NHS
Gloucestershire Health and Care
NHS Foundation Trust

Annual Report

2024/2025

with you, for you

Gloucestershire Health and Care NHS Foundation Trust
Annual Report and Accounts 2024/25

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

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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 2024/25

2024/25
407,720
REFERRALS

2024/25
1,072,352
CONTACTS

2024/25
6,295
COLLEAGUES

2024/25
3,224
PUBLIC MEMBERS

BUDGET
£339
MILLION

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.bsky.social

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, and Chief Executive, Douglas Blair

Our Annual Report for 2024/25 is an excellent opportunity for us to demonstrate how the Trust is performing and serving the residents of Gloucestershire.

We are pleased to say that there is a lot of positive news here which demonstrates how all colleagues have worked together; how we have improved; how we have made a difference to the lives of patients; and how we value being respectful and kind with each other and with partner organisations. These are our values and the Trust has them as our 'guiding stars' in everything we do.

As a Trust, we are both ambitious and innovative. This year we launched the new Integrated Urgent Care Service which includes the 111 and out of hours GP service. After a busy start in November 2024, it is providing timely and appropriate care. It is also reducing pressure on other local urgent care services.

We are receiving good feedback from people who use our services. We are in the top four Trusts in the UK for the results of the Community Mental Health Survey undertaken by the Care Quality Commission. This is a fantastic tribute to all our colleagues working in those services.

We are a Great Place to Work. In the NHS Staff Survey we were the highest rated Trust in the south-west for being a good place to work and are continuing to work hard on improving further.

We are resourceful and provide value for money. We opened our new Forest of Dean Community Hospital which was funded by our own resources and now highly regarded by patients.

We are responsive to your needs. Our 24/7 Rapid Response service received more than 4,700 referrals. Over 87% of these people were treated at home, instead of in hospital.

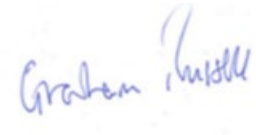
We aim high. Our School Aged Immunisation service achieved the highest flu vaccine uptake for primary and secondary school children in the south-west. They also greatly exceeded the national rates for vaccines for teenagers.

We have an appetite for change. Our work to transform Community Mental Health continued. Physical health checks were offered to 86% of people with serious mental illness. This was one of the highest rates in the region.

We are always improving. Alongside the positive examples, we know that there will always be things that can be improved and experiences that don't meet our desired standard. We are committed to learning from these and making improvements.

We have also re-shaped the leadership of the Trust. We've said a fond farewell to colleagues, such as former Chair Ingrid Barker, and welcomed new colleagues. We have also focused on both managing our finances in order to be sustainable and also improving the quality of our services. This always requires a balanced approach.

Finally, a massive thanks to everyone who works in the Trust, volunteers, Experts by Experience and partners for their support. We're with you, for you.



Graham Russell, Trust Chair

Douglas Blair, Chief Executive **23 June 2025**

1. Performance Report

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 community hospitals, our learning disability unit and our two specialist mental health hospitals.

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

Our Mission

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

And **our vision:**

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. 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 colleagues
- 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.

Our People

We employ more than 6,000 colleagues (including colleagues available for temporary work as part of our bank). 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 8,000 members (including colleague members) influence our activities, both directly by contacting the Trust and through locally elected representatives who form 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.

We provide assessment, support, treatment and advice on a wide range of mental health, physical health and learning disability conditions. We do this in a wide variety of ways, through telephone support, appointments in a healthcare facility, in public buildings including schools, and within inpatient services. We provide a comprehensive range of services for people of all ages for physical health, mental health and learning disability needs.

Our services include:

- Our Integrated Urgent Care Service, in partnership with IC24, which provides 111 services, a Clinical Assessment Service and out of hours primary care across the county
- Intermediate Care Mental Health Services (Primary Mental Health Services and Talking Therapies);
- Specialist mental health 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.
- Six community hospitals, providing nursing, physiotherapy, reablement and adult social care in community settings;
- Minor Injury and Illness Units;
- In-reach services into acute hospitals, nursing and residential homes and social care settings;
- Health visiting, school nursing, school aged immunisations, 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. Our partnership work includes:

- Our systemwide partnerships through the Integrated Care System, including the network of Integrated Locality Partnerships and Primary Care Networks
- Locality Community Partnerships, formed through Community Mental Health Transformation, offering holistic support to people with serious mental illness in partnership with the voluntary, community and social enterprise sector
- Our Sexual Assault Referral Centre for Gloucestershire, Swindon and Wiltshire which is provided in partnership with First Light, providing medical care, emotional and psychological support, and practical help to anyone who has been raped or sexually assaulted
- 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
- 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.
- 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.
- 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.

2024/25 CQUIN Goals

In 2024/25 the CQUIN Schemes were nationally paused with the option to undertake locally agreed schemes being available. GHC had no locally agreed CQUINs during this time frame.

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 2024/25 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 2024/25 Statement of Comprehensive income can be found on page 89.

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

	2024/25 (£000s)	2023/24 (£000s)
Total income	331,546	299,127
Operating expenses	-336,063	-298,668
Other expenses	135	2
(Deficit) / Surplus	-4,382	461

As detailed above, our operating expenses in 2024/25 totalled £336,063,000 of which colleague costs accounted for £247,672,000 or 73.7% of our operating expenses.

The Trust had a financial plan of breakeven and we achieved a financial performance surplus of £310,000 excluding impairments.

Although our accounts report a deficit of £4,382,000, our reported financial performance reported to NHS England is a surplus of £310k. 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	2024/25 £000s	2023/24 £000s
Deficit for the year	- 4,382	461
Before consolidation of Charity	- 17	14
Add back all I&E impairments / (reversals)	4,497	277
Surplus / (deficit) before impairments and transfers	**98**	**752**
Remove capital donations / grants I&E impact	185	189
Remove net impact of DHSC centrally procured inventories	27	43
Adjusted financial performance surplus / (deficit)	**310**	**984**

Our full annual accounts can be found at page 88.

Efficiency savings

During 2024/25 Gloucestershire Health and Care NHS Foundation Trust was expected to deliver £7.32m of recurring efficiency savings. This comprised a 1.1% national efficiency requirement and additional savings to meet cost pressures and service development requests. The Trust delivered £5.46m recurrent savings (£2.22m at budget setting and further £3.24m during the year). Over the year, we delivered total savings of £12.981m against a total expenditure of £339m.

The key financial aim for 2025/26 is for the Gloucestershire Integrated Care System to be in financial balance. The system has submitted a balanced financial plan position with all partners showing a break even plan for 2025/26. We have an agreed system envelope for capital and an agreed capital plan to spend £15.449m to invest in Net Zero Carbon schemes, medical equipment and IT infrastructure, and to make further improvements to our buildings.

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 cumulative Public Sector Payment Policy (PSPP) performance for the Trust for the financial year 2024/25 was 92.1% paid within 30 days.

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

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

Better payment practice code	**31/03/2025**	**31/03/2025**
	Number	**£'000**
Non NHS		
Total bills paid in the year	**31,834**	**171,420**
Total bills paid within target	**27,580**	**160,350**
Percentage of bills paid within target	**86.64%**	**93.54%**
NHS		
Total bills paid in the year	**656**	**11,509**
Total bills paid within target	**473**	**8,056**
Percentage of bills paid within target	**72.10%**	**70.00%**
Total		
Total bills paid in the year	**32,490**	**182,929**
Total bills paid within target	**28,053**	**168,406**
Percentage of bills paid within target	**86.34%**	**92.06%**

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

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 colleagues 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 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.

Task force on climate-related financial disclosures (TFCD)

NHS England's NHS foundation trust annual reporting manual has adopted a phased approach to incorporating the TCFD recommended disclosures as part of sustainability annual reporting requirements for NHS bodies, stemming from HM Treasury's TCFD aligned disclosure guidance for public sector annual reports. TCFD recommended disclosures as interpreted and adapted for the public sector by the HM Treasury TCFD aligned disclosure application guidance, will be implemented in sustainability reporting requirements on a phased basis up to the 2025/26 financial year. Local NHS bodies are not required to disclose scope 1, 2 and 3 greenhouse gas emissions under TCFD requirements as these are computed nationally by NHS England.

The phased approach incorporates the disclosure requirements of the governance, risk management and metrics and targets pillars for 2024/25. These disclosures are provided below with appropriate cross referencing to relevant information elsewhere in the annual report and accounts and in other external publications.

The **governance arrangements** and resource requirements to deliver the Trust's sustainability agenda have developed in recent years. We have a dedicated sustainability team, led by the Head of Sustainability which sits within the portfolio of the Director of Improvement and Partnerships. Sustainability expertise is also reflected in our non-executive skill set at Board level. The delivery of our Green Plan is a key transformation programme within the Trust overseen by a Sustainability Programme Board.

The Trust Board is responsible for the delivery of the Trust's Strategy which includes Sustainability as one of four strategic aims. Our annual business planning process directly links business planning objectives to the overarching Sustainability strategic aim. The Resources Committee receives twice yearly reports setting out progress against the Trust's Green Plan and the linked goals within this, with an annual report received by the Board detailing overall progress against agreed targets and reflecting the Trust's carbon footprint. The Trust's carbon footprint for 2023/24 (and comparison with prior years) is set out below in the Sustainability section of this report.

This year we commenced the refresh of the Green Plan with a Board Seminar to review progress to date and consider future ambitions for the years 2025-2028. A further session was held in May 2025 to endorse the proposed approach for our refreshed Green Plan in line with the recommendations and principles set out in the revised National Green Plan guidance issued by NHSE in February 2025. The Trust actively participates in the ICS Green Plan Steering Groups and national groups.

Over the past year the Trust has held a strategic **risk** on the Board Assurance Framework regarding sustainability reviewed quarterly at Resources Committee. This is accompanied by a local risks and issues log held by sustainability team feeding into the Sustainability Programme Board where risks are considered and escalated as appropriate. Climate-related risks are identified via operational teams e.g. our EPRR. All sustainability / climate-related risks are identified, assessed and managed in line with the Trust's Risk Management Policy (see page 85 of annual governance statement). Work will take place in 2025/2026 as part of the refresh of the Trust's Green plan to review sustainability and climate related risks more broadly and embed this within our risk management processes.

Key metrics and targets for 2022-25 are set out in the Trust's Green Plan across four pillars: Net Zero, Equity and Procurement, Sustainable Models of Care, and Workforce and Systems Leadership. Our Green Plan goals reflect local ambitions in the context of national targets and commitments. Progress is monitored quarterly through our Sustainability Programme Board, reported twice a year to Resources Committee and culminates in a comprehensive annual report to Board which includes updated Direct Carbon Footprint and Carbon Footprint Plus data to show year on year progress as well as improvements against our Green Plan baseline, FY 2018/19.

Environmental Sustainability 2023/24

This section outlines Gloucestershire Health and Care NHS Foundation Trust's carbon impact for the 2023/24 financial year *(reported one year in arrears due to timing of ERIC[1] return (*Estates Returns Information Collection) *which is a key data component in calculating our carbon footprint)*.

In 2023/24, we entered into the penultimate year of our three-year Green Plan, which aimed to reduce our direct emissions by 25% by the end of the 24/25 financial year to contribute to the achievement of national NHS net zero ambitions by 2040.

The Sustainability Programme Board (SPB), which meets quarterly, oversees the progress of the delivery of the Green Plan. It is chaired by the Executive Director of Improvement and Partnerships and includes key personnel from across the Trust.

Our Carbon Impact

Our total carbon impact for 2023/24 was estimated to be **22,948 tCO_2e** - equivalent to a person undertaking 6,525 round-trip flights from London to Hong Kong.

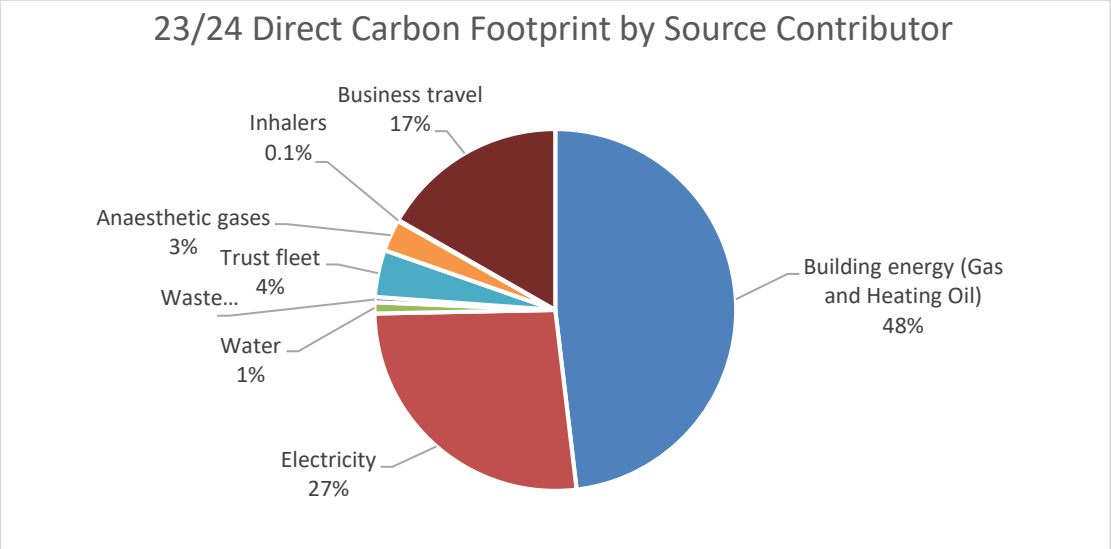
Our total emissions have increased by 0.03% compared to the previous financial year, due to increased national emissions factors in 2023. This means that some activities, such as travel, electricity and waste, are now classed as using more carbon than previously reported. Overall, however, we have achieved a **21% reduction** in our total emissions compared to our 2019/20 baseline.

Our total carbon impact is divided into two categories:

- **Direct Carbon Footprint** includes emissions under our direct control, such as utilities, fleet and anaesthetic gases.
- **Carbon Footprint Plus** includes emissions beyond our direct control, such as supply chain, colleague and service use travel and commissioned health and social care services.

Direct Carbon Footprint

In 2023/24, our direct carbon footprint was 5,707 tCO_2e, accounting for 25% of our total carbon impact. The main contributors (Figure 1) were building energy (48%), electricity (27%) and business travel (17%).



gure 1:GHC's Direct Carbon Footprint by contributor

We have achieved a 2% reduction in our direct emissions from 2022/23 (Table 1). Most notably, we saw a 50% decrease in heating oil emissions (part of building energy) due to the partial closure of two oil-based heating hospital sites. These sites are replaced by the BREEAM Excellent and Net Zero Building Standard, Forest of Dean Community Hospital. The site opened in April 2024, so the full benefits will not be realised and reported until we complete the 2024/25 ERIC return and subsequent carbon footprint report. Business travel, fleet and waste emissions have decreased due to the continuation of MS Teams, a reduction in the number of diesel fleet vehicles and a change in waste carrier and waste disposal practices.

Our annual electricity and water emissions increased significantly compared to the 2022/23 financial year. A water leak at Cirencester Hospital (which has now been resolved) and increased emissions factors for electricity have contributed to these emission increases.

Emissions category	**Emissions sub-category**	**tCO_2e**					**Annual % change**	**% change from baseline (19/20)**
		19/20	**20/21**	**21/22**	**22/23**	**23/24**		
Direct carbon footprint	Building energy (Gas and Heating Oil)	4,166	2,014	3,166	2,852	2,746	-4%	-32%
	Electricity	2,090	1,423	1,758	1,358	1,516	12%	-27%
	Anaesthetic gases	*162	**162	**162	**162	162	0%	0%
	Inhalers	*7	*6	*5	***5	5	0%	0%
	Trust fleet	269	214	256	250	240	-4%	-11%
	Water	106	114	43	30	57	89%	-46%
	Waste	117	141	195	59	27	-55%	-77%
	Business travel	1,433	867	941	1,090	954	-12%	-33%
Total Direct Carbon Footprint		**8,350**	**4,940**	**6,526**	**5,807**	**5,707**	**-2%**	**-32%**

Table 1: 23/24 direct carbon footprint

Our Green Plan aimed for a 25% reduction in our direct emissions by 2024/25 (against a 19/20 baseline). With a 32% reduction against our 2019/20 baseline achieved in the 2023/24 financial year, we have already exceeded this goal.

Carbon Footprint Plus

In 2023/24, our Carbon Footprint Plus was estimated to be 17,132 tCO_2e and is responsible for 75% of our total carbon impact. The main contributors (Figure 3) were supply chain (63%), commissioned health and care services (17%) and staff commuting (14%).

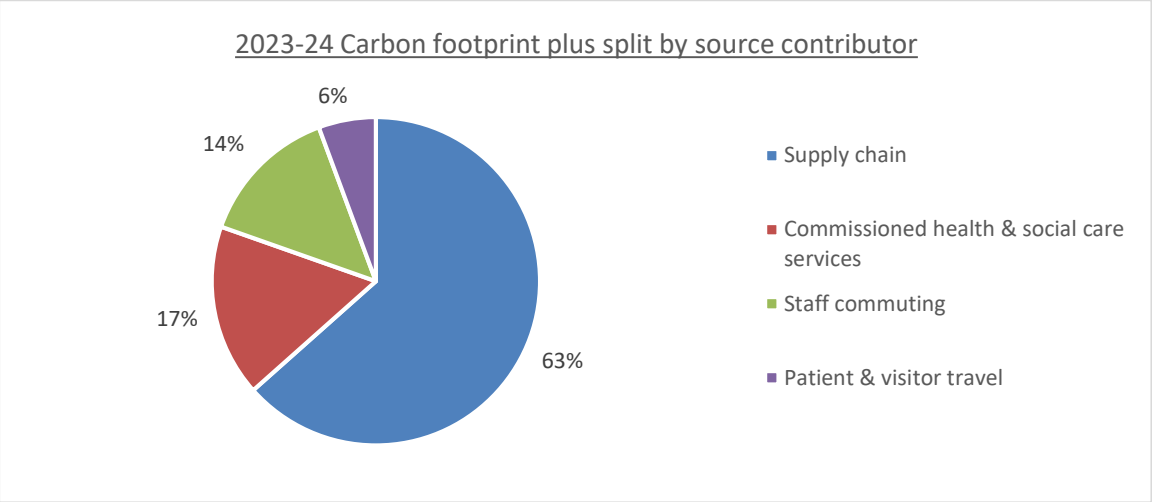
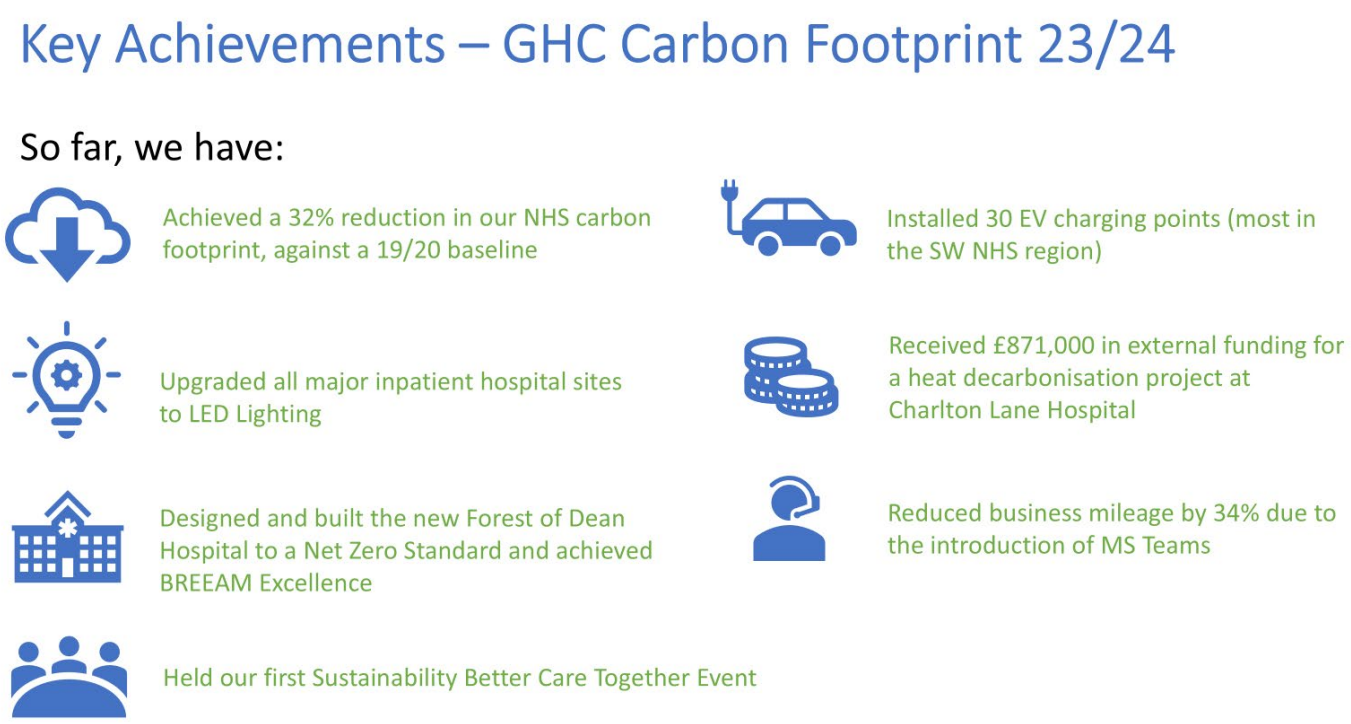


Figure 2: GHC's carbon footprint plus by contributor



Our carbon footprint plus emissions increased by 0.6% compared to the previous financial year, although we have seen a 17% reduction in emissions compared to our 2019/20 baseline (Table 2).

