



South Central
Ambulance Service
NHS Foundation Trust



2023/24 Annual Report



**SOUTH CENTRAL AMBULANCE SERVICE NHS FOUNDATION TRUST
ANNUAL REPORT AND ACCOUNTS 2023/24**

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

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WELCOME FROM CHAIR, PROFESSOR SIR KEITH WILLETT

I am pleased to introduce this 2023/24 annual report for the South Central Ambulance Service NHS Foundation Trust (SCAS). This has been my second year with SCAS as trust chair and I have continued to be impressed by the pride, can-do attitude, innovation and great caring that I have seen from our staff and volunteers.

We continue to operate in very difficult times and under significant pressure, which has necessitated a great deal of resilience from our people; the board and the community we service pay tribute to all those in the SCAS family for that enduring commitment. We must, and will, continue to listen to our staff and volunteers and focus on their wellbeing.

Our response to the Care Quality Commission (CQC) inspection of our 999 call centres and frontline operations, and the resultant report published in August 2022, has continued throughout 2023/24. Our SCAS Improvement Programme, immediately set up to address the issues identified, has focussed on four key areas: governance and well-led, culture and staff wellbeing, performance improvement, and patient safety. Details of the improvements it has delivered are covered later in this annual report.

As well as paying tribute to the hard work of those involved in the programme, I would like to add my thanks for the support that the trust has received to deliver the required improvements from the national Recovery Support Programme (RSP), our host integrated care board (Hampshire and the Isle of Wight) and the NHS England South East Region team.

I hope staff, patients and stakeholders are now experiencing the changes that so many people are working to secure.

In June 2023 SCAS published a 10 Point Plan to steer the organisation to focus on getting the basics right, which sat alongside a review and reconnection exercise with our long-term strategy. In August 2023 an operational recovery and improvement plan was presented to NHS England which the trust adapted into both a finance and a performance recovery programme.

All of this, combined with the improvement programme, has led to the development of a comprehensive modernisation plan called 'Fit for the Future'. The objective of the programme is to deliver that SCAS strategy and modernisation essential to serve our public and patients and support our staff over the coming years.

Delivering high operational performance has been challenging across all NHS organisations and especially ambulance services during 2023/24. We have again been especially impacted by delays in handing over patients to emergency departments as acute hospitals across our counties have struggled with available bed capacity and care support packages.

Performance will again be an NHS priority in 2024/25 and a major focus for SCAS. Given the pressures, it is also important that we consider the impact of our plans on, and benefit to, all of our staff and our valued volunteers across patient transport service, NHS 111, 999 and corporate services.

Health inequalities in the communities that we serve have been a high priority for SCAS and the wider NHS in 2023/24. Throughout the year we have worked closely with our integrated care boards and systems partners to better understand and address these inequalities in access and provision. We have analysed data covering demand and areas of deprivation and have used this to inform engagement activity in these communities. More details can be found later in the annual report.

Finally, this year of change has included some notable retirements and others stepping back in many parts of the organisation including volunteers, staff, governors, non-executive and executive board members; I thank them all on behalf of SCAS for their enormous contributions over many years.

As we look forward to the next year we recognise the present challenges, the start of our collective journey to modernisation and the need to engage the enduring commitment and pride of our staff in its design and delivery. Fit for the Future will play a vital part in ensuring that we deliver the SCAS strategy and make sure that the trust delivers an excellent service to our patients and is a great place to work for our people into the future.



Professor Sir Keith Willett CBE
Chair



PERFORMANCE REPORT

2.1 OVERVIEW OF PERFORMANCE

This section includes the reflections of the trust's chief executive for the period this report covers, a brief overview of the trust and the core services it provides, its mission, vision and areas of focus and how it aims to achieve them, and the risks that could affect the trust delivering its objectives.



Chief executive's foreword

In April 2024, I completed my first year as chief executive at South Central Ambulance Service NHS Foundation Trust (SCAS). During the year I have spent a considerable amount of time out and about in the organisation. I have particularly enjoyed spending time with and meeting SCAS staff and stakeholders, listening to them so that I have a clear understanding of the issues the organisation faces and the priorities we need to focus on.

