note.

Note 30 Finance leases (Gloucestershire Health and Care NHS Foundation Trust as a lessor)

This note discloses future lease payments receivable from lease arrangements classified as finance leases where the Gloucestershire Health and Care NHS Foundation Trust is the lessor.

Note 30.1 Reconciliation of the carrying value of finance lease receivables (net investment in the lease)

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
Finance lease receivables at 1 April	**1,051**	**-**	**1,051**	**-**
Prior period adjustments		-	-	
Finance lease receivables at 1 April - restated	**1,051**	**-**	**1,051**	**-**
Additions	-	1,256	-	1,256
Interest arising (unwinding of discount)	7	14	7	14
Remeasurements of lease receivables	-	-	-	-
Lease receipts (cash payments received)	(222)	(219)	(222)	(219)
Derecognition due to early termination	-	-	-	-
Finance lease receivables at 31 March	**836**	**1,051**	**836**	**1,051**

For many years the Trust has had had three leases with other local NHS foundations trusts which have been informally treated as rental agreements. After discussion with our NHS counterbodies it has been agreed that the nature of each agreement should be treated as a finance lease and these leases have been treated as new finance leases in 2022/23 and 2023/24.

Note 30.2 Finance lease receivables maturity analysis as at 31 March 2024

	Group		Trust	
	Total	Of which leased to DHSC group bodies:	Total	Of which leased to DHSC group bodies:
	31 March 2024 £000	31 March 2024 £000	31 March 2024 £000	31 March 2024 £000
Undiscounted future lease receipts receivable in:				
not later than one year;	1	1	1	1
later than one year and not later than two years;	1	1	1	1
later than two years and not later than three years;	1	1	1	1
later than three years and not later than four years;	1	1	1	1
later than four years and not later than five years;	1	1	1	1
later than five years.	831	831	831	831
Total future finance lease payments to be received	**836**	**836**	**836**	**836**
Estimated value of unguaranteed residual interest	-	-	-	-
Unearned interest income	-	-	-	-
Allowance for uncollectable lease payments	-	-	-	-
Net investment in lease (net lease receivable) of which:	**836**	**836**	**836**	**836**
Leased to other NHS providers		836		836
Leased to other DHSC group bodies	-			-

Note 30.3 Finance lease receivables maturity analysis as at 31 March 2023

	Group		Trust	
	Total	Of which leased to DHSC group bodies:	Total	Of which leased to DHSC group bodies:
	31 March 2023 £000	31 March 2023 £000	31 March 2023 £000	31 March 2023 £000
Undiscounted future lease receipts receivable in:				
not later than one year;	216	216	216	216
later than one year and not later than two years;	4	4	4	4
later than two years and not later than three years;	4	4	4	4
later than three years and not later than four years;	4	4	4	4
later than four years and not later than five years;	4	4	4	4
later than five years.	975	975	975	975
Total future finance lease payments to be received	**1,207**	**1,207**	**1,207**	**1,207**
Estimated value of unguaranteed residual interest	689	689	689	689
Unearned interest income	(845)	(845)	(845)	(845)
Allowance for uncollectable lease payments	-	-	-	-
Net investment in lease (net lease receivable) of which:	**1,051**	**1,051**	**1,051**	**1,051**
Leased to other NHS providers		1,051	-	1,051
Leased to other DHSC group bodies		-		

Note 30.4 Assets derecognised under finance leases with other DHSC group bodies

None of the three assets leased to other DHSC group bodies under finance leases are material.

Note 31 Other assets

	Group		Trust	
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
Current	**£000**	**£000**	**£000**	**£000**
Other assets	-	-	-	-
Total other current assets	**-**	**-**	**-**	**-**
Non-current				
Net defined benefit pension scheme asset	-	-	-	-
Other assets	-	-	-	-
Total other non-current assets	**-**	**-**	**-**	**-**

Note 32.1 Non-current assets held for sale and assets in disposal groups

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
NBV of non-current assets for sale and assets in disposal groups at 1 April	3,698	-	3,698	-
Prior period adjustment		-		
NBV of non-current assets for sale and assets in disposal groups at 1 April - restated	**3,698**	**-**	**3,698**	**-**
Transfers by absorption	-	-	-	-
Assets classified as available for sale in the year	3,104	3,698	3,104	3,698
Assets sold in year	(1,280)	-	(1,280)	-
Impairment of assets held for sale	-	-	-	-
Reversal of impairment of assets held for sale	-	-	-	-
Assets no longer classified as held for sale, for reasons other than disposal by sale	(497)	-	(497)	-
NBV of non-current assets for sale and assets in disposal groups at 31 March	**5,025**	**3,698**	**5,025**	**3,698**

During 2023/24 two assets total value £3.1 m were transferred to asset held for sale and one of these were sold in 2023/24. Two assets that were transferred to asset held for sale during 2022/23 were revalued resulting in an overall decrease to these assets held for sale being £0.5m. In 2022/23 three assets were classified as land and one asset was classified as buildings and were transferred to assets held for sale.