Emissions category	Emissions sub-category	tCO_2e					Annual % change	23/24 % change from baseline (19/20)
		19/20	20/21	21/22	22/23	23/24		
Supply chain	Supply chain	15,938	10,717	10,182	10,935	10,868	-0.6%	-32%
Commissioned health and social care	Commissioned health and social care	985	4,106	4757	2972	2905	-2.3%	195%
Personal travel	Staff commuting	2,602	2,358	2,353	2,308	2,391	3.6%	-8%
	Patient and visitor travel	1,082	1,039	1,017	991	968	-2.3%	-11%
Total carbon footprint plus		**20,607**	**18,220**	**18,309**	**17,026**	**17,132**	**0.6%**	**-17%**

Table 2: 23/24 carbon footprint plus

In line with NHS Guidance, we updated our supply chain emission factor methodology in the 2023/24 financial year. We now follow the UK Government's Standard Industrial Classification (SIC) code emission factors, and as a result, direct comparisons with previous financial years are not possible.

Case Study: Sustainable Repair for Medical Furniture.

In the 2023/24 financial year, the Infection Prevention and Control (IPC) team undertook a Quality Improvement Project to introduce a sustainable and cost-effective solution for repairing torn fabric on furniture plinths used in medical equipment such as couches, beds and chairs.

The Trust previously replaced the plinth or reupholstered the item, which required an off-site repair, potentially leading to equipment shortages, which could impact patient care.

As the table below highlights, utilising these patches will not only save the Trust money and carbon, but they can also be repaired immediately in situ, reducing the need for off-site repairs.

Repair Method	Cost	Carbon Footprint tCO_2e	Carbon Footprint Equivalent
Replace Plinth	£900-£1000 per item	645.1	Driving from London – Greece in a petrol vehicle
Reupholster Item	£500 per item	Information not available	Information not available
Patch	£76 per patch (Largest size)	38.2	Driving from Gloucester – Oxford in a petrol vehicle

Whilst the black patches contrast with the existing plinths, IPC embraces them as a symbol of Sustainability. By promoting a 'repair over replace' mindset, they are setting a new standard for cost-effective and sustainable healthcare. The project has gained national recognition, having been presented to the Queen's Nursing Institute and NHS England, demonstrating IPC strategy in action.

Health Inequalities

In this section we outline how GHC undertakes its legal and social responsibility to identify and address healthcare inequalities. As a health care provider we need to understand the health needs of population we serve. This enables us to adapt the way we organise and deliver services to meet different needs and manage challenges we have in delivering care, such as limited funds, colleagues, and places to see people. A few examples are provided to show approaches we use to make a difference to people.

What does Health Inequality mean?
The social and economic situation we are born into, grow, live, work, and age impact our health and wellbeing. These are often referred to as core determinants of health and they influence how long people live in good health, the health conditions they experience, and the care that is available to them. **Health inequalities** are unfair and avoidable difference in health across the population, and between different groups within society. **Healthcare inequality** refers to a wider inequality relating to people's access to and availability of services, and in their experiences of and outcomes from healthcare.

What is GHC's approach to tackling health and healthcare inequalities?
Our organisation is committed to meeting the NHS's vision "to deliver exceptional quality healthcare for all, ensuring equitable access, excellent experience and optimal outcomes". Our approach is aligned to the NHS strategic priorities and operational planning guidance. The One Gloucestershire Integrated Care System Interim Strategy details our approach to tackle healthcare inequalities and deliver national Core20PLUS5 goals for adults and children as a joined-up health and care system. **Core20** means identifying the 20% most deprived within the Gloucestershire population; **PLUS** refers to locally identified populations at most risk of healthcare inequalities, such as minority or inclusion health groups; and "**5**" represents the clinical areas of focus.

We use a range of methods and tools in our approach to understand and respond to inequalities, which include the following:

- Collecting and developing quality and robust data to support analysis and reporting.
- Listening, connecting, and involving people and communities to understand need.
- Working together and collaborating across services and with health and care providers.
- Quality Improvement to understand problems, test ideas, and measure improvement.
- Continuous learning – from other organisations, national forums, and training.

What are GHC's main areas of focus for 2025/26?
Ensuring that we have quality and robust data is essential. Our Business Intelligence data platform has improved and is now available to all colleagues alongside training videos. We can now filter demographic information, such as age, ethnicity, gender, accommodation status, cluster, employment status and deprivation, against service activity, such as caseloads and waiting time, to form reports. This allows us to profile people using services, helping us to form questions to explore, and to inform service planning and decision making. There are several projects starting that will further improve our Business Intelligence data platforms and the skills of our colleagues. This includes Transforming Care Digitally, digital and data competency workstreams.

As the provider for mental health care in Gloucestershire, we are committed to embedding the **Patient and Carers Race Equalities Framework (PCREF**) and principles. This is a

national strategy to improve the experiences of mental health care to people from ethnic minority communities and other vulnerable groups such as people with a learning disability and autistic people. The PCREF data dashboard is in place and available to all services. This allows us to identify and compare population ethnicity information in relation to service access, experiences, and outcomes. A group is in place to implement PCREF and has an aim to apply principles across the Trust. Our next steps include improving ethnicity data recording compliance and involving local minority ethnic community groups in co-producing PCREF action plans and governance processes.

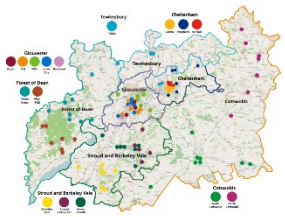
We are working with our One Gloucestershire health and care partners to develop our system wide health inequalities strategy and framework. This will help us understand and set priorities to tackle health inequalities. This will include developing a social value policy and an Anchor Institution Network to coordinate activity that can impact social, environmental, and economic conditions in Gloucestershire.

A few examples of how we are tackling healthcare inequalities.

In 2025 GHC will be hosting the 17th Big Health Day. This is an annual event for people with a physical or learning disability, sensory loss and mental health needs. A national inquiry into premature deaths found that 38% of people with a learning disability died from an avoidable cause compared to 9% of the general population. To tackle health and healthcare inequalities GHC services support GP surgeries to complete annual physical health checks. The Big Health Day is a different approach, attended by over 1,500 people. It aims to be a fun and inclusive event to promote health and wellbeing. People can try inclusive sports, physical exercise and social activities, meet community groups and organisations that provide support, and access health checks and information.

GHC Perinatal Mental Health Services support women and their partners with problems that occur during pregnancy or in the first year following the birth of a child. Perinatal mental illness affects up to 27% of new and expectant mums. Women experiencing perinatal mental health problems can face challenges getting professional help. New research found that accessing help is worse for women from Black African, Asian and White Other backgrounds. GHC is testing a new way of working through a collaborative community project. To start, the project involves South Asian women living in Gloucester and aims to increase access and improve experiences and outcomes for all.

GHC Community Hospital In-patient services are using data and collaboration with local service providers to understand the link between deprivation and staying well. The team are using PLICS (Patient Level Information and Costing System) data to identify optimal length of stay for patients. This will be combined with building support networks in the local community to support discharge plans for individuals.



The One Gloucestershire ICS approach includes GHC representation in six Integrated Locality Partnerships (ILP). Each of these oversee and deliver transformation priorities at a local level. Population health data combined with pooled health and care service access data is used to support a collective understanding of health inequalities and expose hidden issues. Each ILP has identified local priorities and have action groups to explore different ways of working and joining-up care to improve healthcare access, experiences and outcomes. Our next steps will be to develop our Neighbourhood Health approach and includes setting up multi-disciplinary teams in GP practices that can target better healthcare for vulnerable people.

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, colleagues, 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 **23 June 2025**

Accountability Report

Our operating expenses in 2024/25 totalled £336,063,000 of which staff costs accounted for £247,672,000 or 73.7% of our operating expenses.

The Trust had a financial plan of breakeven and we achieved a financial performance surplus of £310k excluding impairments.

Although our accounts report a surplus (deficit) of £4,382k, our reported financial performance reported to NHSE is a surplus of £310k. 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 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	**2024/25 £000s**	**2023/24 £000s**
Deficit for the year	- 4,382	461
Before consolidation of Charity	- 17	14
Add back all I&E impairments / (reversals)	4,497	277
Surplus / (deficit) before impairments and transfers	**98**	**752**
Remove capital donations / grants I&E impact	185	189
Remove net impact of DHSC centrally procured inventories	27	43
Adjusted financial performance surplus / (deficit)	**310**	**984**

Charitable Funds (GHC Charity)

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 colleague 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.

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

Constituency	As at 31 March 2024	As at 31 March 2025
Public	**3179**	**3224**
Staff	4966	4882

Membership data by constituency as at 31 March 2025

Cheltenham	517
Cotswolds	252
Forest of Dean	312
Gloucester	717
Stroud	521
Tewkesbury	351
Greater England and Wales	554

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 2024/25

This year, the Trust again received more compliments than any other type of feedback (in green below) but the number is slightly down on last year. Enquiries transferred to other partners and providers continues to increase, highlighting the lack of public understanding around the way in which health and social care is delivered in Gloucestershire. Overall, contacts to the team are up significantly and issues raised by patients and carers are increasingly complex.

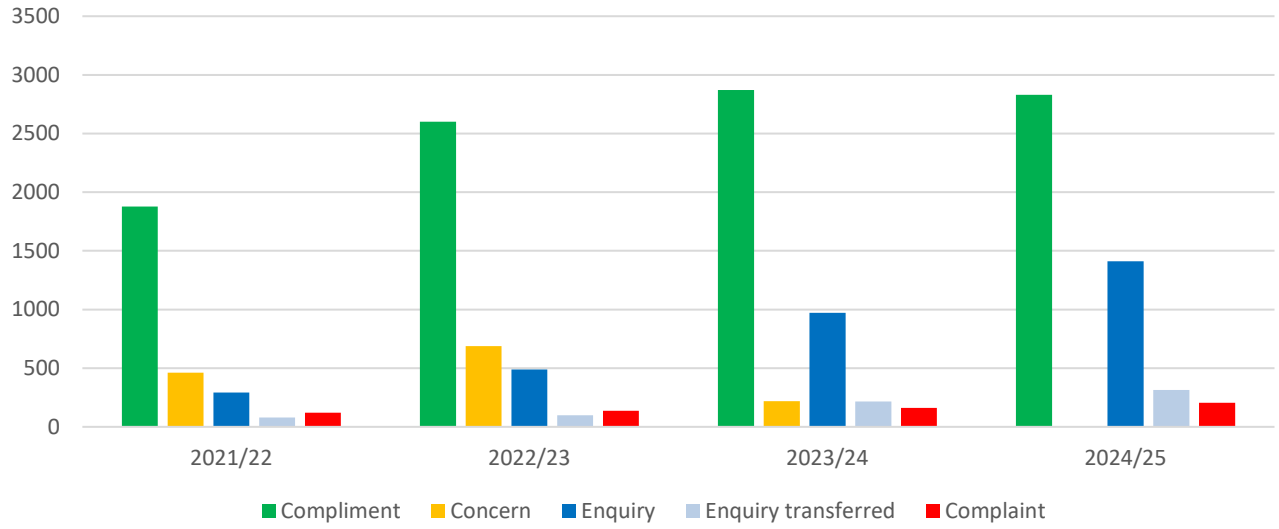


Fig. 1: Patient and Carer Experience data over time.

Key Dates

August 2023: Introduction of the new Patient and Carer Experience Team (PCET) process in line with the NHS Complaint Standards, focusing on early resolution of complaints.
November 2025: Launch of Integrated Urgent Care Service, incorporating NHS111.

Embedding the NHS Complaint Standards

We continue to work with operational colleagues to provide an early resolution to complaints wherever possible, linking in with directorate leads to share excellence and learning opportunities to improve patient and carer experience.

Due to operational and organisational issues, we have been unable to fully review the new process; however, we plan to undertake a piece of work around this as soon as possible. You can find out more about the NHS Complaint Standards here: NHS Complaints Standards.

The Data

Analysis of the 2024/25 data shows that there was a **26.7%** increase in the number of complaints (**n=204**) and enquiries (**n=1,410**) against 2023/24 figures (n=161 and n=971

respectively). Enquiries subsequently requiring a response from another organisation (**n=314)** were also up on last year (n=215).

There was a **23.2%** increase (**n=1,928**) in the combined number of contacts requiring action reported to PCET during 2024/25 compared to 2023/2024 (n=1,565). This is up again on 2022/23 data (n=1,412) and 2021/22 (n=953).

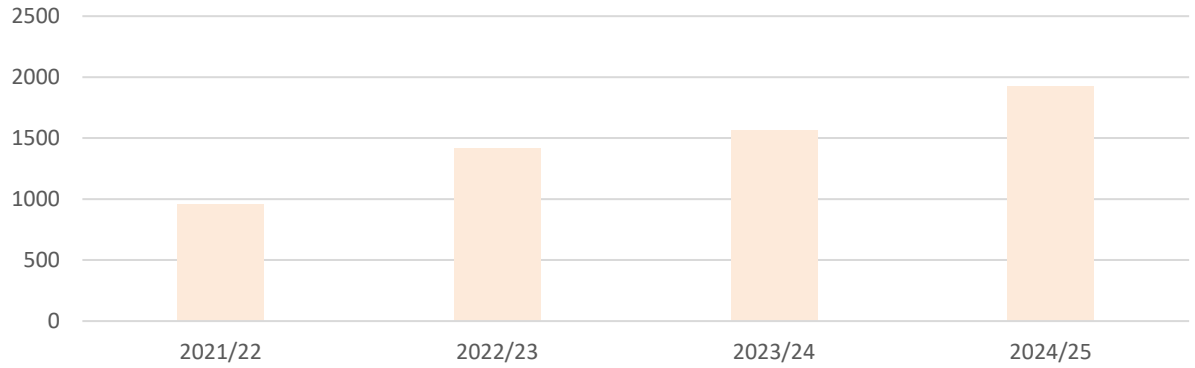


Fig. 2: Increase in combined number of contacts (complains, enquiries and enquiries transferred) over time.

We recognise that proposed changes to NHS England and NHS Gloucestershire Integrated Care Board (ICB) will see more feedback funnelled directly through the Trust, which will have a significant impact on PCET capacity and operational resources.

We continue to report PCET data by directorate 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.

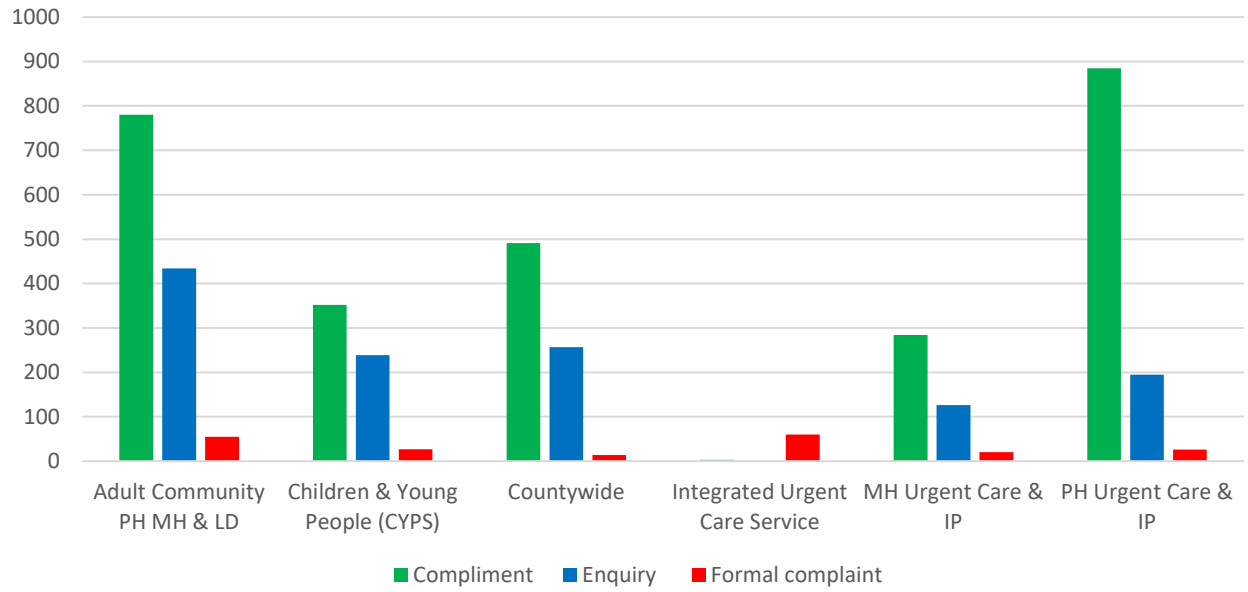


Fig. 3: Breakdown of compliments, complaints and enquiries by operational directorate for 2024/25.

The **45%** 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.

PCET provides independent advocacy information, signposting service users to POhWER if they need additional support to make a complaint. As a Trust we also recognise the important role of the Parliamentary Health Services Ombudsman (PHSO) in resolving

complaints where the Trust has been unable to do so locally. At the start of 2024/25, there were 9 cases with the PHSO for review. In 2024/25, 5 new cases were referred to the PHSO. 10 were closed with no further action required and 1 was closed with advice given. At the end of 2024/25, there were 3 cases with the PHSO, including one we referred ourselves under Section 10 of the Health Service Commissioners Act 1993.

Responsiveness

We continue to be much more responsive than in previous years; however, an administration error in November following the launch of the IUCS caused us to miss the national three-day target with only 93% of complaints acknowledged within the required timeframe. Overall, we acknowledged 99% of complaints within the three-day requirement, however, this was down from 100% the year before.

Our KPIs for 2024/25 reflect the national ambition set out in the NHS Complaint Standards to provide a formal written response to 50% of complaints within 3 months, 80% within 6 months and 100% within 12 months.

For the year ending 31st March 2025, **100%** of complaints were closed within 6 months and **77%** were closed within 3 months. At the time of writing (May 2025) there are currently five complaints over 3 months old, one of which is over 6 months old.

Patient Advice and Liaison Service (PALS) Visits

We continue to attend Wotton Lawn and Charlton Lane hospitals each month. These visits provide patients with an opportunity to share feedback about their experiences. Due to increased demand/decreased capacity in the team, we have completed fewer visits this year (**n=29**) and have been unable to roll out our offer to further services. In 2025/26, we plan to extend the scope of our PALS outreach to include some of our physical health teams as well as services we do not typically hear from via other routes.

Compliments

There were fewer compliments **recorded** in 2024/25 (**n=2,830**). This is down slightly on 2023/24 data (n= 2,872). Compliments can be added retrospectively, so these numbers may not reflect data previously reported via monthly governance channels. We also acknowledge that teams receive much more positive feedback but do not always record it due to operational challenges/prioritising patients. We continue to celebrate good practice as a further opportunity to learn.