On the 5 December 2023, I was very pleased to re-launch our strategy and to announce the beginning of our 'Fit for the Future' programme, our programme of transformation which will deliver our strategy and create a modern, sustainable ambulance service capable of serving our communities for years to come. The ideas set out in the Fit for the Future programme have all come from feedback which we heard from staff and stakeholders during engagement activities, and I am grateful for the candid contribution which were offered during those events.

The NHS finds itself in very challenging circumstances and SCAS is no exception. My focus will be on making sure that we deliver a high-quality safe service, have a timely response to incidents, look after our workforce and live within the financial resource we have allocated to us. To do this it is imperative that we work closely with the wider NHS, emergency services, and public and voluntary sector partners to deliver our strategy and align it with the systems we work with.

The financial position at SCAS is also a significant challenge. We have a clear plan in place to move to a position where we balance the books, and it is key that we deliver on this in the coming year.

The pressures on the ambulance service, the NHS and the country have shown no signs of letting up over the past year. I would like to pay tribute to the people who work for and support SCAS; for their dedication and commitment to providing excellent services to our patients and communities and for their desire to continuously do better for the people that we serve.

During 2023/24 our services in clinical coordination centres (CCCs), 999, NHS 111, and patient transport services (PTS) have faced unprecedented challenges with high demand and the aftermath of the pandemic continuing to impact patients and our staff. We continue to strive to deliver excellent services for our patients and communities.

CQC inspection and recovery plan

In April 2022, a Care Quality Commission (CQC) inspection took place at SCAS covering the well-led domain and the emergency operations centre and urgent and emergency care services. The domains for effective, caring and productive use of resources retained their rating of good.

Responsiveness was rated as requires improvement. The safety and well-led domains were rated inadequate. The trust's overall rating moved from good to inadequate.

This rating was a huge disappointment to everyone at SCAS, and there was an improvement plan put in place immediately to work with colleagues across the trust and our partners to put things right as a matter of urgency.

The plan addressed the key areas the CQC said must be improved urgently and has delivered improvements in these areas. Some key improvements in 2023/24 were:

Right care **First time Every time**



Safeguarding: we recruited staff to fill specialist areas, with named practitioners for adult, child and mental capacity. We also recruited staff into safeguarding support roles. We also put new safeguarding systems and processes in place.



Acting on staff concerns: we increased the capacity of our 'Freedom to Speak Up' team.



Serious incident management: we have now introduced Patient Safety Incident Response Framework (PSIRF) and Learn from Patient Safety Events (LFPSE) as new ways of learning from patient safety incidents.



Risk management: new risk process, controls and recording have been introduced throughout the organisation.

This extensive improvement plan is ongoing, and the trust is committed to making things better. I will stay focused on putting things right until we and the CQC are confident all the concerns have been dealt with.

Supporting our people

Our staff do very difficult jobs and are often exposed to harrowing and difficult situations. Those who work for us have the right to expect support for their physical and mental wellbeing and the trust has a comprehensive support and welfare programme in place. The offer includes a wide range of resources covering our six pillars of wellbeing from emotional, physical and mental health to working conditions, financial support and discounts.

During 2023/24 the trust has successfully offered 'Health and Wellbeing Conversation' training to managers with further dates planned for 2024/25.

More than 400 leaders attended 'Essential Skills for People Managers', which serves as an introduction to a restorative just and learning culture, and SCAS Leader, our six-day leadership programme focusing on compassionate and inclusive leadership. Both programmes continue to receive good evaluation from the graduating cohorts and the NHS annual staff survey for 2023 revealed a significant improvement in the 'compassionate leadership' score.

Towards the end of 2022/23 SCAS launched a people strategy setting out our ambitions for the next three years and this is directly linked to the NHS People Plan. The strategy covers four key areas, those being: looking after our people; belonging in the NHS; new ways of working; growing for the future. The trust continues to bring this to life with strengthened plans relating to recruitment, retention, education, health and wellbeing and leadership development.

The annual NHS Staff Survey results were published in March 2024 and, further to the post-pandemic plateau in 2022, have started to show significant improvements in 'compassion' and 'speaking up' scores. This reflects the substantial investment and effort put into our speaking up and listening functions including Freedom to Speak Up and safeguarding. The trust performs reasonably well when compared to other ambulance sector organisations but has some way still to go against the wider NHS.