In 2022/23 three assets were classified as land and one asset was classified as buildings and were transferred to assets held for sale.

Note 32.2 Liabilities in disposal groups

The Trust has no Liabilities in disposal groups in 2022/23 or 2023/24.

Note 33.1 Cash and cash equivalents movements

Cash and cash equivalents comprise cash at bank, in hand and cash equivalents. Cash equivalents are readily convertible investments of known value which are subject to an insignificant risk of change in value.

	Group		Trust	
	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000
At 1 April	**49,092**	**59,205**	**48,836**	**58,896**
Net change in year	2,564	(10,113)	2,597	(10,060)
At 31 March	**51,656**	**49,092**	**51,433**	**48,836**
Broken down into:				
Cash at commercial banks and in hand	25	28	25	28
Cash with the Government Banking Service	51,631	49,064	51,408	48,808
Total cash and cash equivalents as in SoFP	**51,656**	**49,092**	**51,433**	**48,836**
Bank overdrafts (GBS and commercial banks)	-	-	-	-
Total cash and cash equivalents as in SoCF	**51,656**	**49,092**	**51,433**	**48,836**

Note 33.2 Third party assets held by the trust

Gloucestershire Health and Care NHS Foundation Trust held cash and cash equivalents which relate to monies held by the Trust on behalf of patients or other parties. This has been excluded from the cash and cash equivalents figure reported in the accounts.

	Group and Trust	
	31 March 2024	31 March 2023
	£000	£000
Bank balances	101	103
Total third party assets	**101**	**103**

Note 34.1 Trade and other payables

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Current				
Trade payables	3,841	5,989	3,841	5,989
Capital payables	2,743	4,343	2,743	4,343
Accruals	23,966	25,681	23,966	25,681
Social security costs	2,146	2,020	2,146	2,020
Other taxes payable	1,885	1,613	1,885	1,613
Pension contributions payable	2,959	2,673	2,959	2,673
Other payables	523	896	523	896
NHS charitable funds: trade and other payables	3	21	-	-
Total current trade and other payables	**38,066**	**43,236**	**38,063**	**43,215**
Non-current				
Trade payables	-	-	-	-
Capital payables	-	-	-	-
Accruals	-	-	-	-
Other taxes payable	-	-	-	-
NHS charitable funds: trade and other payables	-	-	-	-
Total non-current trade and other payables	**-**	**-**	**-**	**-**
Of which payables from NHS and DHSC group bodies:				
Current	6,103	1,452	6,103	1,452
Non-current	-	-	-	-

Note 34.2 Early retirements in NHS payables above

The payables note above includes no amounts in relation to early retirements.

Note 35 Other liabilities

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Current				
Deferred income: contract liabilities	1,086	1,107	1,086	(1,107)
Total other current liabilities	**1,086**	**1,107**	**1,086**	**(1,107)**
Non-current				
Deferred income: contract liabilities	-	-	-	-
Total other non-current liabilities	**-**	**-**	**-**	**-**

Note 36.1 Borrowings

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Current				
Lease liabilities	1,454	1,447	1,454	1,447
Total current borrowings	**1,454**	**1,447**	**1,454**	**1,447**
Non-current				
Lease liabilities	14,925	15,297	14,925	15,297
Total non-current borrowings	**14,925**	**15,297**	**14,925**	**15,297**

Note 36.2 Reconciliation of liabilities arising from financing activities (Group)

Group - 2023/24	Lease liabilities £000	Total £000
Carrying value at 1 April 2023	**16,744**	**16,744**
Cash movements:		
Financing cash flows - payments and receipts of principal	(1,559)	**(1,559)**
Financing cash flows - payments of interest	(229)	**(229)**
Non-cash movements:		
Additions	1,374	**1,374**
Lease liability remeasurements	(180)	**(180)**
Application of effective interest rate	229	**229**
Carrying value at 31 March 2024	**16,379**	**16,379**