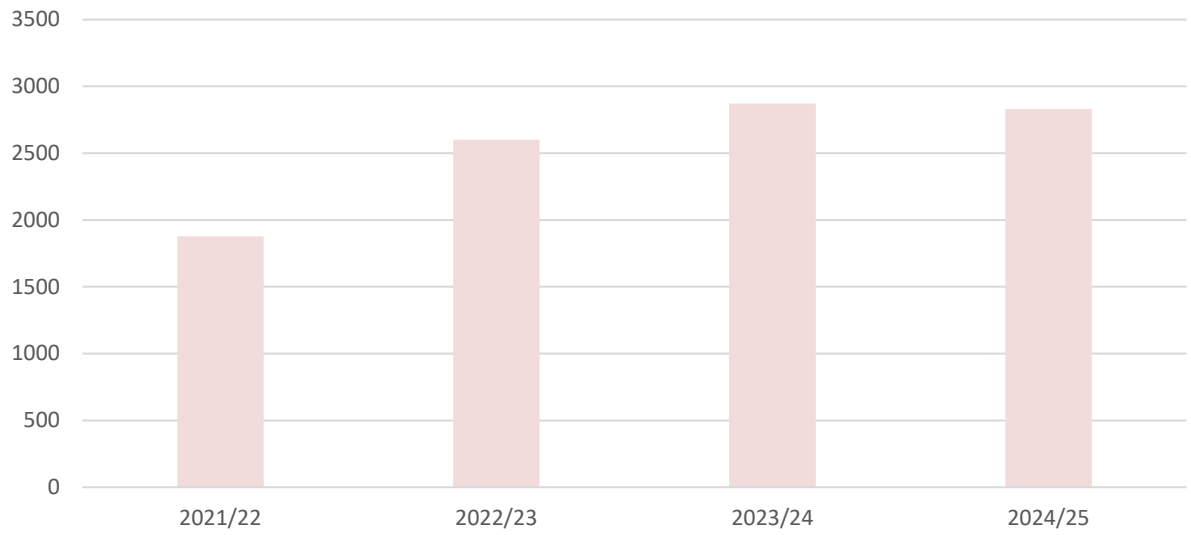


Fig. 4: Number of recorded compliments over time.

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 a significant number of FFT responses across most of our services, however there was a slight decrease in the last year (from 2023/2024 to 2024/2025). 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.

In 2024/25, we received **28,151** FFT responses, which is a decrease from the previous year of 8% (n=30,065). However, it is still a huge improvement from the 2022/23 data (n=20,256). The percentage of responders reporting an overall positive experience was at **93%** (based on the percentage of people who stated that the service was 'very good' or 'good'). This is only slightly lower than the previous year (94%).

	Number of responses 2023/24	Number of responses 2024/25
Quarter 1	8,263	8,620
Quarter 2	8,072	6,651
Quarter 3	6,865	6,583
Quarter 4	7,405	6,397
Total	30,605 (94% positive)	28,151 (93% positive)

Fig. 5: FFT responses received by the Trust for each quarter during 2024/25 in comparison with 2023/24.

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. We are evaluating the success of this; however, initial feedback has been positive and we have further board installations 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 1 April 2024, our Non-Executive Directors (NEDs) have undertaken 28 quality visits and their feedback is shared through Quality Committee and Board. Quality visits provide a unique opportunity to view services through the eyes of colleagues, patients and carers. We are currently working with colleagues to plan these visits more strategically, so that we can get the greatest value from this opportunity.

The services visited in 2024/25 were:

Service	Quarter
Children's Community Nursing	Q4
Wotton Lawn Hospital	Q4
FoD MIIU	Q4
Montpellier Ward	Q4
Memory Assessment Service	Q4
SCAAS	Q3
Social Care	Q3
First Point of Contact Centre	Q3
Clinical Neurology	Q3
Wheelchair Service	Q3
Perinatal Mental Health	Q2
AMHP Hub	Q2
Engagement and Activity Practitioners	Q2
Forest Hospital	Q2
North Cotswolds Hospital	Q2
Community Assessment Team	Q1
Functional Family Therapy Team	Q1
Respiratory Service	Q1

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.

The final response rate for the Trust was **23.9%** (291 responses from a usable sample of 1,216). This was down on last year (n=26%) but higher than the national average response rate.

The Trust scored higher than the national average in all areas bar one and we received a commendation from the CQC for our position as one of only four positive outliers nationwide.

Section	Trust	All
Accessing Care and Treatment	6.43	6.53
Your Mental Health Team	7.04	6.48
Your Care	6.81	6.16
Your Treatment	7.57	6.95
Crisis Care	6.23	5.94
Support and Wellbeing	4.79	3.84
Overall	6.22	5.77

Fig. 6: CQC scores against national average for each section of the Community Mental Health Survey 2024.

As in previous years, we will establish a working group to review the full 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 every other week to identify emerging themes and hot spots through complaints, enquiries, compliments, NEDs quality visits, FFTs, 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

Directors' Report

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 colleagues 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

Graham Russell – Trust Chair (from 1 May 2024)
Graham Russell is Chair of the Trust. Prior to becoming Chair, Graham was Vice Chair having been appointed as a Non-Executive Director in 2016. Graham is also Chair of Brunelcare which is a charity based in Bristol providing person-centred housing, care and support. He was formerly Chair of Elim Housing Association and Chair of Second Step, a mental health charity.

Prior to chairing Second Step and Elim Housing, 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, whose founding patron is His Majesty The King.

Nicola de Iongh – Senior Independent Non-Executive Director / Vice Chair
Nicola joined the GHC Board in July 2022 and was appointed as Vice Chair and Senior Independent Director in June 2024. Nicola is also Chair of Council at the University of Gloucestershire and Chair of the Board of CUC, the membership organisation for University Chairs across the UK.

Nicola 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.

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 is the Chair of the Charitable Funds Committee, and Vice Chair of both the Great Place to Work Committee and the Resources Committee.

Sumita Hutchison – Independent Non-Executive Director
Sumita was appointed to the Board in January 2019. Sumita is a commercial Employment lawyer by background. She is also a Non-Executive Director at Royal United Hospitals in Bath.

As well as experience in the commercial sector, Sumita has a breadth of experience in the public sector and has worked across the system; in the Local Authority as a Social Care Commissioner, in the Police leading the equalities and participation agenda and in the NHS as a senior leader in mental, community and acute health.

She is also an active volunteer, as founding Chair of the Bristol Mayoral Race Equality Commission and Bristol Women's commission. Also in her capacity as a wellbeing practitioner, she offers free accessible wellbeing classes and gives regular broadcasts on BBC radio on health and wellbeing.

Sumita is passionate about being part of the solution to the two major issues of our time: social inequality and environmental destruction. She is the Board Champion for both these issues and she believes that a well-equipped and empowered workforce is the key to any transformation.

Sumita is Chair of the Great Place to Work Committee and Vice Chair of the Mental Health Legislation Scrutiny Committee.

Jan Marriott – Independent Non-Executive Director *(until 31 March 2025)*
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.

Up to the end of March 2025, Jan was the Chair of the Quality Committee, Vice Chair of the Audit & Assurance Committee and was a regular attendee at the ICB Quality Committee.

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.

Bilal Lala – Independent Non-Executive Director (from 20 May 2024)
Bilal is an FCCA qualified accountant who is also a Non-Executive Director of Bristol Energy Cooperative, with prior non-executive experience with the local NHS acute trust, as well as broader experience through private sector pensions related chair and trustee roles.

Bilal started his working life in high street banking, before graduating as a mature student, thereafter, professionally qualifying whilst working for Chubb Electronic Security during the 1990s. Subsequently, the majority of Bilal's career has been spent in senior finance roles working for large national and multi-national outsourcing companies, spanning amongst others rail, highways, waste, energy (including renewables), EV charging and property technology offerings, servicing both the public and private sectors, and culminated in his last role, prior to retirement in June 2023, as Divisional Finance Director with Equans UK & Ireland.

Bilal's personal interest in the NHS stems, in part, from his children, three of whom have pursued careers in healthcare, two being doctors, the third being an optometrist; with all three now working for the NHS.

Bilal chairs the Audit & Assurance Committee.

Jason Makepeace – Independent Non-Executive Director (from 20 May 2024)
Jason is an interim government and public sector leader, and a non-executive director of the Royal Agricultural University, where he sits on both the Audit and Risk Committee and the Remuneration Committee. Jason served as both director of products and director for community services at the UK Health Security Agency (formerly NHS Test & Trace) during the Covid-19 pandemic, and previously as chief digital, data and technology officer at Barnardo's and UKTI.

Jason has strong interests in ensuring public services are designed around the needs of people and communities, in improving equity of access to health and care, and in helping Government put emerging technology to use in tackling the greatest challenges of our age.

Jason is the Chair of the Resources Committee.

Rosi Shepherd - Independent Non-Executive Director (from 6 January 2025)
Rosi Shepherd is Chief Nursing Officer for Bristol, North Somerset and South Gloucestershire Integrated Care Board and combines that role with her new Non-Executive position with our Trust.

She grew up in Gloucestershire and having moved away to do nurse training in London and work in South Wales for some years, she moved back to Gloucestershire for family reasons. She has worked within Gloucestershire in acute, community and social care roles as well as for NHS England and then in Bristol, North Somerset and South Gloucestershire.

Rosi has been involved in educational governance for ten years first as a governor, then Chair of Governors at Balcarras School and now as Chair of Members of Balcarras Multi-Academy Trust focussing on high quality education for all children in non-selective schools. Rosi will become the Chair of the Quality Committee from 1 April 2025.

Associate Non-Executive Directors (Non-Voting)

Vicci Livingstone-Thompson – Associate Non-Executive Director (Developmental)
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.

Cathia Jenainati – Associate Non-Executive Director (from 19 September 2024)
Dr Cathia Jenainati is Professor of Gender and Leadership, and the Head of the School of Business, Computing and Social Sciences at the University of Gloucestershire. Prior to her appointment at UoG, Cathia was the Dean of the School of Arts and Sciences at the Lebanese American University (2019-2023) and worked across the US and the Middle East.

From 2003-2019 Cathia was at the University of Warwick where she occupied various roles, culminating in the Foundation of the School for Cross-Faculty studies in 2015 where she was appointed as Founding Head of School. Cathia founded the Global Sustainable Development unit at UoW and oversaw the establishment of the Research Institute for GSD. She also founded the Liberal Arts program which is predicated on the pillars of Social Justice, Gender Equity and Sustainability.

She is a certified coach who is committed to supporting individuals from under-represented communities during their leadership journey.

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 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.

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.

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 South West employers' representative on the national NHS Staff Council and the HRD representative on the South West Equality, Diversity and Inclusion Delivery Group.

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.

Rosanna James - Director of Improvement and Partnerships (from 4 November 2024)
Rosanna lives in Gloucestershire and joined us from the Bristol, North Somerset and South Gloucestershire Integrated Care System (ICS) where she was a Programme Director, leading an ICS-wide transformation programme, focused on improving older people's care.

The programme worked in partnership with health and social care organisations and the VCSE sector, to redesign acute and community models of care, with an aim of improving system flow and maximising the opportunity for older people to retain their independence, through Homefirst integrated options. Prior to that, Rosanna was Deputy Chief Operating Officer at North Bristol Trust for eight years, across elective and emergency portfolios, having originally joined the NHS as a Graduate Management Trainee.

Outside her NHS roles, Rosanna is passionate about engaging and harnessing the power of communities to support families and young people in need. She was chair of Baby Bank Network in Bristol until April 2025 and is joining Homestart Stroud and Gloucester as a trustee in 2025.

Sarah Branton – Chief Operating Officer (from 4 November 2024)
Sarah worked as Deputy COO at Avon and Wiltshire NHS Partnership Mental Health (AWP) Trust from November 2018 until 2024. She led the organisation through multiple complex situations as the gold commander for Covid, industrial action and critical incidents. Before this she held the roles of Divisional Director of Operations and Managing Director at AWP.

Prior to this she worked in a number of management and social worker roles including Service Manager/ Senior Service Manager, Deputy Manager and then Crisis Service Manager, Lecturer / Practitioner, Senior social work practitioner, Approved Social Worker and Social Worker/ Care Manager. She has completed the NHS Leadership Academy Award in Executive Healthcare Leadership (Nye Bevan), holds a MSc in Mental Health, and a BSc (Hons) Social Work and Diploma in Social Work

Nicola Hazle – Director of Nursing, Therapies and Quality (from 3 June 2024)
Nicola has 23 years of experience as a registered mental health nurse and joined the Trust from her previous role as Health and Care Professional Director within Bath and North East Somerset, Swindon and Wiltshire Integrated Care Board.

She has previously been a Bank Mental Health Inspector for the Care Quality Commission and a Lay Advisory Panel Member (voluntary) with the College of Optometrists. Prior to this she was Clinical Director, BANES Swindon & Wiltshire Division, within Avon & Wiltshire Mental Health Partnership NHS Trust. Before this Nicola worked in a range of nursing, senior nursing and management roles in mental health and community organisations across the NHS.

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 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.

Attendance at Trust Board and Board Committees by Non-Executive and Executive Members from 1 APRIL 2024 – 31 MARCH 2025

Name and Position	Council of Governors	Board	Resources	Audit & Assurance	Quality	Mental Health Legislation Committee	Charitable Funds	ATOS	Great Place to Work
Total of Meetings Held	8*	6	6	5	6	4	4	4	5
Ingrid Barker, Trust Chair [i] [ii]	1/1	0/0						0/0	
Steve Alvis, Non-Executive Director	4	5	6		5	4		3	
Marcia Gallagher, Non-Executive Director [iii]		0/1		2/2	1/1		1/1	0/0	
Jan Marriott, Non-Executive Director	4	6		5	5			4	
Graham Russell, Trust Chair (Non-Executive Director) 1 [iv]	7	6	3		2			2	
Sumita Hutchison, Non-Executive Director	3	6		4		2		1	5
Nicola de Iongh, Non-Executive Director	3	5	5				3	3	4
Bilal Lala, Non-Executive Director [v]	3	5	1	4/4	4/5			2	
Jason Makepeace, Non-Executive Director [vi]	2	5	5/5	4/4			1	2	
Rosi Shepherd, Non-Executive Director [vii]	1	2		0/1	2/2			0/0	
Cathia Jenainati, Associate Non-Executive Director [viii]	1	3/4							
Vicci Livingstone-Thompson, Associate Non-Executive Director	2	6	1	2	1	1	1	1	
Douglas Blair, Chief Executive Officer 1	3	6		2				4	
Sandra Betney, Director of Finance/Dep. Chief Executive	1	6	4	4			0		
Sarah Branton, Chief Operating Officer [ix]	1	3/3	2/2	2	2/3	1/1			3/3
Nicola Hazle, Director of Nursing, Therapies & Quality [x]		5/5		1	5/5				4/4
Rosanna James, Director of Improvement and Partnerships [xi]	1	3/3	1/2				1/2		
David Noyes, Chief Operating Officer [xii]		2/2	3/3		3/3	2/2			2/2
Angela Potter, Director of Strategy and Partnerships [xiii]		0/1	1/1				0/0		
Neil Savage, Director of HR & Organisational Development	4	6	6	1			3	4	5
Dr Amjad Uppal, Medical Director		5		1	6	4			
Helen Goodey, Joint Director of Locality Development & Primary Care [xiv]		0/2							
Hannah Williams, Acting Director of Nursing Therapies & Quality [xv]		1/1			1				

	Member of a Committee/Board as stated in the terms of reference.
	Chaired Resources Committee within Trust Chair role temporarily
	Left the Trust / role in year (see footnotes)

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

[i] 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.
[ii] Left Trust 30th April 2024
[iii] Left Trust 30th June 2024
[iv] Commenced post as Trust Chair 1st May 2024
[v] Joined Trust 20th May 2024

[vi] Joined Trust 20th May 2024
[vii] Joined Trust 6th January 2025
[viii] Joined Trust 19th September 2024
[ix] Joined Trust 4th November 2024
[x] Joined Trust 3rd June 2024
[xi] Joined Trust 4th November 2024
[xii] Left Trust 30th September 2024
[xiii] Left Trust 2nd June 2024
[xiv] Non-voting & left the Trust 9th July 2024
[xv] Acting up role ended 1st July 2024

* To note there were 4 formal Council of Governors meetings held in 2024/25, with 2 additional extraordinary meetings and 2 development sessions. NEDs are expected to attend the formal meetings where possible, with Executive Directors attending on an adhoc basis for specific items.

Board Committees

Audit and Assurance Committee

All Non-Executive Directors, except the Trust Chair, are members of the Audit and Assurance Committee. Bilal Lala 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 Annual 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 2gether 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, following which it was recommended to make a direct award to KPMG through a framework contract. An Audit and Assurance Committee evaluation expressed a strong level of satisfaction with KPMG's performance. The Council of Governors approved the re-appointment of KPMG in March 2022, with the new contract commencing on 1st April 2022. A further competitive procurement process overseen by a working group involving both the Audit Committee and Governors selected Sumner NI as the new External Auditors from 1st April 2025.

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.

Executive and Non-Executive Appointments

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 4 times and considered:

- The appointment and terms and conditions for a new Director of Improvement and Partnerships, and a new Chief Operating Officer
- The interim performance of each Executive Director and the Chief Executive
- Executive Director and Chief Executive remuneration
- Succession planning for Executive Directors

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 10 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 48 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, colleagues, 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 2024/25 for public and staff governor positions.

Constituency	Vacant Posts	Candidates	Total Votes Cast	Turnout
September 2024				
Staff: Medical, Dental & Nursing *(vacancy reserved for medic)*	1	Dr Paul Winterbottom	Reappointed Unopposed	N/A
Staff: Health & Social Care Professionals	1	Jennifer James Michelle Kirk *	Eligible Voters: 1915 Valid votes cast: 213	11.1%
Staff: Management & Administration	2	Amy Aitken * Nicholas Bond Martin Pittaway *	Eligible Voters: 1260 Valid votes cast: 282	22.2%

Public: Cheltenham	2	Tussie Myerson Neil Hubbard	Elected unopposed	N/A
Public: Forest of Dean	1	Jennifer Dawson-Marsh Marcia Gallagher *	Eligible Voters: 307 Valid votes cast: 39	12.7%
Public: Greater England & Wales	1	Tsui Ha Lee Sarah Waller CBE *	Eligible Voters: 555 Valid votes cast: 28	5%
February 2025				
Public: Cheltenham	1	Joy Hibbins * Stephen Mc Donnell	Eligible Voters: 520 Valid votes cast: 36	6.9%
Public: Gloucester	1	Asad Hussain Leighton-Lee Pettigrew *	Eligible Voters: 705 Valid votes cast: 66	9.4%
Public: Stroud	1	Oliver Burns Claire Kennaby Susan Korda Jan Lawry * Stephen Lydon	Eligible Voters: 520 Valid votes cast: 82	15.8%

* Elected

The appointment term of all Governors is three years. Governors can stand for two terms. Local authority 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 2025**
Public constituencies		
Cheltenham	2	0
Cotswolds	2	0
Forest of Dean	2	0
Gloucester	2	0
Stroud	2	0
Tewkesbury	2	0
Greater England & Wales	1	0
Staff constituencies		
Medical, Dental and Nursing	3	1
Health and Social Care Professionals	2	0
Management, administrative and other staff	2	0
Appointed Governors		
Gloucestershire County Council	1	1
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	*Lisa Crooks* [3]	*Sept 2023* ***(July 2024)***	0/1
		Neil Hubbard [2]	*Sept 2024* ***(Nov 2024)***	2/2
		Tussie Myerson	September 2024	5/6
		Joy Hibbins	February 2025	1/1
Cotswold District Council	2	Jenny Hincks	July 2019 (July 2022)	6/8
		Peter Gardner	September 2023	6/8
Forest District Council	2	Chris Witham	Sept 2020 (Sept 2023)	7/8
		Marcia Gallagher	September 2024	5/5
Gloucester City Council	2	*Ismail Surty* [2]	*July 2022* ***(Nov 2024)***	1/4
		Penelope Brown	January 2023	6/8
		Leighton-Lee Pettigrew	February 2025	1/1
Stroud District Council	2	*Steve Lydon* [1]	*Feb 2022* ***(Feb 2025)***	7/7
		Michael Gibbons	July 2022	6/8
		Jan Lawry	February 2025	1/1
Tewkesbury Borough Council	2	Laura Bailey	January 2021 (Dec 2023)	3/8
		Chas Townley	January 2023	4/8
Greater England & Wales	1	*David Summers* [2]	*September 2023* ***(July 2024)***	0/1
		Sarah Waller CBE	September 2024	5/5
Elected Staff Governors				
Medical Dental and Nursing	3	Kizzy Kukreja	January 2021 (Dec 2023)	8/8
		Paul Winterbottom	September 2021 (Sept 2024)	2/8
		Cath Fern [2]	*April 2023* ***(Jan 2025)***	3/5
Health and Social Care Professionals	2	*Nic Matthews* [5]	*June 2018 (June 2021)* ***June 2025***	1/1
		Sarah Nicholson	March 2020 (March 2023)	5/8
		Michelle Kirk	September 2024	3/5
Management, Administrative and Other	2	*Erin Murray* [2]	*September 2021* ***(June 2024)***	1/1
		Alison Hartless [2]	*December 2022* ***(Sept 2024)***	0/2
		Amy Aitken	September 2024	4/5
		Martin Pittaway	September 2024	5/5
Governors Appointed by partner organisations				
Gloucestershire County Council	1	Cllr Rebecca Halifax [4]	*July 2021* ***(Sept 2024)***	0/2
Young Gloucestershire	1	Alicia Wynn	September 2022	5/8
Healthwatch Gloucestershire	1	Bob Lloyd-Smith	January 2023	6/8
Inclusion Gloucestershire	1	Andrew Cotterill	September 2023	5/8

[1] End of First Term – not re-elected [2] Resignation [3] Removed from Council (non-attendance) [4] Role with nominating body ceased [5] End of Final Term

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 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.