Despite green shoots of improvement, we know from work undertaken by the National Guardian's Office and NHSE's independent Ambulance Culture Review, published in February 2024, that there is much left to do to improve culture and thereby the environment our staff experience when at work. I am committed to improvement in this area and in particular dealing with inappropriate behaviour, bullying and harassment. I commissioned a cultural assessment of SCAS which reported during the early months of 2024/25, and which we will use to build a plan to deal with these issues.

Modernisation and improvements

The trust continuously looks for ways to improve its services, to modernise and innovate, and in 2023/24 we introduced many significant developments.

The delivery of new ambulances to our fleet has been delayed by supply chain issues, however delivery of a first batch of 53 commenced in April 2024 and another 70 will follow later in the year.

A key objective for us is to invest in and grow our workforce allowing us to reduce our reliance on private providers to enable us to deliver our services, and we will continue to focus on this in the coming year.

We have implemented new ways of working during 2023/24, including PSIRF and LFPSE as new ways of learning from patient safety incidents. PSIRF is a new, mandatory approach to responding to patient safety incidents which is being implemented and embedded within SCAS from April 2024. It supports the development and maintenance of an effective patient safety system. LFPSE will change how we report, learn and benchmark reported patient safety events. It replaces the previous national reporting system, the National Reporting and Learning System.

Conclusion

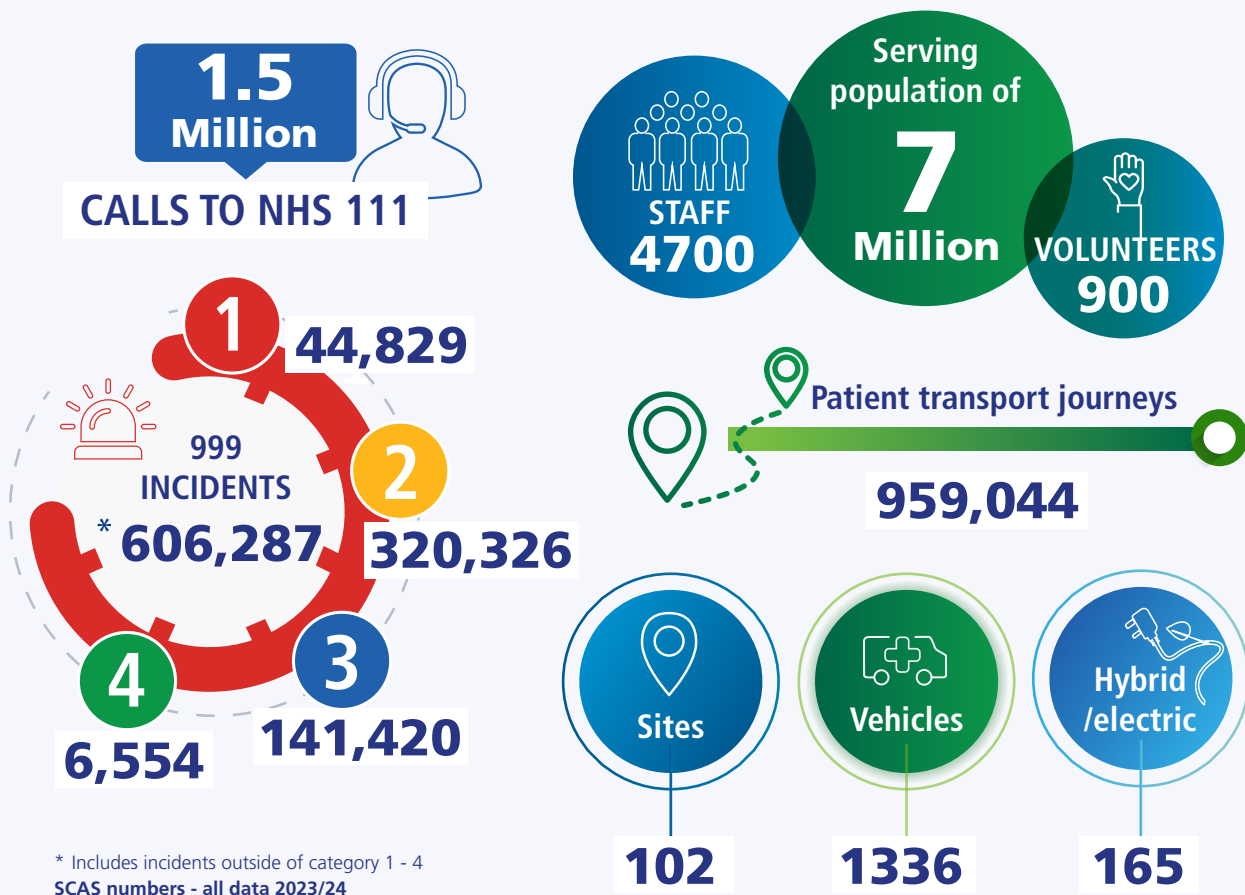
SCAS continues to operate in very challenging times. Every day at work I see our staff doing their best for our patients and communities – they are extraordinary people doing extraordinary things. Our focus on improvement and the launch of our 'Fit for the Future' programme give me confidence that we will rise to the challenge and do the best that we can for the patients and populations we serve.