Group - 2022/23	Lease liabilities £000	Total £000
Carrying value at 1 April 2022	**1,362**	**1,362**
Cash movements:		
Financing cash flows - payments and receipts of principal	(1,632)	**(1,632)**
Financing cash flows - payments of interest	(171)	**(171)**
Non-cash movements:		
IFRS 16 implementation - adjustments for existing operating leases / subleases	14,411	**14,411**
Additions	2,603	**2,603**
Application of effective interest rate	171	**171**
Carrying value at 31 March 2023	**16,744**	**16,744**

Note 36.3 Reconciliation of liabilities arising from financing activities

Trust - 2023/24	Lease liabilities £000	Total £000
Carrying value at 1 April 2023	**16,744**	**16,744**
Cash movements:		
Financing cash flows - payments and receipts of principal	(1,559)	**(1,559)**
Financing cash flows - payments of interest	(229)	**(229)**
Non-cash movements:		
Additions	1,374	**1,374**
Lease liability remeasurements	(180)	**(180**
Application of effective interest rate	229	**229**
Carrying value at 31 March 2024	**16,379**	**16,379**

Trust - 2022/23	Lease liabilities £000	Total £000
Carrying value at 1 April 2022	1,362	**1,362**
Cash movements:		
Financing cash flows - payments and receipts of principal	(1,632)	**(1,632)**
Financing cash flows - payments of interest	(171)	**(171)**
Non-cash movements:		
IFRS 16 implementation - adjustments for existing operating leases / subleases	14,411	**14,411**
Additions	2,603	**2,603**
Application of effective interest rate	171	**171**
Carrying value at 31 March 2023	**16,744**	**16,744**

Note 37.1 Other financial liabilities

The Trust has no Other Financial liabilities.

Note 38.1 Provisions for liabilities and charges analysis (Group)

Group	Pensions: early departure costs £000	Pensions: injury benefits £000	legal claims £000	Re-structuring £000	equal pay (including Agenda for Change) £000	Redundancy £000	other £000	Charitable fund provisions £000	Total £000
At 1 April 2023	**-**	**226**	**169**	**-**	**-**	**-**	**9,965**	**-**	**10,360**
Transfers by absorption	-	-	-	-	-	-	-	-	-
Change in the discount rate	-	-	-	-	-	-	-	-	-
Arising during the year	-	-	128	-	-	44	1,695	-	1,867
Utilised during the year	-	(14)	-	-	-	-	(117)	-	(131)
Reclassified to liabilities held in disposal groups	-	-	-	-	-	-	-	-	-
Reversed unused	-	-	(49)	-	-	-	(1,085)	-	(1,134)
Unwinding of discount	-	-	-	-	-	-	12	-	12
Movement in charitable fund provisions	-	-	-	-	-	-	-	-	-
At 31 March 2024	**-**	**212**	**248**	**-**	**-**	**44**	**10,470**	**-**	**10,974**
Expected timing of cash flows:									
- not later than one year;	-	13	180	-	-	44	8,227	-	8,464
- later than one year and not later than five years;	-	197	68	-	-	-	1,962	-	2,227
- later than five years.	-	2	-	-	-	-	281	-	283
Total	**-**	**212**	**248**	**-**	**-**	**44**	**10,470**	**-**	**10,974**

The provisions of £10,974k relates to £212k NHS Injury Benefits Claim, £248k legal claims (£61k with NHS Resolution, £114k Employment Tribunal Cases, £73k Personal Injury Claim, and £10,514k is Other including; (£2,526k HCS Bandings, £622k Herefordshire liabilities, £968k Provider Collaborative Income to be returned, £973k Rates with Councils, and £1,953k Landlord Rent Dilapidations, £1,347k VAT with HMRC and £256k Final Payment Pension contributions, £175k for retentions, golden hellos and recruit a friend, £786k for contract disputes, £193k Talking Therapies Service Continuation, £228k contractual commitments).