There were 6 formal Council of Governor meetings held in 2024/25 (2 of which were extraordinary meetings) and two development sessions.

Business conducted at the Council of Governor meetings during 2024/25 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, engagement in the development of the Trust's Quality Account and quality priorities, and formal receipt of the Annual Report 2023/24. The Council received a number of presentations during the year providing information on the new Integrated Urgent Care Service (IUCS), the Trust's Working Together approach, the Trust Strategy refresh and business planning. During 2024/25 the Council have also carried out a Governor Ways of Working review, looking at how the Trust can optimise the contribution and value of Governors.

The Council of Governors received a report around the provision of external audit services, and 2 Governors participated in the External Audit Tender process to appoint a new external auditor from 1 April 2025. The Council of Governors formally approved the appointment at an extraordinary meeting in January 2025.

During 2024/25, at the recommendation of the Nominations and Remuneration Committee, the Council also approved the appointment of 3 new Non-Executive Directors, received and endorsed recommendations around the proposed recruitment process for a further Non-Executive Director, approved a remuneration increase for Non-Executive Directors and approved the reappointment of an existing NED.

Two Governor Development sessions took place. The first session took place in July 2024 and was used as an opportunity for the Council to carry out a getting to know you/teambuilding exercise, and to learn more about the Trust's Quality Improvement (QI) programme. The second session took place in January 2025 and was a joint Governor / Non-Executive Director session focussing on accountability, holding to account, effective challenge and questioning, and the Council of Governor/Board relationship. This was an externally facilitated session led by colleagues from NHS Providers' GovernWell programme.

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 2024/25 the Committee oversaw the appointment and recruitment processes for four NED positions and endorsed a recommendation to reappoint an existing NED for a further term. The Committee received the outcome of the 2023/24 annual appraisals of the Non-Executive Directors, and the process for future appraisals was agreed. The Committee also considered national guidance and benchmarking data in making a recommendation to the full Council with regard to an increase in NED remuneration, and additional allowance payments.

The Nominations and Remuneration Committee met 7 times during the reporting period.

As at 31 March 2025, 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. Peter Gardner (Public Governor) was appointed as the Deputy from 13 March 2024. In addition to deputising for the Lead Governor, this role has 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 Trust.Secretary@ghc.nhs.uk

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

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 Improvement and Partnerships and Chief Operating Officer following the retirement of both previous post holders in early 2024.

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 colleagues 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. As such no future policy table is included in this report.

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 2024/25 from 1st April 2024. 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 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 XXXX of our annual accounts.

Salary and Benefits of Board Members 2024/25

Single Total Figure Table							
		a	b	c	d	e	Total
		Salary	Expense payments (taxable)	Performance pay and bonuses	Long-term performance pay and bonuses	Pension related benefits[5]	
		(bands of £5,000)	(Rounded to nearest £100)	(bands of £5,000)	(bands of £5,000)	(bands of £2,500)	(bands of £5,000)
Name and Title	Year	£0	£0	£0	£0	£0	£0
Non Executive Directors							
Ingrid Barker	2024/25	00-05	200	0	0	0	00-05
Chair (end 30/04/24)	2023/24	45-50	1,000	0	0	0	45-50
Graham Russell	2024/25	40-45	800	0	0	0	45-50
Chair (from 01/05/24)	2023/24	15-20	100	0	0	0	15-20
Marcia Gallagher	2024/25	00-05	100	0	0	0	00-05
(end 30/06/24)	2023/24	15-20	100	0	0	0	15-20
Sumita Hutchison	2024/25	10-15	200	0	0	0	10-15
	2023/24	10-15	100	0	0	0	10-15
Jan Marriott	2024/25	10-15	1,000	0	0	0	15-20
	2023/24	10-15	400	0	0	0	10-15
Dr Stephen Alvis	2024/25	10-15	200	0	0	0	10-15
	2023/24	10-15	100	0	0	0	10-15
Nicola de longh	2024/25	15-20	0	0	0	0	15-20
	2023/24	10-15	0	0	0	0	10-15
Bilal Lala	2024/25	10-15	100	0	0	0	10-15
(from 20/05/24)	2023/24	0	0	0	0	0	0
Jason Makepeace	2024/25	10-15	0	0	0	0	10-15
(from 20/05/24)	2023/24	0	0	0	0	0	0
Rosi Shepherd	2024/25	00-05	0	0	0	0	00-05
(from 06/01/25)	2023/24	0	0	0	0	0	0

Associate Non Executive Directors							
Vicci Livingstone-Thompson	2024/25	10-15	100	0	0	0	10-15
	2023/24	10-15	0	0	0	0	10-15
Dr Cathia Jenainati [3]	2024/25	0	0	0	0	0	0
(from 19/09/24)	2023/24	0	0	0	0	0	0

Executive Directors							
Douglas Blair [4]	2024/25	175-180	17,300	0	0	7.5-10	200-205
Chief Executive	2023/24	155-160	12,400	0	0	80-82.5	250-255
Sandra Betney	2024/25	165-170	0	0	0	17.5-20	185-190
Director of Finance/Deputy Chief Executive	2023/24	160-165	0	0	0	0	160-165
Amjad Uppal [1][4]	2024/25	215-220	12,100	0	0	75-77.5	300-305
Medical Director	2023/24	195-200	11,800	0	0	0	205-210
Sarah Branton	2024/25	50-55	0	0	0	0	50-55
Chief Operating Officer (from 04/11/24)	2023/24	0	0	0	0	0	0
David Noyes	2024/25	75-80	100	0	0	0	75-80
Chief Operating Officer (end 30/09/24)	2023/24	145-150	0	0	0	45-47.5	190-195
Neil Savage	2024/25	135-140	0	0	0	15-17.5	150-155
Director of HR & Organisational Development	2023/24	130-135	0	0	0	0	130-135
Nicola Hazle	2024/25	100-105	0	0	0	115-117.5	220-225
Director of Nursing, Therapies & Quality (from 03/06/24)	2023/24	0	0	0	0	0	0
Hannah Williams	2024/25	30-35	100	0	0	10-12.5	40-45
Acting Director of Nursing, Therapies & Quality (end 01/07/24)	2023/24	105-110	0	0	0	95-97.5	205-210
Rosanna James	2024/25	50-55	0	0	0	0	50-55
Director of Improvement and Partnerships (from 04/11/24)	2023/24	0	0	0	0	0	0
Angela Potter	2024/25	20-25	0	0	0	0	20-25
Director of Strategy & Partnerships (end 02/06/24)	2023/24	130-135	0	0	0	0	130-135
Helen Goodey - Secondment from Gloucestershire CCG [2]	2024/25	15-20	0	0	0	0	15-20
Director of Locality Development & Primary Care (end 09/07/24)	2023/24	35-40	0	0	0	0	35-40

Senior Manager							
Lavinia Rowsell	2024/25	105-110	0	0	0	27.5-30	130-135
Director of Corporate Governance/Trust Secretary	2023/24	100-105	0	0	0	25-27.5	125-130

(1) The post of 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.
Dr Uppal has additional roles of Caldicott Guardian and Responsible Officer in the Trust. From Gloucestershire Health and Care NHSFT he received remuneration including salary sacrifice, of £175-180k for his Medical Director role, and remuneration of £45-50k for his clinical work during 2024/25.

(2) The post of Director of Locality Development & Primary Care was a part time role. Mrs Goodey was seconded into the role from Gloucestershire ICB. The cost in 2024/25 was £15,420.

(3) Dr Cathia Jenainati holds an Associate Non-Exec Director post with the appointee nominated by the University of Gloucestershire with the key objective of enhancing joint working between the Trust and the University. The appointee remains employed by the University at all times during the appointment. As such the appointment is an honorary unpaid position but the Trust will reimburse reasonable expenses.

(4) Expense payments (taxable), includes Salary Sacrifice amounts when applicable.

(5) The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, less, the contributions made by the individual. The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights. This value does not represent an amount that will be received by the individual. It is a calculation that is intended to convey to the reader of the accounts an estimation of the benefit that being a member of the pension scheme could provide.

The pension benefit table provides further information on the pension benefits accruing to the individual.

Factors determining the variation in the values recorded between individuals include but is not limited to:
- A change in role with a resulting change in pay and impact on pension benefits
- A change in the pension scheme itself
- Changes in the contribution rates
- Changes in the wider remuneration package of an individual"

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 2025	Lump sum at pension age related to accrued pension at 31 March 2025	Cash Equivalent Transfer Value at 1 April 2024	Cash Equivalent Transfer Value at 31 March 2025	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
Douglas Blair – Chief Executive	0-2.5	0	55-60	145-150	1129	1237	11	0
Sandra Betney – Dir of Finance	0-2.5	0	70-75	180-185	1538	1692	30	0
Amjad Uppal – Medical Director	5-7.5	2.5-5	60-65	150-155	1251	1443	82	0
Sarah Branton – Chief Operating Officer (from 04/11/24)	0-2.5	0	40-45	105-110	775	894	20	0
David Noyes – Chief Operating Officer (end 30/09/24)	0-2.5	0	30-35	0-5	0	0	0	0
Neil Savage – Dir of HR & OD	0-2.5	0	55-60	150-155	1262	1388	24	0
Nicola Hazle – Dir of Nursing (from 03/06/24)	5-7.5	10-12.5	35-40	95-100	591	772	105	0
Hannah Williams – Acting Dir of Nursing (end 01/07/24)	0-2.5	0-2.5	25-30	0-5	397	477	10	0
Rosanna James – Dir. of Improvement and Partnerships (from 04/11/24)	0	0	30-35	70-75	586	595	0	0
Angela Potter – Dir of Strategies & Partnerships (end 02/06/24)	0	0	55-60	165-170	0	0	0	0
Lavinia Rowsell – Trust Secretary	0-2.5	0	10-15	0-5	114	153	18	0

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 2023/24 and 2024/25. The banded remuneration of the highest paid director in Gloucestershire Health and Care Foundation Trust in the financial year 2024-25 was £215,000-220,000 (2023-24, £195,000 to £200,000). This is a change between years of 10.1% (calculated change between the mid-point of bands, rather than actual salary). 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 2024-2025 was from £12,514 to £215,435 (£10,324 to £198,678 for 2023/24). The percentage change in average employee remuneration (based on total for all employees divided by full time equivalent number of employees) between years is 8.4%. The Trust has used actual spend and WTE numbers for calculating the average employee remuneration, except for agency colleagues where an estimate of the number of wtes has been derived from the costs and invoices received.

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.

2024/25	**25th percentile**	**Median**	**75th percentile**
Salary component of pay	22,562	31,434	41,054
Total pay and benefits excluding pension benefits	22,403	29,116	42,056
Pay and benefits excluding pension : pay ratio for highest paid	10:1	7:1	5:1

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	7:1	6:1	4:1

Governors

Governors do not receive remuneration but are paid reasonable expenses in order to perform their role. During the reporting period, Governor expenses totalled £161.28.

Directors

In 2024/25, 19 Directors claimed expenses totalling £12,434.

The above information has been audited.

Douglas Blair
Chief Executive

23 June 2025

2. GHC Colleagues

On March 31 2025 we employed 6,295 people across a variety of professions, including doctors, dentists, nurses, Allied Health Professionals, social workers and support roles.

Our colleagues are categorised as follows:

Permanent employees	4882
Bank staff	1140
Others (fixed term temporary staff and locums)	273

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

Board Members	**Employees**	**Percentage**
Female	8	53%
Male	7	47%

Senior Clinicians/Manager (Band 8c and above) (Excludes Executives, bank staff, temporary staff and locums)	**Employees**	**Percentage**
Female	116	59%
Male	80	41%

Total staff (Up to Band 8b) (Permanent staff only)	**Employees**	**Percentage**
Female	4200	85%
Male	759	15%

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 2024 to March 2025

Average FTE 2024/5	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
4218.74	47019.19	11.15	1539841.86	76275.58

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

Staff Costs

Staff costs

	Group			
			2024/25	2023/24
	Permanent	Other	Total	Total
	£000	£000	£000	£000
Salaries and wages	187,600	1,432	**189,032**	167,549
Social security costs	13,902	-	**13,902**	17,140
Apprenticeship levy	806	-	**806**	891
Employer's contributions to NHS pension scheme	38,688	-	**38,688**	30,509
Pension cost - other	-	121	**121**	143
Temporary staff	-	5,123	**5,123**	7,449
Total gross staff costs	**240,996**	**6,676**	**247,672**	**223,681**
Recoveries in respect of seconded staff	-	-	**-**	-
Total staff costs	**240,996**	**6,676**	**247,672**	**223,681**
Of which				

Average number of employees (WTE basis)

	Group			
			2024/25	2023/24
	Permanent	Other	Total	Total
	Number	Number	Number	Number
Medical and dental	122	15	**137**	130
Administration and estates	1,099	36	**1,135**	1,111
Healthcare assistants and other support staff	986	179	**1,165**	1,150
Nursing, midwifery and health visiting staff	1,291	142	**1,433**	1,415

Nursing, midwifery and health visiting learners	14	-	**14**	14
Scientific, therapeutic and technical staff	712	24	**736**	700
Total average numbers	**4,224**	**395**	**4,619**	**4,521**
Of which:				
Number of employees (WTE) engaged on capital projects	-	-	**-**	-

Reporting of compensation schemes - exit packages 2024/25

One exit package was agreed in 2024/25 which was under £10,000 for a TUPE redundancy payment

Reporting of compensation schemes - exit packages 2023/24

There were no exit packages agreed in 2023/24

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 ICS 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.

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, 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. We also launched a new Anti-abuse Roadmap and resources alongside rolling out cultural competency training.

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 on ensuring 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). During 2024/25 we completed our first combined Disability, Ethnicity and Gender Pay Gap report and have a related action plan for progressing that.

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 Talking Well 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 Chief Executive records a weekly message, which is shared Trustwide, and also 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 Open Forums, which enable 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. 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 staff Facebook group, with a membership of circa 1500 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.

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 great 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 signpost 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, Dietitians Week, 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.

Staff Survey and Staff Friends and Family Test

Commentary

The Trust approaches staff engagement through a breadth of routes. These include via a regular Open Forum, Board Visits, staff stories at the Great Place To Work Committee, Diversity Networks engagement, Internationally Educated Nurses Council, Freedom to Speak Up Champions, Health and Wellbeing Champions, the Joint Negotiation and Consultative Forum, the Local Negotiating Committee, the Resident Doctors Forum, quarterly Pulse Surveys, annual GMC and National Education and Training surveys, annual Staff Survey, ad hoc surveys, discussions and listening groups. A lessons learned template has also been introduced in 2024 to provide a learning process from cases and incidents.

Summary of performance

The NHS Staff Survey is conducted annually, with the questions aligning to the seven Themes of the NHS 'People Promise' and two additional Themes of 'Staff Engagement' and 'Staff Morale'. All indicators are based on a score out of 10 for specific questions with the indicator score being the average of those.

The latest results present a positive and steady view of how colleagues rate the Trust as an employer and benchmark favourably against peers. Within the South West region's providers, the Trust's survey ranking was 2nd overall. The Trust was ranked 1st for the "We are Always Learning" Theme, and 2nd overall for the combined People Promise Themes as well as for the specific "Staff Engagement," "Staff Morale," "We have a Voice that Counts," and "We are Safe and Healthy" Themes.

Nationally, colleagues rated the Trust 9th as a recommended place to work amongst all Mental Health, Learning Disability and Community providers.

The survey response rate saw a further growth to 61%, an improvement of 15% since the Trust's first survey in 2020. There was also an improvement in the number of bank workers responding to the survey -- 31% in comparison with 22% in 2023. The national median response rate for Mental Health & Learning Disability and Mental Health, Learning Disability and Community providers was 54%. This compares with the average national All NHS organisations response rate of 50%.

Additionally, colleagues rated the Trust 1st overall regionally for both the Staff Friends and Family Tests, with 71.64% recommending the Trust as a Place to Work, and 76.14% as a Place To Receive Care. These ratings compared with national all NHS organisation averages respectively of 60.80% as a place to work, and 64.28% for care.

Scores for each indicator together with that of the survey benchmarking group are presented below for the past three years.

Indicators ("People Promise themes")	2024 Trust score	2024 Benchmarking average score	2024 National NHS Score	2023 Trust score	2023 Benchmarking average score	2022 Trust score	2022 Benchmarking average score
People Promise:							
We are compassionate & inclusive	**7.67**	**7.55**	**7.28**	7.73	7.58	7.7	7.5
We are recognised & rewarded	**6.48**	**6.35**	**5.99**	6.54	6.41	6.4	6.3
We each have a voice that counts	**7.00**	**6.94**	**6.69**	7.11	7.01	7.1	7.0
We are safe & healthy	**6.48**	**6.40**	**6.14**	6.51	6.38	6.3	6.2
We are always learning	**6.05**	**5.93**	**5.67**	6.05	5.93	5.8	5.7
We work flexibly	**6.84**	**6.83**	**6.31**	6.84	6.84	6.7	6.7
We are a team	**7.21**	**7.15**	**6.80**	7.23	7.18	7.2	7.1
Staff Engagement	**7.18**	**7.07**	**6.85**	7.27	7.11	7.2	7.0
Staff Morale	**6.35**	**6.20**	**5.96**	6.38	6.17	6.2	6.0

Future priorities

Whilst the survey results for 2024 were generally positive, we recognise that there remains further room for improvements. There are also differences between some services and teams, as well as hot spots and thematic elements to address.

Our priorities for the coming year are still being worked through at a granular level, but based on the survey results and other engagement routes will include:

- **Increasing Response Rates**
- **Harassment, discrimination & violence at work:** Whilst we began to address this following our 2023 results in 2024 with our Anti-Abuse Road Map, our recently stated ambitions in working towards becoming an Anti discriminatory organisation will support our efforts in becoming an inclusive employer. Our Sexual Safety and Safe Learning Environment workstreams, alongside our new Leadership & Culture Programme will be critical to improvements in this area.

- **Staff engagement/speaking up:** breaking down barriers to raising concerns, ensuring colleagues feel safe about speaking up/raising concerns in the workplace
- **Managing conflicting demands:** supporting teams/managers/colleagues in considering working practices to help staff better manage conflicting demands.
- **Teamwork:** Guidance/toolkits to help managers & teams in creating shared objectives & improving team effectiveness.
- **Improving clinical supervision:** Support for a working group to consider/identify improvements to clinical supervision.
- **Continued focus on Health & Wellbeing at work**
- **Optimizing Flexible Working**
- **Individual Service / Team analysis:** to include three local team top actions for 2025

Oversight and progress against plans and related key performance indicators will be overseen operational by Executive Directors and the Workforce Management Group and by the Board's Great Place to Work Committee through 2025/26.

Expenditure on consultancy

In 2024/25 our consultancy cost totalled £26k. During 2023/24 our consultancy costs totalled £24k.