 **David Eltringham** | Chief Executive Officer | 8 July 2024

ABOUT US

South Central Ambulance Service NHS Foundation Trust was formed on 1 July 2006 following the merger of Hampshire, Oxfordshire, Royal Berkshire and Two Shires Ambulance Services; and became an NHS Foundation Trust in 2012.

We employ 4,700 staff who, together with over 900 volunteers, enable us to operate 24 hours a day, seven days a week.



What we do:

- Receive and respond to 999 calls using resources including: community first and co-responders, rapid response vehicles, ambulances, and air ambulances
- Provide the NHS 111 services for the Thames Valley and for Hampshire
- Provide non-emergency Patient Transport Services across six counties including Surrey and Sussex
- Provide a logistics service for NHS partners across Oxfordshire.

SCAS is the monopoly provider of 999 emergency ambulance services within the South Central region (as are all English ambulance trusts in their defined geographical areas). All other services the trust delivers are tendered for on a competitive basis.

With the expansion into non-emergency patient transport services in Surrey and Sussex, we serve a population of over seven million people across six integrated care systems:

- Buckinghamshire, Oxfordshire & West Berkshire
- Hampshire & Isle of Wight
- Frimley
- Bedfordshire, Luton & Milton Keynes
- Surrey Heartlands
- Sussex

Our vision

To be an outstanding team, delivering world leading outcomes through innovation and partnership

Our mission

We deliver the **Right care, First time, Every time**

Our core values



Teamwork

Delivering high performance through an inclusive and collaborative approach which values diversity



Innovation

Continuously striving to create improved outcomes for all



Professionalism

Setting high standards and delivering what we promise



Caring

Compassion for our patients, ourselves and our partners

Working with system partners

There have been significant changes in health and care, with the introduction of integrated care systems and integrated care boards (ICBs) replacing clinical commissioning groups. SCAS, like all ambulance services, has a pivotal role in local care systems, especially with the increasing focus on delivering care remotely or in patients' homes.

SCAS is adapting to these changes and working with partners to achieve the NHS triple aims of:

- better health and wellbeing for everyone
- better quality of health services for all
- sustainable use of NHS resources

Our goals are to simplify access to care, to save lives, to support more people at home and to integrate care. Working with partners, we also aim to identify and address inequity of access or unwarranted variation in outcomes.

We work across six integrated care systems, with the Hampshire and Isle of Wight Integrated Care Board acting as our lead commissioner. We engage with partners in commissioning and provider organisations across all systems on a range of strategic and operational forums. We work to ensure our plans are aligned to our integrated care systems' forward plans and that the needs of emergency and urgent care are appropriately considered within system plans. We work with the Hampshire and Isle of Wight Integrated Care Board on a system level joint capital plan and all our capital expenditure is accounted for within that plan.

SCAS has contributed to the forward plans of all the ICBs that we partner with: Buckinghamshire, Oxfordshire and Berkshire West (BOB), Bedfordshire, Luton and Milton Keynes (BLMK), Frimley, and Hampshire & Isle of Wight (HIOW).

Going concern disclosure

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 future. 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.

CQC RATING AND IMPROVEMENT PROGRAMME

Following the Care Quality Commission (CQC) inspection of our 999 call centres and frontline operations across the 'well-led' domain, and the resultant report published in August 2022, our CQC rating was reduced from GOOD to INADEQUATE.