Note 38.2 Provisions for liabilities and charges analysis (Trust)

Trusts	Pensions: early departure costs £000	Pensions: injury benefits £000	Legal claims £000	Re-structuring £000	Equal Pay (including Agenda for Change) £000	Redundancy £000	Other £000	Total £000
At 1 April 2023	**-**	**226**	**169**	**-**	**-**	**-**	**9,965**	**10,360**
Arising during the year	-	-	128	-	-	44	1,695	1,867
Utilised during the year	-	(14)	-	-	-	-	(117)	(131)
Reversed unused	-	-	(49)	-	-	-	(1,085)	(1,134)
Unwinding of discount	-	-	-	-	-	-	12	12
At 31 March 2024	**-**	**212**	**248**	**-**	**-**	**44**	**10,470**	**10,974**
Expected timing of cash flows:								
- not later than one year;	-	13	180	-	-	44	8,227	8,464
- later than one year and not later than five years;	-	197	68	-	-	-	1,962	2,227
- later than five years.	-	2	-	-	-	-	281	283
Total	**-**	**212**	**248**	**-**	**-**	**44**	**10,470**	**10,974**

Note 38.3 Clinical negligence liabilities

At 31 March 2024, £1,392k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Gloucestershire Health and Care NHS Foundation Trust (31 March 2023: £847k).

Note 39 Contingent assets and liabilities

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Value of contingent liabilities				
NHS Resolution legal claims	(10)	(10)	(10)	(10)
Employment tribunal and other employee related litigation	-	-	-	-
Redundancy	-	-	-	-
Other	-	-	-	-
Gross value of contingent liabilities	**(10)**	**(10)**	**(10)**	**(10)**
Amounts recoverable against liabilities	-	-		
Net value of contingent liabilities	**(10)**	**(10)**	**(10)**	**(10)**
Net value of contingent assets	**-**	**-**		

Note 40 Contractual capital commitments

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Property, plant and equipment	908	8,851	908	8,851
Intangible assets	-	-	-	-
Total	**908**	**8,851**	**908**	**8,851**

Note 41 Other financial commitments

The group / trust has no non-cancellable contracts (which are not leases, PFI contracts or other service concession arrangement.

Note 42 Defined benefit pension schemes

Past and present employees are covered by the provisions of the NHS Pension Schemes. These schemes are unfunded, defined benefit schemes that cover NHS employers, General Practices and other bodies, allowed under the direction of the Secretary of State in England and Wales. The schemes 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, the schemes are accounted for as though they were defined contribution schemes: the cost to the NHS body of participating in a scheme is taken as equal to the contributions payable to the scheme for the accounting period.

Local Government Pension Scheme (LGPS)

As part of the S75 Integrated Services arrangements, the Trust employs staff who were TUPEd from Gloucestershire County Council. As part of the TUPE transfer, former local authority staff could elect to remain in the LGPS. The LGPS is a defined benefit statutory scheme administered by the County Council in accordance with the LGPS (Benefits, Membership and Contributions) Regulations 2007; the LGPS (Administration) Regulations 2008 and the LGPS (Transitional Provisions) Regulations 2008. It is contracted out of the State Second Pension.

During the financial period 1 April 2023 to 31 March 2024, the Trust's pension contributions totalled £60k and employees' contributions totalled £16k.

Key Assumptions in actuarial valuation of assets and liabilities

	31 March 2024	31 March 2023
	%	%
Pension Increase Rate	2.80%	3.00%
Salary Increase Rate	3.30%	3.50%
Discount Rate	4.80%	4.75%

The fair value of employer assets of the whole fund as at 31 March 2023 is as shown below:

	31 March 2024		31 March 2023	
Assets	£000s	%	£000s	%
Private Equity	246.20	2.4%	179.50	2%
Real Estate	835.30	8.1%	794.90	8%
Investment Funds & Unit Trusts	8,946.60	86.9%	8,367.30	89%
Derivatives	10.10	0.1%	-	0%
Cash and Cash Equivalents	253.80	2.5%	90.30	1%
	10,292.00	100.0%	9,432.00	100%

The details of the Trust's share of assets and the net position as included in the accounts are as follows:

	Assets £000s	Obligations £000s	Net Asset / (Liability)
Fair Value of employer assets	9,432	-	9,432
Present value of funded liabilities	-	6,475	(6,475)
Opening position at 1 April 2023	9,432	6,475	2,957
Current service cost	-	71	(71)
Net interest			
Interest on plan assets	444	-	444
Interest cost on defined benefit obligation	-	303	(303)
Total net interest	444	303	141
Total defined benefit cost recognised in SOCI	444	374	70
Participants contributions	16	16	-
Employer contributions	60		60
Benefits paid	(268)	(268)	-
Expected closing position	**9,684**	**6,597**	**3,087**
Remeasurements			
Change in financial assumptions		(255)	255
Change in demographic assumptions	-	(41)	41
Other experience	-	194	(194)
Returns on assets excluding amounts included in net interest	608	-	608
Remeasurements recognised in other comprehensive income	**608**	**(102)**	**710**
Fair value of employer assets	10,292	-	10,292
Present Value of funded liabilities	-	6,495	(6,495
Closing position at 31 March 2024	**10,292**	**6,495**	**3,797**
In Year Movement	860	20	840

The in year increase in attributable net assets has not been reflected in the accounts of the Trust. The Trust elected at 31/3/16 not to show the value of any attributable surplus pension scheme assets on its balance sheet as there is no scenario where these would become the property of the Trust.