Political Donations

The Trust does not make political donations

Off-payroll engagements/arrangements

Table 1: For all off-payroll engagements as of 31 Mar 2025, for more than £245 per day and that last for longer than six months	**Number**
No. of existing engagements as of 31 Mar 2025	9
Of which, the number that have existed:	
for less than one year at the time of reporting	3
for between one and two years at the time of reporting	3
for between two and three years at the time of reporting	1
for between three and four years at the time of reporting	1
for four or more years at the time of reporting	1

Table 2: For all off-payroll engagements between 1st April 2024 and 31 March 2025, for more than £245 per day

	Number
Number of temporary off-payroll workers engaged between 1st April 2024 and 31 March 2025	3
Of which:	
No. not subject to off-payroll legislation	0
No. subject to off-payroll legislation and determined as in-scope of IR35 *	3
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 and one exit package was agreed in 2024/25 which was under £10,000 for a TUPE redundancy payment.

Early retirements due to ill health

Note 5.4 Early retirements due to ill health	Expected sign	A09CY14 2024/25 £000	A09CY15 2024/25 No.	A09PY14 2023/24 £000	A09PY15 2023/24 No.
No of early retirements on the grounds of ill-health	+		4		6
Value of early retirements on the grounds of ill-health	+	201		213	

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.

The Trust values the strong partnership it has with its clinical and non-clinical trades unions and professional associations. We value the voice, skills, experience and expertise that they bring to employee relations, policies, procedures, job evaluation, culture, equality, diversity and inclusion, plus health and safety in the Trust. Their contributions positively benefit the workforce, patients, service users, carers, visitors and contractors. These partners include the British Medical Association, Royal College of Nurses, Chartered Society of Physiotherapy, Royal College of Podiatry, British Dietetic Association, British Association of Occupational Therapists, British Dental Association, Unison and Unite. For the 2024/25 period colleagues undertook our 2472.5 hours of facilities time representing a value of £111,885 out of a gross amount of £241,743,000 (i.e. 0.09157%) spent on wages for employees plus related costs such as pension and National Insurance contributions.

Data Set	**2024/2025**
Number of trade union representatives employed	33 headcount
Total full time equivalent number of representatives	28.9973 wte
Total amount of time representatives spent on facility time	2472.5 hours
% of working hours representatives spent on facility time – (a) 0%, (b) 1 to 50%, (c) 51 to 99%, or (d) 100%	(a) 17 worked 0% (b) 15 worked between 1 & 50% (c) 0 worked 51 to 99% (d) 1 worked 100%
Total time representatives spent on paid facility time – paid union duties and activities	1169
Total time representatives spent on paid union activities	1305
Total pay bill – for all employees (excluding agency & consultancy)	£241,743,000
Total cost of facility time	£111,885

3. 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 took 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.

		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. In response to a reported rise in experiences of discrimination in last year's staff survey, the Trust is establishing an enhanced Leadership and Culture Programme to bring together existing and new strands of work that focus on improving our culture, leadership and, in particular, our determination to tackle racial and other forms of discrimination. In January 2025, the Board approved the establishment of a short-term Board Assurance Committee to focus specifically on this important area, with the first meeting taking place in April 2025.
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. Our Working Together Plan (2021-2026) outlines the GHC approach to how we listen to, involve, and work with people and communities we serve. The Working Together Advisory Committee was established in October 2022 as a mechanism to drive forward the Working Together Plan, reporting directly to the Trust Board to advise, influence and organise activities to achieve the Trust's strategic goal to embed a culture of working together. A comprehensive review of the Committee was carried out in 2024 to ensure its format was fit for purpose, and in response a new Working Together approach has now been agreed moving forward into the 2025. 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 eg. 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 • 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.	This information can be found on page 34 of the Annual Report
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 40 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 34-45 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 64 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 48 of the Annual Report. This includes a summary of the work that has taken place in 2024/25. The TOR for the Committee are available on request and were presented at a 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 pages 34-39 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 42 of the Annual Report. This includes a summary of the work that has taken place in 2024/25
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	A Governor session took place in November 2024 to provide comment on the process and content of the annual business plan on behalf of the Trust's members, public, and key stakeholders. A joint Board and Governor development session is scheduled for July 2025 as part of the Trust

	of directors. The annual report should contain a statement as to how this requirement has been undertaken and satisfied.	Strategy refresh taking place in 2025/26. Feedback from Governors will be 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 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.	This information can be found on page 40 of the Annual Report
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 26-48 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 26-48 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 26-48 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	This information can be found on page 95 of the Annual Report

	to provide its services in the public sector. As a result, material uncertainties over going concern are expected to be rare	
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 should include a statement as to whether or not the director will retain such earnings.	This information can be found on page 49 of the Annual Report
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.

Douglas Blair, Chief Executive **23 June 2025**

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 2025). Current segmentation information for NHS trusts and foundation trusts is published on the NHS England website: [NHS England » NHS oversight framework segmentation]

4. 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.

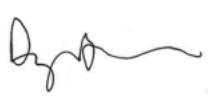
NHS England has given Accounts Directions which require Gloucestershire Health and Care NHS Foundation Trust to prepare for each financial year a statement of accounts in the form and on the basis required by those Directions.

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 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 **23 June 2025**

Annual Governance Statement

For the period 1 April 2024 – 31 March 2025

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*.

The purpose of the system of internal control

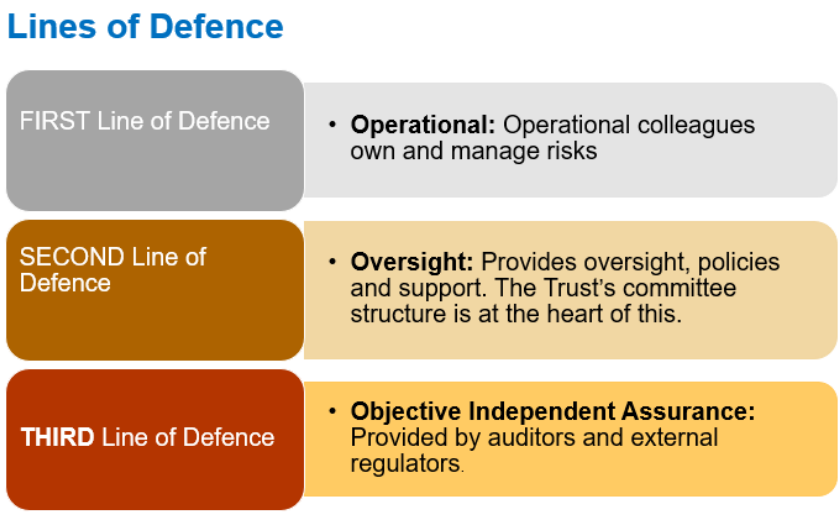
The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks of 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 2025 and up to the date of approval of the annual report and accounts.

Capacity to handle risk

The Trust has a dynamic and proactive approach to risk management. The Risk Management approach supports timely identification, assessment, mitigation and management of both clinical and non-clinical risk to the achievement of the operational and strategic objectives of the Trust. It explains that risk management is everyone's responsibility.

Risk is regularly reviewed at all levels within the Trust with oversight provided from a named Executive Director and assurance provided via the Trust's governance committee structure. The Trust has in place policies and procedures designed to ensure the safety of colleagues and people who use our services, supported by a suite of statutory and mandatory training.

The Trust operates a three lines of defence model for managing risk:



The Risk and Control Framework

Identification, evaluation and control of risk

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. All colleagues are responsible for managing risks within the scope of their role and responsibilities as employees of the Trust and as professionals working to professional codes of conduct. The Board promotes a culture of openness in reporting without fear of unwarranted repercussions. The framework is underpinned by procedures, guidance documentation and training resources that contribute to the management and control of risk including the risk and incident reporting arrangements via Datix.

The Risk Management framework sets out a process for the assessment and prioritisation of risks and the level at which risks must be escalated and ensures that mitigating actions are in place and working. The framework is kept under regular review and updated as necessary to reflect good practice and changes in practice externally and lessons learned/feedback received. The Board ensures an appropriate level of independent assurance is provided on the whole process of risk identification, evaluation, transfer and control.

Identification and assessment
All colleagues within the Trust are trained to enable them to identify and raise a risk. Risks may be identified via the following: • Direct observation of / identification of risks in the workplace • Board and Committees • Internal risk assessments • Trends in incidents, concerns • Counter Fraud • Internal audit • Emergency preparedness and Health and Safety routes
Assessment and treatment
• NHS National Patient Safety Agency (NPSA) matrix adopted for assessing and analysing risk • All risks recorded via Datix • Risk owners lead the design of controls, consideration of transfers and mitigations to manage risk to acceptable level
Managing and monitoring supporting control, mitigation and learning from good practice

- Regular review by risk owner and directorate risk lead
- Risk Manager review
- Monthly review via directorate governance groups
- Oversight by Executive Lead
- Quarterly review via Risk Management Group and Executive Team
- Quarterly review via Audit and Assurance and other Trust Governance Committees
- Board oversight of the overall Risk Management operation
- Communication through the governance framework of good practice identified through risk management processes

Where appropriate risk transfer via insurance or contractual arrangements is considered. The Trust participates in the NHS Resolution Scheme to cover clinical negligence claims and public liability.

Mechanisms are in place for engaging with partner organisations to ensure information on key risks is regularly exchanged, 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 appetite and the Board Assurance Framework

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 comprehensively reviewed and updated in September 2023, to cover the period to end March 2025.

The NHS Foundation Trust Code of Governance sets out the responsibility of the Trust to maintain a sound risk management systems and determine the nature and extent of the risks it is willing to take in order to achieve its strategic objectives. The Board Assurance Framework (BAF) is the principal document that identifies, captures, and monitors the ongoing risks to the implementation and achievement of the strategic objectives of the Trust. It sets out the controls and assurances in relation to those risks identified.

Strategic risks are identified by Directors and are aligned to the Trust's outline strategic objectives. Each risk will have a nominated Executive Lead and will be assigned to Board or a Board Committees for consideration to provide appropriate visibility, monitoring and assurance. The BAF is used to drive the agendas and areas of focus of the Board and its committees. The development and maintenance of the BAF is the responsibility of the Director of Corporate Governance (Company Secretary).

As at the end of March 2025 there were 9 risks on the BAF as follows:

Risk Title	Score	(Likelihood x Impact)
Quality Standards	12	3x4
Demand and Capacity	12	3x4
Recruitment and Retention	16	4x4
Inclusive Culture	16	4x4
Partnership Culture	9	3x3
Funding for Transformation	12	4x3
Cyber	12	3x4
Closed Culture	16	4x4
Workforce Transformation	9	3x3

In year, the following risks have met their target score. The Trust risk on sustainability will be reconsidered as part of the Green Plan revision in 2025 to encompass wider climate impacts.

Risk Title	Score	(Likelihood x Impact)
Sustainability	6	2x3
Board Stability	6	2x3

On 31 March there were three risks on the BAF with a risk rating of High (16). These are shown below along with key mitigations:

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. *linked with the strategic risks Closed Culture and Inclusive Culture (see below)*	• International Recruitment, • Return to Practice opportunities plan, • Remuneration Review completed, • Improved long term nursing workforce supply modelling • ongoing to support NHSE People Plan, People Promise Workstream Implementation Plan, • Reviewing Impact Recruitment & Retention Framework, • Careers Campaign, • Violence & Aggression Strategic Plan, • Industrial relations/staff engagement activities, • use of targeted task and finish groups and/or cultural reviews for areas of concern	A range of revised processes have been developed and are being embedded and further developed. This work is overseen by the Great Place to Work Committee, Executive Team Meeting and the Sustainable Staffing Oversight Group. The risk incorporates 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. Recent results however have generally seen reduced turnover, increased stability rate and establishment levels
Inclusive Culture (Internal) There is a risk that we fail to deliver our commitment to having a fully inclusive and engaging culture with kind and compassionate leadership, strong values and behaviours which negatively impacts on retention and recruitment, colleagues experience and engagement and on our ability to address inequalities in service delivery (access, experience and outcomes).	• Senior Management diversity – Bands 8 & above to be developed. • Equality & Diversity Training to be updated. • Annual EDI action plan formalised. • Recruitment metrics reviewed. • External Culture review commissioned. • Anti-Racism campaign put in place. • Leadership & Culture Programme in place & associated action plan. • Diversity Networks reviewed.	Ongoing work in this area, but it continues to be an area of focus. A programme of work is in place to target this including the launch of the Anti-Abuse Roadmap in March and an action plan following the externally commissioned culture review is being developed. Board EDI session was held in June 2024 with resulting Board objectives. Leadership & Culture Improvement programme commenced in January 2025 with a series of structured workstreams co-produced aimed at enhancing leadership effectiveness, fostering a more positive and productive workplace culture.

interrelation between this risk on Closed Culture.		
Closed Culture There is a risk of closed cultures existing in teams and services across the organisation, where problems and concerns are not openly shared and acted on, either locally and/or at a Trust level, resulting in vulnerable and isolated patient groups being at risk of harm. *interrelation between this and risk on Inclusive Culture.*	• Review & Development of Improvement Plan for identified areas • Quality Committee hold regular deep dives on closed culture risks. • Dashboard under review with links to national programme of work on early warning signs in mental health settings. • Establishment of Leadership & culture programme overseen by Board and led by CEO ongoing.	The Trust has in place a range of processes to support an open culture, such as Freedom to Speak Up, Civility at Work, options to raise concerns confidentially or via CEO or Board member. This is an area where vigilance is required to reduce the likelihood and ensure that staff feel confident to report harm to vulnerable and/or isolated patient groups. Previous culture reviews and an internal audit in 2023 resulted in greater reporting on closed culture in higher risk areas. Further work to review the approach to identifying and monitoring closed cultures and determining the impact on patient care will be considered as part of the Leadership and Culture Programme.

Performance information
The Trust's Business Intelligence (BI) Team supports Operational and Corporate services with information reports that identify data quality risks and provide service performance insight to inform decision and assurance. The Business Information Management Group (BIMG) meets regularly to consider 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. Various Clinical System User Groups provide forums to engage with users and ensure that data quality issues and training needs arising from the use of the Electronic Patient Record Systems can be tackled consistently across all Trust services.

In performing this function, the BIMG 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 (Tableau) for the effective performance management of contracts and services, and to support continuous improvement and service development.

BIMG 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 performance reports produced by the BI service 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, finance and quality 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.

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.

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 supported by a monthly management meeting, which undertakes detailed scrutiny of safety and quality issues and provides onward assurance. The Audit and Assurance Committee also considers quality and the governance processes, supported by a programme of internal audits.

Aspects of quality which are considered 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.

Board agendas include standing items relating to quality, including reports on Patient Safety and Serious Incidents, Learning from Deaths, and the Quality Report. 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 Quality Committee and Board receive regular updates on safe staffing levels in inpatient wards.

The Board takes an active leadership role in quality 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.

The Medical Director and Director of Nursing, Therapies and Quality take the executive lead for quality and for assessing Quality Impact Assessments in respect of cost improvement programmes and service change to ensure any adverse quality and safety impacts are mitigated. The Director of Nursing, Therapies and Quality is the lead Executive for service experience and complaints. 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 actively engages with patients, colleagues and other key stakeholders on quality; the Quality Report and public Board papers are publicly available, shared with stakeholders 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 Council of Governors’ agenda also includes regular items on services and quality issues.

The Trust is committed to comprehensive stakeholder engagement, as is set out within this statement, to improve and shape our services. Regular surveys of service users inform the quality debate and help to ensure quality of service.

CQC registration

Assurance on compliance with CQC registration requirements is reported and monitored regularly through governance structures within the Nursing and Therapies Directorate reporting to the Quality Committee which in turn reports to Board. Regular quality and performance reports, the Quality Account and exception reporting go to Board to ensure that members are informed of key quality issues relating to patient experience, patient safety and clinical effectiveness.

The last CQC Core and Well-Led inspections were undertaken in April and May 2022, resulting 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.

In October 2023 Berkeley House, our ward for People with Learning Difficulties and Autism, received an unannounced inspection (following the Trusts declaration to the CQC of some quality issues that had been identified through quality monitoring) resulting in the CQC rating for Berkeley House being downgraded from Good to Inadequate and the Trust was also

issued with a Section 31 notice. Since the inspection, the Trust has been reporting monthly to the CQC about the issues and the standards of care at Berkeley House, alongside additional oversight led by Gloucestershire ICB. Feedback from this has been positive and the timing for the application to remove the Section 31 notice is currently under consideration by the Trust.

During 2024/25 the CQC undertook routine Mental Health Act (MHA) visits to a number of our inpatient units. 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.

The Trust has a rolling programme of self-assessments with all services within the Trust to assess whether they are well-led under the CQC and NHS England well-led framework. These are supplemented internal peer reviews. The next external well-led review of leadership and governance will take place in 2026/2027.

The Trust is fully compliant with the registration requirements of the Care Quality Commission.

Data security risk and information governance
The Trust maintains 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.

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.

There were no information governance incidents during 2024/2025 which met the criteria for reporting to the Information Commissioner's Office (ICO). There have additionally been 2 complaints to the ICO. The required steps advised were taken.

We are currently on target to achieve compliance with the Data Security Protection Toolkit 'Standards Met', by the end of June 2025 for our annual submission.

Principal risks to compliance with the NHS Foundation Trust Condition 4 (FT governance)

Compliance with the NHS Foundation Trust Condition 4 requires trusts to 'apply those principles, systems and standards of good corporate governance which reasonably would be regarded as appropriate as a supplier of healthcare services.'

The principal risks of non-compliance are that the Trust's governance structures, and reporting lines are not sufficiently focussed to enable an appropriate level of oversight of the Trust's operations, management and control.

The Trust has actions and processes in place to manage and mitigate these risks.

(i) 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.

(ii) The Trust has a Scheme of Delegation which outlines matters that must be reserved for the Board of Directors and those that may be delegated to a committee of the Board or Executive Director. Each committee of the Board is chaired by a Non-Executive Director and has at least two other Non-Executive members who provide scrutiny and rigorous challenge regarding performance. Performance reporting to the Board and its committees includes indicators relating to statutory and regulatory requirements. Each committee has terms of reference which are reviewed annually.

(iii) 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.

(iv) The Council of Governors provides a further layer of governance to monitor compliance with the license by holding the Trust's Non-Executive Directors to account for the performance of the Board. This is done by focusing on the activities of the Non-Executive Directors in their role as the Chair of one of the Board's Committees and gaining assurance on the operation of the Committees in providing challenge, triangulating information, and obtaining assurances which are passed on to the Trust Board. The Council receives regular training to support this. Over the last year it has received a range of training and development, focusing on effective questioning and challenge and holding to account and the Trust's Annual planning process. Additionally new Governors are invited to attend the NHS Providers GovernWell Core Skills course as part of induction.

Involvement and Engagement

The Trust aims to involve service users, carers, members, the local community and colleagues 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 function and form of which is currently under review to ensure it remains fit for purpose. 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.

The Duty of Candour is considered in all the Trust's serious incident investigations, and service users and their families and carers are included in this process to ensure that their perspective is considered. Service users, families and carers are provided with feedback 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.

In line with other NHS employers, the Trust undertakes an annual staff survey. We have achieved year on year improvements in response rates, 61% for 2024 compared with 58% in 2023 and 55% in 2022. For the 3rd year of Bank data, we achieved a response rate of 31%

higher than the 22.5% for 2023 and 23.4% in 2022. The outcomes of the surveys are reviewed by Board and action plans to address issues raised are approved and monitored through the year by the relevant Board Committee. 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 Trust is committed to fostering and promoting a culture of openness in which all colleagues are encouraged to speaking up without fear of suffering detriment. The Freedom to Speak Up Policy describes the various routes that colleagues can use to speak up. Formal and informal routes through which concerns can be raised in confidence are promoted by our Freedom to Speak Up Guardian, supported by a visible network of champions.

Equality and Diversity
Control measures are in place to ensure that all the organisation's obligations under equality, diversity and human rights legislation are complied with.

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.

The Trust undertakes Equality Impact Assessments (EIAs) on all policies, practices, activities, services and cost improvement programmes. 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 its pay gap reporting. 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.

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.

Carbon Reduction
The 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 and, in January 2022, the Board approved its Green Plan. Progress against the Green Plan is overseen by the Resources Committee with the Trust on track to deliver the key net zero activities set. A Board development session was held in December 2024 to consider our Carbon Footprint and identify actionable strategies for the Green Plan refresh which will take place in 2025.

Workforce Strategy and Planning
The Trust has in place a five-year People Strategy (2021-2026) which is aligned to national, regional and local guidance and plans. The Strategy reflects what matters most to our colleagues and sets out our ambitious but realistic plans for its five-year tenure. 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 is supported by three additional enabling frameworks and their action plans – Health and Wellbeing, Learning and Development, and

Recruitment & Retention which are 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 Trust and wider 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.