Note 43.1 Impact of change in accounting policy for on-SoFP PFI, LIFT and other service concession liabilities

The Trust has no PFI LIFT or other service concession arrangements.

Note 44 Financial instruments

Note 44.1 Financial risk management

Financial Reporting Standard IFRS 7 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. Because of the continuing service provider relationship that the Trust has with local Clinical Commissioning Groups and the way those Clinical Commissioning Groups are financed, the NHS Foundation Trust is not exposed to the degree of financial risk faced by business entities. Also financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies, to which the reporting standards mainly apply.

The Trust's treasury management operations are carried out by the Finance Department, within parameters formally defined within the Trust's Standing Financial Instructions and policies agreed by a committee of the Board. Trust treasury activity is subject to review by the Trust's internal auditor.

Currency risk

The Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and sterling based. The Trust has no overseas operations. The Trust therefore has low exposure to currency fluctuations.

Interest rate risk

The Trust invests in fixed term money market deposits with the National Loans Fund only as all other banking institutions are now not part of the Government Banking Scheme as such penalties arise on such investments. Investments are for period of three months only. The Trust therefore has low exposure to interest rate fluctuations.

Credit risk

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 as at 31 March are in receivables from customers, as disclosed in the trade and other receivables note.

The Trust invests in fixed term money market deposits with a small number of banks and building societies. The Trust manages counterparty credit risks by monitoring credit ratings from three agencies and by only investing in organisations with a very strong credit rating and by investing for short periods only.

Liquidity risk

The Trust's operating costs are incurred under contracts with Clinical Commissioning Groups, which are financed from resources voted annually by Parliament. The Trust funds its capital expenditure from retained surpluses and capital disposals. The Trust is not, therefore, exposed to significant liquidity risks.

Note 44.2 Carrying values of financial assets (Group)

Carrying values of financial assets as at 31 March 2024	Held at amortised cost £000	Total book value £000
Trade and other receivables excluding non financial assets	8,551	**8,551**
Cash and cash equivalents	51,433	**51,433**
Consolidated NHS Charitable fund financial assets	224	**224**
Total at 31 March 2024	**60,208**	**60,208**

Carrying values of financial assets as at 31 March 2023	Held at amortised cost £000	Total book value £000
Trade and other receivables excluding non financial assets	18,013	**18,013**
Cash and cash equivalents	48,836	**48,836**
Consolidated NHS Charitable fund financial assets	256	**256**
Total at 31 March 2023	**67,105**	**67,105**

Note 44.3 Carrying values of financial assets (Trust)

Carrying values of financial assets as at 31 March 2024	Held at amortised cost £000	Total book value £000
Trade and other receivables excluding non financial assets	8,551	**8,551**
Other investments / financial assets		**-**
Cash and cash equivalents	51,433	**51,433**
Total at 31 March 2024	**59,984**	**59,984**

Carrying values of financial assets as at 31 March 2023	Held at amortised cost £000	Total book value £000
Trade and other receivables excluding non financial assets	18,013	**18,013**
Cash and cash equivalents	48,836	**48,836**
Total at 31 March 2023	**66,849**	**66,849**

Note 44.4 Carrying values of financial liabilities (Group)

Carrying values of financial liabilities as at 31 March 2024	Held at amortised cost £000	Total book value £000
Obligations under leases	16,379	16,379
Trade and other payables excluding non financial liabilities	31,792	31,792
Total at 31 March 2024	**48,171**	**48,171**

Carrying values of financial liabilities as at 31 March 2023	Held at amortised cost £000	Total book value £000
Obligations under leases	16,744	16,744
Trade and other payables excluding non financial liabilities	39,567	39,567
Total at 31 March 2023	**56,311**	**56,311**

Note 44.5 Carrying values of financial liabilities (Trust)

Carrying values of financial liabilities as at 31 March 2024	Held at amortised cost £000	Total book value £000
Obligations under leases	16,379	16,379
Trade and other payables excluding non financial liabilities	31,792	31,792
Total at 31 March 2024	**48,171**	**48,171**

Carrying values of financial liabilities as at 31 March 2023	Held at amortised cost £000	Total book value £000
Obligations under leases	16,744	16,744
Trade and other payables excluding non financial liabilities	39,567	39,567
Total at 31 March 2023	**56,311**	**56,311**

Note 44.6 Fair values of financial assets and liabilities

For all categories of the Trust's financial liabilities the book values are equal to the fair values.

Note 44.7 Maturity of financial liabilities

The following maturity profile of financial liabilities is based on the contractual undiscounted cash flows. This differs to the amounts recognised in the statement of financial position which are discounted to present value.

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
In one year or less	33,246	41,014	33,246	41,014
In more than one year but not more than five years	5,087	4,833	5,087	4,833
In more than five years	9,838	10,464	9,838	10,464
Total	**48,171**	**56,311**	**48,171**	**56,311**

Note 45 Losses and special payments

	2023/24		2022/23	
Group and trust	**Total number of cases Number**	**Total value of cases £000**	**Total number of cases Number**	**Total value of cases £000**
Losses				
Cash losses	1	4	4	-
Fruitless payments and constructive losses	1	-	-	-
Bad debts and claims abandoned	38	479	44	71
Total losses	**40**	**483**	**48**	**71**
Special payments				
Ex-gratia payments	14	7	13	12
Total special payments	**14**	**7**	**13**	**12**
Total losses and special payments	**54**	**490**	**61**	**83**
Compensation payments received				

Note 46 Gifts

The Trust has not given any material gifts to an individual or to another organisation.

Note 47 Related parties

Gloucestershire Health and Care NHS Foundation Trust is a corporate body established by order of the Secretary of State for Health.

Gloucestershire Health and Care NHS Foundation Trust is under the government control of the Department of Health and Social Care. The Trust has had a number of material transactions with other government departments and other central and local government bodies within the public sector such as Gloucestershire County Council, NHS Pension Scheme and HM Revenue and Customs. During the year none of the Board members or members of the key management staff or parties related to them has undertaken any material transactions with the Trust.

The Chair, Ingrid Barker, is a Governor of University of Gloucestershire. In 2023/24 the Trust spent £52,985 with the University of Gloucestershire.

A Non-Executive Director, Nicola de Longh, is Chair of the University of Gloucestershire.

A Non-Executive Director, Marcia Gallagher, is the Chair of Crossroads Care - Forest of Dean and Herefordshire. Crossroads Care - Forest of Dean and Herefordshire is a charity that provides care and in 2023/24 received £2,113 from Gloucestershire Health and Care NHS Foundation Trust to provide support to service users.

A Non-Executive Director, Jan Marriott, is a Trustee of Crossroads Care - Forest of Dean and Herefordshire.

During the year none of the members of the Council of Governors have undertaken any material transactions with the Trust.

Chris Witham, a public governor, is Chair of Cinderford Town Council. The Trust paid £4,204 to Cinderford Town Council in 2023/24 principally for room hire.

Dr Paul Winterbottom, a Consultant Psychiatrist in our Learning Disabilities service, is a Staff Governor. Dr Winterbottom is also the Chair and Trustee Gloucestershire Young Carers, a Trustee / Director Kingshill House Trust.

The Council of Governors have two nominated roles with bodies that are under the government control of the Department of Health and Social Care and local government bodies:

Rebecca Halifax is a Gloucestershire County Councillor.

Bob Lloyd-Smith is the Healthwatch Gloucestershire Appointed Governor with the Trust. He is also a Trustee with the Independence Trust which is part of the Gloucestershire Rural Community Council (County Council).

Gloucestershire Health and Care NHS Foundation Trust is the corporate trustee to the following charities which are registered with the Charity Commission; 2gether NHS Foundation Trust Charitable Fund, registration number 1097529; Gloucestershire Care Services NHS Trust Charities, registration number 1096480; New Highway Charity, registration number 1063888. These charities were merged into one charity Gloucestershire Health and Care NHS Foundation Trust Charitable Fund in 2021/22 with registration number 1096480.

Trustees, officers and key management staff of Gloucestershire Care Services NHS Trust Charities are members of the Board of Gloucestershire Health and Care NHS Foundation Trust or its employees. During 2023/24 (and 2022/23) none of the trustees or members of key management staff or parties related to them undertook any material transactions with the Gloucestershire Care Services NHS Trust Charities. The executive and non executive Directors of the Trust Board share the responsibility for ensuring that the NHS body fulfils its duties as a corporate trustee in managing the charitable funds.