Our approach to workforce planning relies on the output of focused operational modelling, completed for a number of strategic and transformational priorities across our integrated physical and mental health services. We continue 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.

Our approach to workforce has been recognised by the achievement of key awards including Veteran Aware (Re-accredited 2024) and Mindful Employer Charter (2024)

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

NHS Pension Scheme
As an employer with employees 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.

Conflicts of Interest
A policy is in place to enable the Trust and its colleagues 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. The Trust has published on its website an up-to-date register of interests, including gifts and hospitality, for the Board and the register for other staff is available on request.

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:

- Monthly monitoring by the Resources Committee or Board of Trust performance in relation to 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 consideration and assessment of the flow through the organisation of information pertaining to risk and assurance. It provides independent assurance 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 assurance that there is an appropriate and robust approach to the use of resources.

All members of the Gloucestershire Health and Care team represent its biggest resource and account for its highest expenditure. The Trust is committed to maximising safe staffing, and, wherever possible, minimising expenditure on bank and agency colleagues. In delivering its commitments, it has an established Sustainable Staffing Oversight Group led by the Director of HR and OD, working with colleagues from Operations, Workforce Systems, Recruitment, Finance and Nursing, Quality and Therapy teams.

The Trust ended the year with a segmentation rating of 2 under NHS England's System Oversight Framework.

Data Quality and Governance

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

Review of effectiveness

In accordance with NHS Internal Audit Standards, the Head of Internal Audit provides an annual opinion, based on and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control, and governance processes. This is achieved through a risk-based plan of work, agreed with management, and approved by the Audit and Assurance Committee.

At each meeting, the Audit and Assurance Committee reviews the internal audit recommendations and the progress made against each of these recommendations by management, ensuring that any gaps in control are responded to. These recommendations are also scrutinised by other Board committees where relevant.

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. 6 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.

Assurance ratings in internal audit reports

Audit	Design	Effectiveness
Agency	Moderate	Significant
Health and Wellbeing	Moderate	Moderate
Safeguarding Children	Moderate	Moderate
Procurement and contracts	Moderate	Limited
Directorate Governance	Limited	Moderate
Barriers to raising concerns – follow up	N/A	N/A
Performance Appraisals	Moderate	Moderate
Non-Medical Prescribing	Moderate	Limited
Key Financial Systems – Payroll	Moderate	Moderate
Data Security and Protection Toolkit	High Risk/High Confidence	

Head of Internal Audit opinion 2024/2025

*Overall, we provide **Moderate** assurance that there is a sound system of internal controls, designed to meet the Trust's objectives, that controls are being applied consistently across various services.*

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.

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

Douglas Blair, Chief Executive **23 June 2025**

Foreword to the accounts

Gloucestershire Health and Care NHS Foundation Trust

These accounts, for the year ended 31 March 2025, 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
23 June 2025

Consolidated Statement of Comprehensive Income

	Note	Group 2024/25 £000	2023/24 £000
Operating income from patient care activities	3	310,348	278,965
Other operating incom	4	21,198	20,162
Operating expenses	7,9	(336,063)	(298,669)
Operating surplus/(deficit) from continuing operations		**(4,517)**	**458**
Finance income	11	3,133	2,850
Finance expenses	12	(306)	(238)
PDC dividends payable		(2,660)	(2,672)
Net finance costs		**167**	**(60)**
Other gains / (losses)	13	(32)	62
Surplus / (deficit) for the year from continuing operations		**(4,382)**	**460**
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations	15	-	-
Surplus / (deficit) for the year		**(4,382)**	**460**
Other comprehensive income			
Will not be reclassified to income and expenditure:			
Impairments	8	(256)	(511)
Revaluations	21	2,065	5,134
Total comprehensive income / (expense) for the period		**(2,573)**	**5,083**
Surplus / (deficit) for the period attributable to:			
Non-controlling interest, and		-	-
Gloucestershire Health and Care NHS Foundation Trust		(4,382)	460
TOTAL		**(4,382)**	**460**
Total comprehensive income / (expense) for the period attributable to:			
Non-controlling interest, and		-	-
Gloucestershire Health and Care NHS Foundation Trust		(2,573)	5,083
TOTAL		**(2,573)**	**5,083**

The accompanying notes form part of these financial statements.

Statements of Financial Position

Group		Trust			
		31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Note	£000	£000	£000	£000
Non-current assets					
Intangible assets	16	1,745	1,618	1,745	1,618
Property, plant and equipment	18	118,084	120,551	117,934	120,401
Right of use assets	22	16,439	17,358	16,439	17,358
Receivables	29	1,244	1,013	1,244	1,013
Total non-current assets		**137,512**	**140,540**	**137,362**	**140,390**
Current assets					
Inventories	28	444	356	444	356
Receivables	29	15,192	10,868	15,186	10,867
Non-current assets held for sale	32.1	3,123	5,025	3,123	5,025
Cash and cash equivalents	33	42,091	51,656	41,855	51,433
Total current assets		**60,850**	**67,905**	**60,608**	**67,681**
Current liabilities					
Trade and other payables	34	(30,713)	(38,067)	(30,708)	(38,063)
Borrowings	36	(1,514)	(1,454)	(1,514)	(1,454)
Provisions	38	(8,702)	(8,464)	(8,702)	(8,464)
Other liabilities	35	(1,303)	(1,086)	(1,303)	(1,086)
Total current liabilities		**(42,232)**	**(49,071)**	**(42,227)**	**(49,067)**
Total assets less current liabilities		**156,130**	**159,374**	**155,743**	**159,004**
Non-current liabilities					
Borrowings	36	(14,026)	(14,925)	(14,026)	(14,925)
Provisions	38	(2,511)	(2,510)	(2,511)	(2,510)
Total non-current liabilities		**(16,537)**	**(17,435)**	**(16,537)**	**(17,435)**
Total assets employed		**139,593**	**141,939**	**139,206**	**141,569**
Financed by					
Public dividend capital		132,103	131,876	132,103	131,876
Revaluation reserve		13,789	13,821	13,789	13,821
Other reserves		(1,241)	(1,241)	(1,241)	(1,241)
Income and expenditure reserve		(5,445)	(2,887)	(5,445)	(2,887)
Charitable fund reserves	27	387	370	-	-
Total taxpayers' equity		**139,593**	**141,939**	**139,206**	**141,569**

The notes 1 to 51 form part of these accounts.

Douglas Blair
Chief Executive
23 June 2025

Consolidated Statement of Changes in Equity for the year ended 31 March 2025

Group	Public dividend capital £000	Other Revaluation reserve £000	Other reserves *	Income and expenditure reserve £000	Charitable fund reserves £000	Total £000
Taxpayers' and others' equity at 1 April 2024 - brought forward	**131,876**	**13,821**	**(1,241)**	**(2,887)**	**370**	**141,939**
Surplus / (deficit) for the year	-	-	-	(4,399)	17	**(4,382)**
Other transfers between reserves	-	(1,841)	-	1,841	-	-
Impairments	-	(256)	-	-		**(256)**
Revaluations	-	2,065	-	-	-	**2,065**
Public dividend capital received	227	-	-	-	-	**227**
Taxpayers' and others' equity at 31 March 2025	**132,103**	**13,789**	**(1,241)**	**(5,445)**	**387**	**139,593**

*** £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.**

The accompanying notes form part of these financial statements.

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

Group	Public dividend capital £000	Revaluation reserve £000	Other reserves *	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)**	**(4,217)**	**385**	**135,146**
Surplus / (deficit) for the year	-	-	-	475	(15)	**460**
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)**	**(2,887)**	**370**	**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.**

Statement of Changes in Equity for the year ended 31 March 2025

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 2024 - brought forward	**131,876**	**13,821**	**(1,241)**	**(2,887)**	**141,569**
Surplus / (deficit) for the year	-	-	-	(4,399)	**(4,399)**
Other transfers between reserves	-	(1,841)	-	1,841	-
Impairments	-	(256)	-	-	**(256)**
Revaluations	-	2,065	-	-	**2,065**
Public dividend capital repaid	227	-	-	-	**227**
Taxpayers' and others' equity at 31 March 2025	**132,103**	**13,789**	**(1,241)**	**(5,446)**	**139,206**

*** £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)**	**(4,217)**	**134,761**
Prior period adjustment	-	-	-	-	-
Taxpayers' and others' equity at 1 April 2023 - restated	**130,166**	**10,053**	**(1,241)**	**(4,217)**	**134,761**
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)**	**(2,887)**	**141,569**

*** £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 reserves

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 48

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 2024/25 £000	Group 2023/24 £000	Trust 2024/25 £000	Trust 2023/24 £000
Cash flows from operating activities					
Operating surplus / (deficit)		(4,517)	458	(4,534)	473
Non-cash income and expense:					
Depreciation and amortisation	7.1	11,302	10,045	11,302	10,045
Net impairments	8	4,497	277	4,497	277
Income recognised in respect of capital donations	4	-	-	-	-
(Increase) / decrease in receivables and other assets		(4,428)	8,262	(4,428)	8,262
(Increase) / decrease in inventories		(88)	50	(88)	50
Increase / (decrease) in payables and other liabilities		(8,264)	(3,575)	(8,264)	(3,575)
Increase / (decrease) in provisions		154	502	154	502
Movements in charitable fund working capital		(4)	(18)	-	-
Other movements in operating cash flows		(10)	-	(10)	-
Net cash flows from / (used in) operating activities		**(1,358)**	**16,001**	**(1,371)**	**16,034**
Cash flows from investing activities					
Interest received		3,072	2,843	3,072	2,843
Purchase of intangible assets		(741)	(650)	(741)	(650)
Purchase of PPE and investment property		(8,563)	(14,721)	(8,563)	(14,721)
Sales of PPE and investment property		1,974	1,356	**1,974**	**1,356**
Finance lease receipts (principal and interest)		94	222	94	222
Net cash flows from / (used in) investing activities		**(4,164)**	**(10,950)**	**(4,164)**	**(10,950)**
Cash flows from financing activities					
Public dividend capital received		227	1,710	227	1,710
Capital element of lease liability repayments		(1,567)	(1,559)	(1,567)	(1,559)
Interest paid on lease liability repayments		(212)	(229)	(212)	(229)
PDC dividend (paid) / refunded		(2,491)	(2,409)	(2,491)	(2,409)
Net cash flows from / (used in) financing activities		**(4,043)**	**(2,487)**	**(4,043)**	**(2,487)**
Increase / (decrease) in cash and cash equivalents		**(9,565)**	**2,564**	**(9,578)**	**2,597**
Cash and cash equivalents at 1 April - brought forward		**51,656**	**49,092**	**51,433**	**48,836**
Cash and cash equivalents at 31 March	**33**	**42,091**	**51,656**	**41,855**	**51,433**

The accompanying notes form part of these financial statements.

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 2024/25 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 NHS income is earned from NHS commissioners under the NHS Payment Scheme (NHSPS). The NHSPS sets out rules to establish the amount payable to trusts for NHS-funded secondary healthcare.

Aligned payment and incentive contracts form the main payment mechanism under the NHSPS. 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.

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 are 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.

Elective recovery funding provides additional funding to integrated care boards to fund the commissioning of elective services within their systems. 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.

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 apprenticeship service 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.

The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The net interest cost during the year arising from the unwinding of the discount on the net scheme liabilities is recognised within finance costs. Remeasurements of the defined benefit plan are recognised in the income and expenditure reserve and reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

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 the 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 the 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 is based on an hypothetical asset which delivers the same service potential as the current estate but built in a modern and efficient way. 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 the 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.

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) transactions.

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 and fittings	5	10

Note 1.10 Intangible assets

Recognition

Intangible assets are non-monetary assets without physical substance controlled by the Trust. They are capable of being sold separately from the rest of the trust's business or arise from contractual or other legal rights. Intangible assets 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, eg 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, eg application software, is capitalised as an intangible asset where it meets recognition criteria.

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.

Between 2020/21 and 2023/24 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. Distribution of inventories by the Department ceased in March 2024.

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, ie, 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 leasing arrangements 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 4.72% applied to new leases commencing in 2024 and 4.81% to new leases commencing in 2025.

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 [explain if relevant]. 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.

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 2025:

		Nominal rate	Prior year rate
Short-term	Up to 5 years	4.03%	4.26%
Medium-term	After 5 years up to 10 years	4.07%	4.03%
Long-term	After 10 years up to 40 years	4.81%	4.72%
Very long-term	Exceeding 40 years	4.55%	4.40%

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 2025:

	Inflation rate	Prior year rate
Year 1	2.60%	3.60%
Year 2	2.30%	1.80%
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 2.40% in real terms (prior year: 2.45%).

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.

Note 1.27 Early adoption of standards, amendments and interpretations

No new accounting standards or revisions to existing standards have been early adopted in 2024/25.

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

The DHSC GAM does not require the following IFRS Standards to be applied in 2024/25:IFRS 17 Insurance Contracts – The Standard is effective for accounting periods beginning on or after 1 17 has been adopted by the FReM from 1 April 2025. Adoption of the Standard for NHS bodies will the The Standard revises the accounting for insurance contracts for the issuers of insurance. Application o 2025/26 is not expected to have a material impact on the financial statements.

IFRS 18 Presentation and Disclosure in Financial Statements - The Standard is effective for accounting or after 1 January 2027. The Standard is not yet UK endorsed and not yet adopted by the FReM. Early permitted. The expected impact of applying the standard in future periods has not yet been assessed.

IFRS 19 Subsidiaries without Public Accountability: Disclosures - The Standard is effective for accounting periods beginning on or after 1 January 2027. The Standard is not yet UK endorsed and not yet adopted by the FReM. Early adoption is not permitted. The expected impact of applying the standard in future periods has not yet been assessed.

Changes to non-investment asset valuation – Following a thematic review of non-current asset valuations for financial reporting in the public sector, HM Treasury has made a number of changes to valuation frequency, valuation methodology and classification which are effective in the public sector from 1 April 2025 with a 5 year transition period. NHS bodies are adopting these changes to an alternative timeline.

Changes to subsequent measurement of intangible assets and PPE classification / terminology to be implemented for NHS bodies from 1 April 2025:

- Withdrawal of the revaluation model for intangible assets. Carrying values of existing intangible assets measured under a previous revaluation will be taken forward as deemed historic cost.
- Removal of the distinction between specialised and non-specialised assets held for their service potential. Assets will be classified according to whether they are held for their operational capacity. [These changes are not expected to have a material impact on these financial statements].

Changes to valuation cycles and methodology to be implemented for NHS bodies in later periods:

- A mandated quinquennial revaluation frequency (or rolling programme) supplemented by annual indexation in the intervening years.
- Removal of the alternative site assumption for buildings valued at depreciated replacement cost on a modern equivalent asset basis. The approach for land has not yet been finalised by HM Treasury.
  The impact of applying these changes in future periods has not yet been assessed. PPE and right of use assets currently subject to revaluation have a total book value of £109.8m as at 31 March 2025. Assets valued on an alternative site basis have a total book value of £87.6m at 31 March 2025.

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's estate is measured on a Market Equivalent Basis by the Trust's Independent Valuer. The use of a professional independent valuer gives the best opinion on the potential rebuild cost, but an element of uncertainty will remain due to actual market conditions in the event that the estate will be required to be rebuilt.

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 2025.

Note 2 Operating Segments

Note 2.1 Operating Segments

The Trust Board 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 2023/24 or 2024/25.

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 2023/24 or 2024/25.

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 2.5 New Operations

In November 2024 the trust started to provide a new service to the Gloucestershire population. The Integrated Urgent Care Service provides 111 phone services, Out of Hours and a Clinical Assessment Service. The contract is worth £10.5m per year and employs 28 Whole Time Equivalents.

Note 3 Operating income from patient care activities

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)

	2024/25 £000	2023/24 £000
Mental health services		
Income from commissioners under API contracts*	144,184	131,133
Services delivered under a mental health collaborative	3,485	3,967
Clinical income for the secondary commissioning of mandatory services	-	50
Other clinical income from mandatory services	1,555	1,486
Community services		
Income from commissioners under API contracts*	144,183	131,133
Income from other sources (e.g. local authorities)	1,575	1,870
All services		
National pay award central funding***	127	50
Additional pension contribution central funding**	15,239	9,276
Other clinical income	-	-
Total income from activities	**310,348**	**278,965**

*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/**

**Increases to the employer contribution rate for NHS pensions since 1 April 2019 have been funded by NHS England. NHS providers continue to pay at the former rate of 14.3% with the additional amount being paid over by NHS England on providers' behalf. The full cost of employer contributions (23.7%, 2023/24: 20.6%) and related NHS England funding (9.4%, 2023/24: 6.3%) have been recognised in these accounts.

***Additional funding was made available directly to providers by NHS England in 2024/25 and 2023/24 for implementing the backdated element of pay awards where government offers were finalised after the end of the financial year. NHS Payment Scheme prices and API contracts are updated for the weighted uplift in in-year pay costs when awards are finalised.

Note 3.2 Income from patient care activities (by source)

Income from patient care activities received from:	2024/25 £000	2023/24 £000
NHS England	21,642	15,728
Integrated care boards	279,641	251,692
Other NHS providers	3,503	4,016
Local authorities	3,986	5,651
Non-NHS: private patients	0	8
Injury cost recovery scheme	167	318
Non NHS: other	1,409	1,552
Total income from activities	**310,348**	**278,965**
Of which:		
Related to continuing operations	310,348	278,965
Related to discontinued operations	-	-

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

	2024/25 £000	2023/24 £000
Income recognised this year	-	-

Note 4 Other operating income (Group)

	2024/25			2023/24		
	Contract income £000	Non-contract income £000	Total £000	Contract income £000	Non-contract income £000	Total income £00
Research and development	496	-	**496**	483	-	**483**
Education and training	6,965	615	**7,579**	6,338	505	**6,843**
Non-patient care services to other bodies	11,744		**11,744**	12,322		**12,322**
Charitable and other contributions to expenditure		966	**966**		105	**105**
Revenue from finance leases		19	**19**		**1**	**1**
Charitable fund incoming resources		82	**82**		39	**39**
Other income	309	3	**312**	365	**4**	**369**
Total other operating income	**19,514**	**1,684**	**21,198**	**19,508**	**654**	**20,162**
Of which:						
Related to continuing operations			21,198			20,162
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

	2024/25 £000	2023/24 £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

	31 March 2025 £000	31 March 2024 £000
Revenue from existing contracts allocated to remaining performance obligations is expected to be recognised:		
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 5.3 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:

	2024/25 £000	2023/24 £000
Income from services designated as commissioner requested services	-	-
Income from services not designated as commissioner requested services	310,348	278,965
Total	**310,348**	**278,965**

Note 5.4 Profits and losses on disposal of property, plant and equipment

In 2024/25 the Trust sold land which had a net book value of £2,000k. The sale was completed in December 2024 and the sales proceeds were £1,974k resulting in a loss of £26k. The Trust also disposed of an item of equipment for zero proceeds in March 2025 resulting in a loss of £5k.

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.

Note 5.5 Fees and charges (Group)

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)

	2024/25 £000	2023/24 £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 2025 £000	31 March 2024 £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)

	2024/25 £000	2023/24 £000
Purchase of healthcare from NHS and DHSC bodies	20	37
Purchase of healthcare from non-NHS and non-DHSC bodies	10,524	7,489
Purchase of social care	12,266	9,612
Staff and executive directors costs	245,444	221,613
Remuneration of non-executive directors	170	181
Supplies and services - clinical (excluding drugs costs)	10,417	9,793
Supplies and services - general	4,265	4,223
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	4,777	4,510
Consultancy costs	26	24
Establishment	3,877	3,439
Premises	17,854	17,261
Transport (including patient travel)	2,947	2,970
Depreciation on property, plant and equipment	10,688	9,642
Amortisation on intangible assets	614	403
Net impairments	4,497	277
Movement in credit loss allowance: contract receivables / contract assets	411	-
Movement in credit loss allowance: all other receivables and investments	-	(68)
Increase / (decrease) in other provisions	(471)	189
Change in provisions discount rate(s)	-	-
Fees payable to the external auditor		
audit services- statutory audit*	182	109
Internal audit costs	77	76
Clinical negligence	1,490	1,555
Legal fees	496	382
Insurance	280	281
Research and development	433	439
Education and training	3,861	3,643
Expenditure on short term leases	76	39
Redundancy	6	-
Car parking and security	116	18
Hospitality	3	1
Losses, ex gratia and special payments	5	12
Other services, eg external payroll	1,076	898
Other NHS charitable fund resources expended	63	54
Other** ***	(427)	(433)
Total	**336,063**	**298,669**
Of which:		
Related to continuing operations	336,063	298,669
Related to discontinued operations	-	-

* Audit services - statutory audit fee is £150k excluding VAT. (£91.0k in 2023/24).