Note 48 Gloucestershire Health and Care Charitable Fund

The Trust is the corporate trustee to Gloucestershire Health and Care NHS charitable fund, registration number 1096480. The Trust has assessed its relationship to the charitable fund and determined it to be a subsidiary because the trust is exposed to, or has rights to, variable returns and other benefits for itself, patients and staff from its involvement with the charitable fund and has the ability to affect those returns and other benefits through its power over the fund.

	31-Mar-24 £000	31-Mar-23 £000
Charity's statement of financial activities / SoCI		
Operating income	39	96
Cash donations and other cash expenditure	(53)	(60)
Audit fee (payable to external auditor)	-	(2)
Total operating expenditure	(53)	(62)
Net (outgoing) / incoming resources before other recognised gains and losses	(14)	34
Net movement in funds	**(14)**	**34**

From charity's balance sheet / statement of financial position	31-Mar-24 £000	31-Mar-23 £000	31 March 2022 £000
Non-current assets			
Property, plant and equipment	150	150	150
Total non-current assets	150	150	150
Current assets			
Receivables	1	-	-
Cash and cash equivalents	223	256	309
Total current assets	224	256	309
Current liabilities			
Trade and other payables	(3)	(21)	(108)
Total current liabilities	(3)	(21)	(108)
Net assets	371	385	351
Funds of the charity			
Restricted funds:	227	228	220
Unrestricted funds:	144	157	131
Total current trade and other payables	**371**	**385**	**351**

Note 49 Transfers by absorption

There were no Transfers by absorption in 2022/23 or 2023/24.

Note 50 Prior period adjustments

There were no Prior Period adjustments that need reporting.

Note 51 Events after the reporting date

There are no Events after the Balance Sheet Date that need reporting.

INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL OF GOVERNORS OF GLOUCESTERSHIRE HEALTH & CARE NHS FOUNDATION TRUST

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Gloucestershire Health & Care NHS Foundation Trust ("the Trust") for the year ended 31 March 2024 which comprise the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Taxpayers Equity and Statement of Cash Flows, and the related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the Trust's affairs as at 31 March 2024 and of the Trust's income and expenditure for the year then ended; and
- have been properly prepared in accordance with the accounting policies directed by NHS England with the consent of the Secretary of State in February 2024 as being relevant to NHS Foundation Trusts and included in the Department of Health and Social Care Group Accounting Manual 2023/24; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Trust in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Going concern

The Accounting Officer has prepared the financial statements on the going concern basis as they have not been informed by the relevant national body of the intention to either cease the Trust's services or dissolve the Trust without the transfer of its services to another public sector entity. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the Accounting Officer's conclusions, we considered the inherent risks associated with the continuity of services provided by the Trust over the going concern period.

Our conclusions based on this work:

- we consider that the Accounting Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate; and
- we have not identified and concur with the Accounting Officer's assessment that there is not a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the Trust will continue in operation.

Fraud and breaches of laws and regulations – ability to detect

Identifying and responding to risks of material misstatement due to fraud

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of management, the Audit Committee and internal audit and inspection of policy documentation as to the Trust's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Trust's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board and Audit Committee minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.
- Reading the Trust's accounting policies.

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, we performed procedures to address the risk of management override of controls in particular the risk that Trust management may be in a position to make inappropriate accounting entries. On this audit we did not identify a fraud risk related to revenue recognition due to the non-complex nature of the funding provided to the Trust during the year. We therefore assessed that there was limited opportunity for the Trust to manipulate the income that was reported.

In line with the guidance set out in Practice Note 10 Audit of Financial Statements of Public Sector Bodies in the United Kingdom we also recognised a fraud risk related to expenditure recognition, particularly in relation to year-end accruals. We consider this risk to be applicable to non-payroll and non-depreciation expenditure.

We performed procedures including:

- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included unexpected account pairings with revenue, expenditure, capital, cash and borrowings and post close journals.
- For a selection of cash payments and purchase invoices in the period post 31 March 2024, verify that the expenditure had been recognised in the correct accounting period to which the expenditure related.
- Evaluating a sample of accruals posted as at 31 March 2024, performing a retrospective review to the prior period accruals to evaluate the completeness of the current year accrual.

Identifying and responding to risks of material misstatement related to compliance with laws and regulations

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience and through discussion with the Accounting Officer and other management (as required by auditing standards), and from inspection of the Trust's regulatory and legal correspondence and discussed with the Accounting Officer and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

The Trust is subject to laws and regulations that directly affect the financial statements, including the financial reporting aspects of NHS legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Whilst the Trust is subject to many other laws and regulations, we did not identify any others where the consequences of non-compliance alone could have a material effect on amounts or disclosures in the financial statements.

Context of the ability of the audit to detect fraud or breaches of law or regulation

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Other information in the Annual Report

The Accounting Officer is responsible for the other information, which comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information; and
- in our opinion the other information included in the Annual Report for the financial year is consistent with the financial statements.

Annual Governance Statement

We are required by the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the "Code of Audit Practice") to report to you if the Annual Governance Statement has not been prepared in accordance with the requirements of the NHS Foundation Trust Annual Reporting Manual 2023/24. We have nothing to report in this respect.

Remuneration and Staff Reports

In our opinion the parts of the Remuneration and Staff Reports subject to audit have been properly prepared in all material respects, in accordance with the NHS Foundation Trust Annual Reporting Manual 2023/24.

Accounting Officer's responsibilities

As explained more fully in the statement set out in Section 7, the Accounting Officer is responsible for the preparation of financial statements that give a true and fair view. They are also responsible for: such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; 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 they have been informed by the relevant national body of the intention to either cease the services provided by the Trust or dissolve the Trust without the transfer of its services to another public sector entity.

Auditor's responsibilities

Our 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 our

opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at www.frc.org.uk/auditorsresponsibilities.

REPORT ON OTHER LEGAL AND REGULATORY MATTERS

Report on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report if we identify any significant weaknesses in the arrangements that have been made by the Trust to secure economy, efficiency and effectiveness in its use of resources.

We have nothing to report in this respect.

Respective responsibilities in respect of our review of arrangements for securing economy, efficiency and effectiveness in the use of resources

As explained more fully in the statement set out in section 7 of the Annual Report, the Accounting Officer is responsible for ensuring that the Trust has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Under Section 62(1) and paragraph 1(d) of Schedule 10 of the National Health Service Act 2006 we have a duty to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

We are not required to consider, nor have we considered, whether all aspects of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have planned our work and undertaken our review in accordance with the Code of Audit Practice and related statutory guidance having regard to whether the Trust had proper arrangements in place to ensure financial sustainability, proper governance and to use information about costs and performance to improve the way it manages and delivers its services. Based on our risk assessment, we undertook such work as we considered necessary.

Statutory reporting matters

We are required by Schedule 2 to the Code of Audit Practice to report to you if any reports to the Regulator have been made under paragraph 6 of Schedule 10 of the National Health Service Act 2006 because we have reason to believe that the Trust, or a director or officer of the Trust, is about to make, or has made, a decision which involves or would involve the incurring of expenditure which is unlawful, or is about to take, or has taken, a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency.

We have nothing to report in this respect.

THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES

This report is made solely to the Council of Governors of the Trust, as a body, in accordance with Schedule 10 of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Council of Governors of the Trust, as a body, those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council of Governors of the Trust, as a body, for our audit work, for this report, or for the opinions we have formed.

CERTIFICATE OF COMPLETION OF THE AUDIT

We certify that we have completed the audit of the accounts of Gloucestershire Health & Care NHS Foundation Trust for the year ended 31 March 2024 in accordance with the requirements of Schedule 10 of the National Health Service Act 2006 and the Code of Audit Practice.

Jonathan Brown

for and on behalf of KPMG LLP

Chartered Accountants

66 Queen Square

Bristol

BS1 4BE

26 June 2024

Contact Us

If you would like to contact the Trust you can:

Write to: Trust Secretary, Edward Jenner Court, 1010 Pioneer Avenue, Gloucester Business Park, Brockworth, Gloucester GL3 4AW
Email: trustsecretary@ghc.nhs.uk
Tel: 0300 421 7111

Communicating with Governors

Members of the Trust may contact Governors via:

Email: trustsecretary@ghc.nhs.uk

Writing to: Freepost RLYA-XAKR-HABZ, Edward Jenner Court, 1010 Pioneer Avenue, Gloucester Business Park, Brockworth, Gloucester GL3 4AW

Telephone: The Assistant Trust Secretary on 0300 421 7111

There is also a feedback form on the Trust website at www.ghc.nhs.uk

Information in other languages/formats

If you would like the Annual Report in large print, Braille, audio cassette tape or another language please telephone 0300 421 7146 or email us at ghccomms@ghc.nhs.uk.