** The 2024/25 credit is for the reversal of the remaining prior year accruals which were higher than needed.

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

Note 7.2 Other auditor remuneration (Group)

	2024/25 £000	2023/24 £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 £1,000k (2023/24: £1,000k).

Note 8 Impairment of assets (Group)

	2024/25 £000	2023/24 £000
Net impairments charged to operating surplus / deficit resulting from:		
Changes in market price	4,497	277
Other	-	-
Total net impairments charged to operating surplus / deficit	**4,497**	**277**
Impairments charged to the revaluation reserve	256	511
Total net impairments	**4,753**	**788**

Note Impairment of assets (Group) in 2024/25

The DVS did a a desktop review of the Trust's operational land and buildings at the 31st March 2025.
As a result of the review, the Trust's overall land and buildings value decreased by £2,688k (revaluation £2,065, impairment £(4,753).

Note 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. 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 9 Employee benefits (Group)

	2024/25 Total £000	2023/24 Total £000
Salaries and wages	184,294	167,549
Social security costs	18,640	17,140
Apprenticeship levy	806	891
Employer's contributions to NHS pensions	38,688	30,509
Pension cost - other	121	143
Temporary staff (including agency)	5,123	7,449
Total gross staff costs	**247,672**	**223,681**
Recoveries in respect of seconded staff	-	-
Total staff costs	**247,672**	**223,681**
Of which		
Costs capitalised as part of assets	-	-

The Trust has contributed £162k to pension schemes in respect of directors in 2024/25 (£178k in 2023/24). 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 2024/25 there were 4 early retirements from the trust agreed on the grounds of ill-health (6 in the year ended 31 March 2024). The estimated additional pension liabilities of these ill-health retirements is £201k (£213k in 2023/24).

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 two 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 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 2025, is based on valuation data as at 31 March 2024, updated to 31 March 2025 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 1 April 2024 at 23.7% of pensionable pay (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.

	2024/25 £000	2023/24 £000
Interest on bank accounts	3,072	2,843
Interest income on finance leases	61	7
Other finance income	-	-
Total finance income	**3,133**	**2,850**

Note 12.1 Finance expenditure (Group)

Finance expenditure represents interest and other charges involved in the borrowing of money or asset financing.

	2024/25 £000	2023/24 £000
Interest expense:		
Interest on lease obligations	212	229
Interest on late payment of commercial debt	-	-
Total interest expense	**212**	**229**
Unwinding of discount on provisions	85	-
Other finance costs	9	9
Total finance costs	**306**	**238**

The Trust has no PFI LIFT or other service concession arrangements

Note 12.2 The late payment of commercial debts (interest) Act 1998

	2024/25 £000	2023/24 £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)

	2024/25 £000	2023/24 £000
Gains on disposal of assets	-	62
Losses on disposal of assets	(32)	-
Total gains / (losses) on disposal of assets	**(32)**	**62**
Other gains / (losses)	-	-
Total other gains / (losses)	**(32)**	**62**

In 2024/25 the Trust sold land which had a net book value of £2,000k. The sale was completed in December 2024 and the sales proceeds were £1,974k resulting in a loss of £26k. The Trust also disposed of an item of equipment for zero proceeds in March 2025 resulting in a loss of £5k.

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.

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 £(4.4) million (2023/24: £0.5 million). The trust's total comprehensive income/(expense) for the period was £(2.6) million (2023/24: £5.1 million).

Note 15 Discontinued operations (Group)

There were no discontinued operations in 2024/25 and 2023/24.

Note 16.1 Intangible assets - 2024/25

Group	Software licences £000	Internally generated information technology £000	Total £000
Valuation / gross cost at 1 April 2024 - brought forward	**6,939**	**1,253**	**8,192**
Additions	741	-	**741**
Disposals / derecognition	(108)	(123)	**(231)**
Valuation / gross cost at 31 March 2025	**7,572**	**1,130**	**8,702**
Amortisation at 1 April 2024 - brought forward	**5,321**	**1,253**	**6,574**
Provided during the year	614	-	**614**
Disposals / derecognition	(108)	(123)	**(231)**
Amortisation at 31 March 2025	**5,827**	**1,130**	**6,957**
Net book value at 31 March 2025	**1,745**	**-**	**1,745**
Net book value at 1 April 2024	**1,618**	**-**	**1,618**

Note 16.2 Intangible assets - 2023/24

Group	Software licences £000	Internally generated information technology £000	Total £000
Valuation / gross cost at 1 April 2023 - as previously stated	**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 - as previously stated	**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 17.1 Intangible assets - 2024/25

Trust	Software licences	Internally generated information technology	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2024 - brought forward	**6,939**	**1,253**	**8,192**
Additions	741	-	**741**
Disposals / derecognition	(108)	(123)	**(231)**
Valuation / gross cost at 31 March 2025	**7,572**	**1,130**	**8,702**
Amortisation at 1 April 2024 - brought forward	**5,321**	**1,253**	**6,574**
Provided during the year	614	-	**614**
Disposals / derecognition	(108)	(123)	**(231)**
Amortisation at 31 March 2025	**5,827**	**1,130**	**6,957**
Net book value at 31 March 2025	**1,745**	**-**	**1,745**
Net book value at 1 April 2024	**1,618**	**-**	**1,618**

Note 17.2 Intangible assets - 2023/24

Trust	Software licences	Internally generated information technology	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2023 - as previously stated	**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 - as previously stated	**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 18.1 Property, plant and equipment - 2024/25

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant and machinery £000	Transport equipment £000	Information Technologyand £000	Furniture £000	Charitabe PPE assets £000	Total
Valuation/gross cost at 1 April 2024 - brought forward	**4,050**	**84,775**	**29,690**	**16,733**	**387**	**27,992**	**6,550**	**150**	**170,327**
Additions	-	689	9,653	-	-	-	-	-	**10,342**
Impairments	(167)	(4,586)	-	-	-	-	-	-	**(4,753)**
Revaluations	217	1,848	-	-	-	-	-	-	**2,065**
Reclassifications	709	24,177	(32,138)	3,684	144	1,051	2,373	-	**-**
Transfers to / from assets held for sale	-	(120)	-	-	-	-	-	-	(120)
Disposals / derecognition	-	(2,202)	-	(2,890)	-	(12,686)	(630)	-	**(18,408)**
Valuation/gross cost at 31 March 2025	**4,809**	**104,581**	**7,205**	**17,527**	**531**	**16,357**	**8,293**	**150**	**159,453**
Accumulated depreciation at 1 April 2024 - brought forward	**-**	**15,732**	**-**	**10,000**	**247**	**21,418**	**2,379**	**-**	**49,776**
Provided during the year	-	4,691	-	1,281	62	2,456	551	-	**9,041**
Transfers to / from assets held for sale	-	(22)	-	-	-	-	-	-	**(22)**
Disposals / derecognition	-	(1,225)	-	(2,885)	-	(12,686)	(630)	-	**(17,426)**
Accumulated depreciation at 31 March 2025	**-**	**19,176**	**-**	**8,396**	**309**	**11,188**	**2,300**	**-**	**41,369**
Net book value at 31 March 2025	**4,809**	**85,405**	**7,205**	**9,131**	**222**	**5,169**	**5,993**	**150**	**118,084**
Net book value at 1 April 2024	**4,050**	**69,043**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**150**	**120,551**

Note 18.2 Property, plant and equipment - 2023/24

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant and machinery £000	Transport equipment £000	Information Technology £000	Furniture and fittings £000	Charitabe PPE assets £000	Total £000
Valuation / gross cost at 1 April 2023 - as previously stated	**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 - as previously stated	**-**	**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 18.3 Property, plant and equipment financing – 31 March 2025

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant and machinery £000	Transport equipment £000	Information Technology £000	Furniture and fittings £000	Charitabe PPE assets £000	Total £000
Owned - purchased	4,809	84,657	7,205	9,079	222	5,169	5,993	150	**117,284**
Owned - donated / granted	-	748	-	52	-	-	-	-	**800**
NBV total at 31 March 2025	**4,809**	**85,405**	**7,205**	**9,131**	**222**	**5,169**	**5,993**	**150**	**118,084**

Note 18.4 Property, plant and equipment financing – 31 March 2024

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant and machinery £000	Transport equipment £000	Information Technology £000	Furniture and fittings £000	Charitabe PPE assets £000	Total £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 18.5 Property plant and equipment assets subject to an operating lease (Trust as a lessor) – 31 March 2025

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant and machinery £000	Transport equipment £000	Information Technology £000	Furniture and fittings £000	Charitabe PPE assets £000	Total £000
Subject to an operating lease									-
Not subject to an operating lease	4,809	85,405	7,205	9,131	222	5,169	5,993	150	118,084
NBV total at 31 March 2025	**4,809**	**85,405**	**7,205**	**9,131**	**222**	**5,169**	**5,993**	**150**	**118,084**

Note 18.6 Property plant and equipment assets subject to an operating lease (Trust as a lessor) – 31 March 2024

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant and machinery £000	Transport equipment £000	Information Technology £000	Furniture and fittings £000	Charitabe PPE assets £000	Total £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 19.1 Property, plant and equipment - 2024/25

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant and machinery	Transport equipment	Information Technology	Furniture and fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2024 - brought forward	**4,050**	**84,775**	**29,690**	**16,733**	**387**	**27,992**	**6,550**	**170,177**
Additions	-	689	9,653	-	-	-	-	**10,342**
Impairments	(167)	(4,586)	-	-	-	-	-	**(4,753)**
Revaluations	217	1,848	-	-	-	-	-	**2,065**
Reclassifications	709	24,177	(32,138)	3,684	144	1,051	2,373	**-**
Transfers to / from assets held for sale	-	(120)	-	-	-	-	-	**(120)**
Disposals / derecognition	-	(2,202)	-	(2,890)	-	(12,686)	(630)	(18,408)
Valuation / gross cost at 31 March 2025	**4,809**	**104,581**	**7,205**	**17,527**	**531**	**16,357**	**8,293**	**159,303**
Accumulated depreciation at 1 April 2024 - brought forward	**-**	**15,732**	**-**	**10,000**	**247**	**21,418**	**2,379**	**49,776**
Provided during the year	-	4,691	-	1,281	62	2,456	551	**9,041**
Transfers to / from assets held for sale	-	(22)	-	-	-	-	-	**(22)**
Disposals / derecognition	-	(1,225)	-	(2,885)	-	(12,686)	(630)	**(17,426)**
Accumulated depreciation at 31 March 2025	**-**	**19,176**	**-**	**8,396**	**309**	**11,188**	**2,300**	**41,369**
Net book value at 31 March 2025	**4,809**	**85,405**	**7,205**	**9,131**	**222**	**5,169**	**5,993**	**117,934**
Net book value at 1 April 2024	**4,050**	**69,043**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**120,401**

Note 19.2 Property, plant and equipment - 2023/24

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant and machinery	Transport equipment	Information Technology	Furniture and fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2023 - as previously stated	**4,077**	**82,017**	**22,971**	**16,085**	**266**	**24,582**	**5,977**	**155,975**
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 - as previously stated	**-**	**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 19.3 Property, plant and equipment financing - 31 March 2025

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant and machinery	Transport equipment	Information Technology	Furniture and fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	4,809	84,657	7,205	9,079	222	5,169	5,993	**117,134**
Owned - donated / granted	-	748	-	52	-	-	-	800
Total net book value at 31 March 2025	**4,809**	**85,405**	**7,205**	**9,131**	**222**	**5,169**	**5,993**	**117,934**

Note 19.4 Property, plant and equipment financing - 31 March 2024

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant and machinery	Transport equipment	Information Technology	Furniture and fittings	Total
	£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 19.5 Property plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2025

Trust	Land	Buildings excluding dwellings	Assets under construction	Plant and machinery	Transport equipment	Information Technology	Furniture and fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease	-	-	-	-	-	-	-	**-**
Not subject to an operating lease	4,809	85,405	7,205	9,131	222	5,169	5,993	**117,934**
Total net book value at 31 March 2025	**4,809**	**85,405**	**7,205**	**9,131**	**222**	**5,169**	**5,993**	**117,934**

Note 19.6 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 and machinery	Transport equipment	Information Technology	Furniture and fittings	Total
	£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 31 March 2024	**4,050**	**69,043**	**29,690**	**6,733**	**140**	**6,574**	**4,171**	**120,401**

Note 20 Donations of property, plant and equipment

There were no donations of equipment to the Trust in 2024/25 (£0k in 2023/24.

Note 21 Revaluations of property, plant and equipment

Note 21.1 Revaluations of property, plant and equipment in 2024/25

The DVS did a desktop review of the Trust's operational land and buildings at the 31st March 2025. As a result of the review, the Trust's overall land and buildings value decreased by £2,688k (revaluation £2,065, impairment £(4,753).

The overall reduction of £2,688k in the value of the land and buildings has been treated as follows:

Revaluation £2,065k	Income and Expenditure £0k	Revaluation Reserve £(2,065)k
Impairment £4,753k	Income and Expenditure £4,497k	Revaluation Reserve £256k

Note 21.2 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 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 - 2024/25

Note 22.1 Right of use assets - 2024/25

Group	Property (land and buildings) £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
Valuation / gross cost at 1 April 2024 - brought forward	**19,967**	**518**	**20,485**	**4,414**
Additions	502	226	**728**	-
Disposals / derecognition	(447)	(136)	**(583)**	-
Valuation / gross cost at 31 March 2025	**20,022**	**608**	**20,630**	**4,414**
Accumulated depreciation at 1 April 2024 - brought forward	**2,939**	**188**	**3,127**	**884**
Provided during the year	1,496	151	**1,647**	448
Disposals / derecognition	(447)	(136)	**(583)**	-
Accumulated depreciation at 31 March 2025	**3,988**	**203**	**4,191**	**1,332**
Net book value at 31 March 2025	**16,034**	**405**	**16,439**	**3,082**
Net book value at 1 April 2024	**17,028**	**330**	**17,358**	**3,530**

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	3,082

Note 22.2 Right of use assets - 2023/24

Group	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 22.3 Right of use assets - 2024/25

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 2024 - brought forward	**19,967**	**518**	**20,485**	**4,414**
Additions	502	226	**728**	-
Disposals / derecognition	(447)	(136)	**(583)**	-
Valuation / gross cost at 31 March 2025	**20,022**	**608**	**20,630**	**4,414**
Accumulated depreciation at 1 April 2024 - brought forward	2,939	188	**3,127**	884
Provided during the year	1,496	151	**1,647**	448
Disposals / derecognition	(447)	(136)	**(583)**	-
Accumulated depreciation at 31 March 2025	**3,988**	**203**	**4,191**	**1,332**
Net book value at 31 March 2025	**16,034**	**405**	**16,439**	**3,082**
Net book value at 1 April 2024	**17,028**	**330**	**17,358**	**3,530**

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

Note 22.4 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

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	
	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000
Carrying value at 1 April	**16,379**	**16,744**	**16,379**	16,744
Lease additions	728	1,374	(728)	1,374
Lease liability remeasurements	-	(180)	-	(180)
Interest charge arising in year	212	229	(212)	229
Lease payments (cash outflows)	(1,779)	(1,788)	1,779	(1,788)
Carrying value at 31 March	**15,540**	**16,379**	**15,540**	**16,379**

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.

Income generated from subleasing right of use assets is £0k and is included within revenue from operating leases in note 4.

Note 22.7 Maturity analysis of future lease payments at 31 March 2025

	Group		Trust	
	Total 31 March 2025 £000	Of which leased from DHSC group bodies: 31 March 2025 £000	Total 31 March 2025 £000	Of which leased from DHSC group bodies: 31 March 2025 £000
Undiscounted future lease payments payable in:				
- not later than one year;	1,514	435	(1,514)	435
- later than one year and not later than five years;	5,375	1,531	(5,375)	1,531
- later than five years.	8,651	1,111	(8,651)	1,111
Total gross future lease payments	**15,540**	**3,077**	**(15,540)**	**3,077**
Finance charges allocated to future periods	-	-		
Net lease liabilities at 31 March 2025	**15,540**	**3,077**	**(15,540)**	**3,077**
Of which:				
Leased from other NHS providers		-		
Leased from other DHSC group bodies		3,077		

Note 22.8 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 finance 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 22.9 Leases - other information

The Trust has no sale and leaseback transactions or restrictions or covenants imposed by leases.

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 2025 £000	31 March 2024 £000
Unrestricted funds:		
Unrestricted income funds	144	145
Restricted funds:		
Other restricted income funds	243	225
	387	**370**

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 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Consumables	444	356	444	356
Total inventories	**444**	**356**	**444**	**356**
of which:				
Held at fair value less costs to sell	-	-	-	-

Inventories recognised in expenses for the year were £2,077k (2023/24: £2,018k). Write-down of inventories recognised as expenses for the year were £0k (2023/24: £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. Distribution of inventory by the Department ceased in March 2024.

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

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Current				
Contract receivables	13,924	10,112	13,924	10,112
Allowance for impaired contract receivables / assets	(1,595)	(1,565)	(1,595)	(1,565)
Prepayments (non-PFI)	1,636	1,404	1,636	1,404
Finance lease receivables	35	1	35	1
PDC dividend receivable	-	133	-	133
VAT receivable	1,083	710	1,083	710
Other receivables	103	72	103	72
NHS charitable funds receivables	6	1	-	-
Total current receivables	**15,192**	**10,868**	**15,186**	**10,867**
Non-current				
Finance lease receivables	1,056	835	1,056	835
Other receivables	188	178	188	178
Total non-current receivables	**1,244**	**1,013**	**1,244**	**1,013**
Of which receivable from NHS and DHSC group bodies:				
Current	9,068	3,184	9,068	3,184
Non-current	1,244	1,013	1,244	1,013

Note 29.2 Allowances for credit losses - 2024/25

	Group		Trust	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 Apr 2024 - brought forward	**1,565**	**-**	**1,565**	**-**
New allowances arising	411	-	411	-
Utilisation of allowances (write offs)	(381)	-	(381)	-
Allowances as at 31 Mar 2025	**1,595**	**-**	**1,595**	**-**

Note 29.3 Allowances for credit losses - 2023/24

	Group		Trust	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 Apr 2023 - as previously stated	**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 29.4 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	
	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000
Finance lease receivables at 1 April	**836**	**1,051**	**836**	1,051
Additions	977	-	977	0
Interest arising (unwinding of discount)	61	7	61	7
Lease receipts (cash payments received)	(94)	(222)	(94)	(222)
Derecognition due to early termination	(689)	-	(689)	0
Finance lease receivables at 31 March	**1,091**	**836**	**1,091**	**836**

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 were treated as new finance leases in 2022/23 of these leases ended 31st March 2024 and the leases were renegotiated for five years starting from 1st April 2024.

Note 30.2 Finance lease receivables maturity analysis as at 31 March 2025

	Group		Trust	
	Total 31 March 2025 £000	Of which: leased from DHSC group 31 March 2025 £000	Total 31 March 2025 £000	Of which: leased from DHSC group bodies 31 March 2025 £000
Undiscounted future lease receipts receivable in:				
not later than one year;	35	35	35	35
later than one year and not later than two years;	37	37	37	37
later than two years and not later than three years;	39	39	39	39
later than three years and not later than four years;	42	42	42	42
later than four years and not later than five years;	1	1	1	1
later than five years.	141	141	141	141
Total future finance lease payments to be received	**295**	**295**	**295**	**295**
Estimated value of unguaranteed residual interest	796	796	796	796
Net investment in lease (net lease receivable)	**1,091**	**1,091**	**1,091**	**1,091**
of which:				
Leased to other NHS providers		1,091		1,091
Leased to other DHSC group bodies		-		

Note 30.3 Finance lease receivables maturity analysis as at 31 March 2024

	Group		Trust	
	Total 31 March 2024 £000	Of which: leased from DHSC group 31 March 2024 £000	Total 31 March 2024 £000	Of which: leased from DHSC group bodies 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**
Net investment in lease (net lease receivable)	**836**	**836**	**836**	**836**
of which:				
Leased to other NHS providers		836		836
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

The Trust has no Other assets

Note 32.1 Non-current assets held for sale and assets in disposal groups

	Group		Trust	
	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000
NBV of non-current assets for sale and assets in disposal groups at 1 April	**5,025**	**3,698**	**5,025**	**3,698**
Assets classified as available for sale in the year	98	3,104	98	3,104
Assets sold in year	(2,000)	(1,280)	(2,000)	(1,280)
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	**3,123**	**5,025**	**3,123**	**5,025**

During 2024/25 one asset with a total value of £98k was transferred to assets held for sale. One asset within assets held for sale was sold during the year value £2,000k resulting in an overall reduction in assets held for sale of £1,902k.

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.

Note 32.2 Liabilities in disposal groups

The Trust has no Liabilities in disposal groups in 2024/25 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	
	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000
At 1 April	**51,656**	**49,092**	**51,433**	**48,836**
Net change in year	(9,565)	2,564	(9,578)	2,597
At 31 March	**42,091**	**51,656**	**41,855**	**51,433**
Broken down into:				
Cash at commercial banks and in hand	259	25	23	25
Cash with the Government Banking Service	41,832	51,631	41,832	51,408
Total cash and cash equivalents as in SoFP	**42,091**	**51,656**	**41,855**	**51,433**
Total cash and cash equivalents as in SoCF	**42,091**	**51,656**	**41,855**	**51,433**

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 2025	31 March 2024
	£000	£000
Bank balances	69	101
Total third party assets	**69**	**101**

Note 34.1 Trade and other payables

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Current				
Trade payables	4,685	3,841	4,685	3,841
Capital payables	3,833	2,743	3,833	2,743
Accruals	14,126	23,966	14,126	23,966
Social security costs	2,219	2,146	2,219	2,146
Other taxes payable	2,155	1,885	2,155	1,885
PDC dividend payable	36	-	36	-
Pension contributions payable	3,296	2,959	3,296	2,959
Other payables	358	523	358	523
NHS charitable funds: trade and other payables	5	4	-	-
Total current trade and other payables	**30,713**	**38,067**	**30,708**	**38,063**
Non-current				
Trade payables	-	-	-	-
Capital payables	-	-	-	-
Accruals	-	-	-	-
Total non-current trade and other payables	**-**	**-**	**-**	**-**
Of which payables from NHS and DHSC group bodies:				
Current	1,373	6,103	1,373	6,103
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 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Current				
Deferred income: contract liabilities	1,303	1,086	1,303	1,086
Total other current liabilities	**1,303**	**1,086**	**1,303**	**1,086**
Non-current				
Deferred income: contract liabilities	-	-	-	-
Total other non-current liabilities	**-**	**-**	**-**	**-**

Note 36.1 Borrowings

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Current				
Lease liabilities	1,514	1,454	1,514	1,454
Total current borrowings	**1,514**	**1,454**	**1,514**	**1,454**
Non-current				
Lease liabilities	14,026	14,925	14,026	14,925
Total non-current borrowings	**14,026**	**14,925**	**14,026**	**14,925**

Note 36.2 Reconciliation of liabilities arising from financing activities (Group)

Group - 2024/25	Lease liabilities	Total
	£000	£000
Carrying value at 1 April 2024	**16,379**	**16,379**
Cash movements:		
Financing cash flows - payments and receipts of principal	(1,567)	**(1,567)**
Financing cash flows - payments of interest	(212)	**(212)**
Non-cash movements:		
Additions	728	**728**
Lease liability remeasurements	-	**-**
Application of effective interest rate	212	**212**
Carrying value at 31 March 2025	**15,540**	**15,540**

Group - 2023/24	Lease liabilities	Total
	£000	£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**

Note 36.3 Reconciliation of liabilities arising from financing activities

Group - 2024/25	Lease liabilities	Total
	£000	£000
Carrying value at 1 April 2024	**16,379**	**16,379**
Cash movements:		
Financing cash flows - payments and receipts of principal	(1,567)	**(1,567)**
Financing cash flows - payments of interest	(212)	(212)
Non-cash movements:		
Additions	728	**728**
Lease liability remeasurements	-	**-**
Application of effective interest rate	212	**212**
Carrying value at 31 March 2025	**15,540**	**15,540**

Trust - 2023/24	Lease liabilities	Total
	£000	£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**

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: injury benefits	Legal claims	Redundancy	Other	Total
	£000	£000	£000	£000	£000
At 1 April 2024	**212**	**248**	**44**	**10,470**	**10,974**
Transfers by absorption	-	-	-	-	**-**
Change in the discount rate	-	-	-	(2)	**(2)**
Arising during the year	-	428	95	4,617	**5,140**
Utilised during the year	(12)	(48)	(9)	(1,157)	**(1,226)**
Reclassified to liabilities held in disposal groups	-	-	-	-	**-**
Reversed unused	-	(27)	(35)	(3,705)	**(3,767)**
Unwinding of discount	-	-	-	94	**94**
Movement in charitable fund provisions	-	-	-	-	-
At 31 March 2025	**200**	**601**	**95**	**10,317**	**11,213**
Expected timing of cash flows:					
- not later than one year;	14	549	95	8,044	**8,702**
- later than one year and not later than five years;	56	16	-	194	**266**
- later than five years.	130	36	-	2,079	**2,245**
Total	**200**	**601**	**95**	**10,317**	**11,213**

The provisions of £11,213K, includes £1,374K Potential repayment when HMRC's Software VAT review is finalised, £2,085k Potential finance lease dilapidations, £383K Herefordshire liabilities, and £648k Provider Collaborative.

Note 38.2 Provisions for liabilities and charges analysis (Trust)

Trust	Pensions: injury benefits	Legal claims	Redundancy	Other	Total
	£000	£000	£000	£000	£000
At 1 April 2024	**212**	**248**	**44**	**10,470**	**10,974**
Transfers by absorption	-	-	-	-	-
Change in the discount rate	-	-	-	**(2)**	**(2)**
Arising during the year	-	**428**	**95**	**4,617**	**5,140**
Utilised during the year	**(12)**	**(48)**	**(9)**	**(1,157)**	**(1,226)**
Reclassified to liabilities held in disposal groups	-	-	-	-	-
Reversed unused	-	**(27)**	**(35)**	**(3,705)**	**(3,767)**
Unwinding of discount	-	-	-	**94**	**94**
At 31 March 2025	**200**	**601**	**95**	**10,317**	**11,213**
Expected timing of cash flows:					
- not later than one year;	**14**	**549**	**95**	**8,044**	**8,702**
- later than one year and not later than five years;	**56**	**16**	**-**	**194**	**266**
- later than five years.	**130**	**36**	**-**	**2,079**	**2,245**
Total	**200**	**601**	**95**	**10,317**	**11,213**

Note 38.3 Clinical negligence liabilities

At 31 March 2025, £2,558k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Gloucestershire Health and Care NHS Foundation Trust (31 March 2024: £1,392k).

Note 39 Contingent assets and liabilities

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Value of contingent liabilities				
NHS Resolution legal claims	(6)	(10)	(6)	(10)
Gross value of contingent liabilities	**(6)**	**(10)**	**(6)**	**(10)**
Amounts recoverable against liabilities	-	-	-	-
Net value of contingent liabilities	**(6)**	**(10)**	**(6)**	**(10)**
Net value of contingent assets	**-**	**-**		

Note 40 Contractual capital commitments

	Group		Trust	
	31 March 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
Property, plant and equipment	1,536	908	1,536	908
Total	**1,536**	**908**	**1,536**	**908**

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. Details of the benefits payable and rules of the schemes can be found on the NHS Pensions website at **www.nhsbsa.nhs.uk/pensions.** Both the 1995/2008 and 2015 schemes are accounted for, and the scheme liability valued, as a single combined scheme. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years". An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2025, is based on valuation data as at 31 March 2023, updated to 31 March 2025 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 Statement by the scheme Actuary, which forms part of the annual NHS Pension Scheme Annual Report and Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (considering recent demographic experience), and to recommend the contribution ratesrate payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from 1 April 2024 to 23.7% of pensionable pay. The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit structure or contribution rates.

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

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 2024 to 31 March 2025, the Trust's pension contributions totalled £58k and employees' contributions totalled £16k. Key Assumptions in actuarial valuation of assets and liabilities

Assets and liabilities	**31 March 2025**	**31 March 2024**
	%	%
Pension Increase Rate	2.80%	2.80%
Salary Increase Rate	3.30%	3.30%
Discount Rate	5.80%	4.80%

The fair value of employer assets of the whole fund as at 31 March 2025 is as shown below:

	31 March 2025		**31 March 2024**	
Assets	£000s	%	£000s	%
Private Equity	302	3%	246	2%
Real Estate	834	8%	835	8%
Investment Funds & Unit Trusts	9,263	88%	8,947	88%
Derivatives	8	0%	10	0%
Cash and Cash Equivalents	139	1%	254	2%
	10,546	100%	10,292	100%

Note 42.1 Changes in the defined benefit obligation and fair value of plan assets during the year

	Group		**Trust**	
	2024/25 £000	**2023/24 £000**	**2024/25 £000**	**2023/24 £000**
Present value of the defined benefit obligation at 1 April	**(6,495)**	**(6,475)**	**(6,495)**	**(6,475)**
Current service cost	(65)	(71)	(65)	(71)
Interest cost	(307)	(303)	(307)	(303)
Contribution by plan participants	(16)	(16)	(16)	(16)
Remeasurement of the net defined benefit (liability) / asset:	915	102	915	102
Benefits paid	275	268	275	268
Present value of the defined benefit obligation at 31 March	**(5,693)**	**(6,495)**	**(5,693)**	**(6,495)**
Plan assets at fair value at 1 April	**10,292**	**9,432**	**10,292**	**9,432**
Interest income	489	444	489	444
- Return on plan assets	(34)	608	(34)	608
Contributions by the employer	58	60	58	60
Contributions by the plan participants	16	16	16	16
Benefits paid	(275)	(268)	(275)	(268)
Plan assets at fair value at 31 March	**10,546**	**10,292**	**10,546**	**10,292**
Plan surplus / (deficit) at 31 March	**4,853**	**3,797**	**4,853**	**3,797**

The in year increase in attributable net assets has not been reflected in the accounts of the Trust. The Trust elected at 31/03/2016 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 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 On-SoFP PFI, LIFT or other service concession arrangements

The Trust has no Off-SoFP PFI, LIFT and other service concession arrangements

Note 45 Financial instruments

Note 45.1 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 45.2 Carrying values of financial assets (Group)

Carrying values of financial assets as at 31 March 2025	Held at amortised cost £000	Total book value £000
Trade and other receivables excluding non financial assets	12,367	**12,367**
Cash and cash equivalents	41,855	41,855
Consolidated NHS Charitable fund financial assets	242	242
Total at 31 March 2025	**54,464**	**54,464**

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**

Note 45.3 Carrying values of financial assets (Trust)

Carrying values of financial assets as at 31 March 2025	Held at amortised cost £000	Total book value £000
Trade and other receivables excluding non financial assets	12,367	**12,367**
Cash and cash equivalents	41,855	**41,855**
Total at 31 March 2025	**54,222**	**54,222**

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**
Total at 31 March 2024	**59,984**	**59,984**

Note 45.4 Carrying values of financial liabilities (Group)

Carrying values of financial assets as at 31 March 2025	Held at amortised cost £000	Total book value £000
Obligations under leases	15,540	**15,540**
Trade and other payables excluding non financial liabilities	21,818	**21,818**
Consolidated NHS charitable fund financial liabilities	5	**5**
Total at 31 March 2025	**37,363**	**37,363**

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**
Consolidated NHS charitable fund financial liabilities	-	**-**
Total at 31 March 2024	**48,171**	**48,171**

Note 45.5 Carrying values of financial liabilities (Trust)

Carrying values of financial liabilities as at 31 March 2025	Held at amortised cost £000	Total book value £000
Obligations under leases	15,540	**15,540**
Trade and other payables excluding non financial liabilities	21,818	**21,818**
Total at 31 March 2025	**37,358**	**37,358**

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**

Note 45.6 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 45.7 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 2025 £000	31 March 2024 £000	31 March 2025 £000	31 March 2024 £000
In one year or less	23,337	33,246	23,332	33,246
In more than one year but not more than five years	5,375	5,087	5,375	5,087
In more than five years	8,651	9,838	8,651	9,838
Total	**37,363**	**48,171**	**37,358**	**48,171**

Note 46 Losses and special payments

Group and trust	2024/25 Total number of cases	2024/25 Total value of cases £000	2023/24 Total number of cases	2023/24 Total value of cases £000
Losses				
Cash losses	54	27	1	4
Fruitless payments and constructive losses	-	-	1	-
Bad debts and claims abandoned	5	106	38	479
Total losses	**59**	**133**	**40**	**483**
Special payments				
Ex-gratia payments	12	5	14	7
Total special payments	**12**	**5**	**14**	**7**
Total losses and special payments	**71**	**138**	**54**	**490**
Compensation payments received				

Note 47 Gifts

The Trust has not given any material gifts to an individual or to another organisation.

Note 48 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.

A Non-Executive Director, Nicola de Iongh, is Chair of the University of Gloucestershire Council. In 2024/25 the Trust spent £51,335 with the University of Gloucestershire.

An Associate Non-Executive Director, Vicci Livingstone-Thompson, is Chief Executive of Inclusion Gloucestershire. In 24/25 the Trust spent £106,256.01 with Inclusion Gloucestershire

An Associate Non-Executive Director, Dr Cathia Jenainati, is an employee of the University of Gloucestershire and is an appointee nominated by the University of Gloucestershire. In 2024/25 the Trust spent £51,335 with the University of Gloucestershire.

During the year none of the members of the Council of Governors have undertaken any material transactions with the Trust.

Joy Hibbins is a Public Governor and is the Chief Executive of Suicide Crisis, a national charity. The Trust had no financial transactions with this organisation.

Jan Lawry is a Public Governor and is the Chair of Age UK Gloucestershire. The Trust had no financial transactions with this organisation.

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, and a Trustee/Director with Kingshill House Trust. The Trust have no financial transactions with these organisations.

The Council of Governors has four Appointed Governors:

One post nominated by Gloucestershire County Council is vacant.

Bob Lloyd-Smith is the Healthwatch Gloucestershire Appointed Governor. He is also a Trustee with the Gloucestershire Rural Community Council. The Trust have no financial transactions with Healthwatch Gloucestershire and spent £19,000 in 24/25 with Gloucestershire Rural Community Council .

Alicia Wynn is the Young Gloucestershire Appointed Governor where she is Chief Operations Officer. The Trust had no financial transactions with this organisation.

Andrew Cotterill is the Inclusion Gloucestershire Appointed Governor where is he is the Deputy Chair and Treasurer. In 24/25 the Trust spent £106,256.01 with Inclusion Gloucestershire

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 2024/25 (and 2023/24) 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 Related parties

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-25 2025 £000	31-Mar-25 2024 £000
Charity's statement of financial activities / SoCI		
Operating income	82	39
Cash donations and other cash expenditure	(63)	(54)
Audit fee (payable to external auditor	(2)	-
Total operating expenditure	(65)	(54)
Net (outgoing) / incoming resources before other recognised gains and losses	17	(15)
Net movement in funds	17	(15)

	31-Mar-25 £000	31-Mar-24 £000	31-Mar-23 £000
From charity's balance sheet / statement of financial position			
Non-current assets			
Property, plant and equipment	150	150	150
Total non-current assets	150	150	150
Current assets			
Receivables	6	1	-
Cash and cash equivalents	236	223	256
Total current assets	242	224	256
Current liabilities			
Trade and other payables	(5)	(4)	(21)
Total current liabilities	(5)	(4)	(21)
Net assets	**387**	**370**	**385**
Funds of the charity			
Restricted funds:	243	225	228
Unrestricted funds:	144	145	157
Total current trade and other payables	**387**	**370**	**385**

Note 49 Transfers by absorption

There are no Transfers by absorption in 2024/25 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 2025 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 financial position of the Trust as at 31 March 2025 and of its 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 2025 as being relevant to NHS Foundation Trusts and included in the Department of Health and Social Care Group Accounting Manual 2024/25; 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 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 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 pairings with revenue, expenditure, capital and cash.
- For a selection of cash payments and expenditure transactions in the period post 31 March 2025, verifying that the expenditure had been recognised in the correct accounting period to which the expenditure related.

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.

Firstly, 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.

Secondly, the Trust is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We did not identify any

laws and regulations that are likely to have a material impact on the financial statements recognising the nature of the Trust's activities. Auditing standards limit the required audit procedures to identify non-compliance with laws and regulations to enquiry of the Accounting Officer and inspection of regulatory and legal correspondence, if any. Therefore if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

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 fraud 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.

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 2024/25.

Accounting Officer's responsibilities

As explained more fully in the statement set out on page 2, 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.

The Audit Committee is responsible for overseeing the Trust's financial reporting process.

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 on page 2, 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 are also not required to satisfy ourselves that the Trust has achieved value for money during the year.

We planned our work and undertook 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:

- we issue a report in the public interest under paragraph 3 of Schedule 10 of the National Health Service Act 2006; or
- we make a referral to the Regulator 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 these respects.

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.

DELAY IN CERTIFICATION OF COMPLETION OF THE AUDIT

As at the date of this audit report, we are unable to confirm that we have completed our work in respect of the trust accounts consolidation pack of the Trust for the year ended 31 March 2025 because we have not received confirmation from the NAO that the NAO's audit of the Department of Health and Social Care accounts is complete.

Until we have completed this work, we are unable to certify that we have completed the audit of Gloucestershire Health & Care NHS Foundation Trust for the year ended 31 March 2025 in accordance with the requirements of Schedule 10 of the National Health Service Act 2006 and the NAO Code of Audit Practice.

Jonathan Brown

for and on behalf of KPMG LLP

Chartered Accountants

66 Queen Square

Bristol

BS1 4BE

23 June 2025

Quality Report

The Trust has produced a quality account for 2024/25 with engagement of stakeholders. The report has been published on our website.

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.

List of acronyms

AMHP	Approved Mental Health Professional
ARM	Annual Reporting Manual
ATOS	Appointment and Terms of Service Committee
BAF	Board Assurance Framework
BI	Business Intelligence
BREEAM	Building Research Establishment Environmental Assessment Method
CEO	Chief Executive Officer
COO	Chief Operating Officer
CQC	Care Quality Commission
CQUIN	Care Quality Initiative
DHSC	Department of Health and Social Care
EDI	Equality, Diversity and Inclusion
EPRR	Emergency Preparedness, Resilience and Response
ERIC	Estates Returns Information Collection
ESR	Electronic Staff Record
EV	Electric Vehicle
FCCA	Fellow of Chartered Certified Accountants
FFT	Friends and Family Test
FT	Foundation Trust
GARAS	Gloucestershire Action for Refugees and Asylum Seekers
GHC	Gloucestershire Health and Care
GMC	General Medical Council
GP	General Practitioner
HR	Human Resources
ICB	Integrated Care Board
ICS	Integrated Care System
ILP	Integrated Locality Partnership
IPC	Infection Prevention and Control
IT	Information Technology
IUCS	Integrated Urgent Care Service
IV	Intravenous Therapy
LCFS	Local Counter Fraud Service
LGBTQ	Lesbian, Gay, Bisexual, Transgender and Queer
MHA	Mental Health Act
MIIU	Minor Injury and Illness Unit
MS Teams	Microsoft Teams
NED	Non-Executive Director
NHSE	NHS England
NICE	National Institute for Health and Care Excellence
OD	Organisational Development
NPSA	National Patient Safety Alerts
PALS	Patient Advice and Liaison Service
PCET	Patient and Carer Experience Team
PCREF	Patient, Carer Race Equality Forum
PHSO	Parliamentary Health Service Ombudsman

PLICS	Patient Level Information and Costing System
SCAAS	Social Communication and Autism Assessment Service
SEQOHS	
SRO	Senior Responsible Officer
TFCD	Task Force on Climate Related Disclosures
TUPE	Transfer of Undertakings Protection of Employment
TOR	Terms of Reference
VCSE	Voluntary Community Social Enterprise
VSM	Very Senior Manager
WDES	Workforce Disability Equality Standard
WRES	Workforce Race Equality Standard
WTE	Whole Time Equivalent
QI	Quality Improvement
QR	Quick Response

working together | always improving | respectful and kind | making a difference