As a result of this change to our CQC rating, SCAS entered the national Recovery Support Programme (RSP) and was placed into segment 4 of the NHS Oversight Framework 2022/23 (known as NOF4). This has provided us with support from NHS England (NHSE) and system partners, with regular oversight of our improvement activity,

In response to this, the SCAS Improvement Programme was immediately established to address the concerns of the CQC and take rapid action to address the serious shortfalls highlighted in the Section 29a Warning Notice (Health & Social Care Act 2008).

The improvement programme is led by our chief executive officer (CEO) with our chief strategy officer (CSO) as senior responsible owner (SRO). It is broken down into four main workstreams:

- **Governance and well-led** – led by our chief governance officer (CGO)
- **Culture and staff wellbeing** – led by our chief people officer (CPO)
- **Performance improvement** – led by our executive director of operations
- **Patient safety** – led by our chief nursing officer (CNO)

Key improvements in 2023/24

Significant improvements have been achieved across the improvement programme in 2023/24 and a synopsis of these, by workstream, is highlighted below:

Governance and well-led

- New strategic objectives agreed for the trust
- Revised integrated performance report (IPR) and board assurance framework (BAF) launched to support better board/executive decision-making
- Introduction of a new trust-wide risk management system
- Trust board development programme enacted, supported by NHSE RSP
- New governance assurance and accountability framework developed

Culture and staff wellbeing

- SCAS 'People Voice' initiative launched to better understand our staff's views, combining a number of communications channels to ensure the staff voice is heard and acted upon at the executive/board level
- SCAS sexual safety charter launched and developed with SCAS becoming a signatory of the national sexual safety charter also
- Refreshed Freedom To Speak Up (FTSU) policy in place with an enhanced FTSU team, now being supported by a network of FTSU champions across all directorates
- Independent culture diagnostic commissioned to take an impartial view of SCAS cultural improvements and to identify areas for further focus (to report Q1 2024/25)

Performance improvement

- Introduced daily executive review of performance and operational issues, providing responsive leadership to emerging resource and performance challenges. Monthly performance trend analysis at executive management committee (EMC) with further performance oversight at the system level (ICB-led)
- Effected improvements to improve response times through:
 - Dispatch and deployment processes
 - Improved vehicle availability to reduce lost hours
 - Increased recruitment and retention rates to better maintain staffing levels at the correct clinical skill grades
 - Reducing task time through effective performance management and improved processes (e.g. immediate handover protocols at hospitals)
- Effective international recruitment of trained paramedics in to urgent and emergency (U&E) operations from countries including: Australia, New Zealand, South Africa and Nigeria; international nurse recruitment to increase clinical capacity when triaging patients in our emergency operations centres (EOC)
- Implementation of a patient feedback loop within electronic patient records to better monitor outcomes when referred to alternate pathways (other than the emergency department (ED))

Patient safety

- Introduction of additional eLearning packages to better train relevant staff groups in patient safety, safeguarding and mental health and Mental Capacity Act 2005 (with exceptionally high compliance, despite sustained operational pressures)
- Conducted staff surveys using the Manchester Patient Safety Framework (MaPSaF) tool to identify further improvements in patient safety and patient safety culture within the trust
- Thematic auditing of patient safety incident reports and safeguarding referrals to ensure high standards of reporting are achieved, sharing effective learning and protecting our most vulnerable patients
- National Safeguarding Star Awards for leadership in safeguarding presented to the associate director of safeguarding, mental health and learning disabilities and our two safeguarding named professionals
- Introduction of a SCAS patient panel to better inform decision making around improving our patient's experience and presenting the 'lived experience' (positive and negative) with the executive and trust board
- Successful transition from the Serious Incident Framework 2015 to the Patient Safety Incident Response Framework (PSIRF), supported by the successful adoption of the Learning from Patient Safety Events (LFPSE) service for recording and analysis of patient safety events
- Independent peer review of quality relating to patient safety and safeguarding conducted by Hampshire and Isle of Wight (HIOW) ICB, evidencing significant improvements across patient safety, safeguarding, medicines and medical device management and infection prevention and control (IPC)

Whilst the executive and trust board acknowledge the significant weight of achievement in our improvement journey over the past year, we are under no illusion that there remains a significant amount of development to return to 'Good'. The SCAS improvement programme has now moved from transactional improvement actions to address the shortfalls identified, to a focus on continuous improvement and the sustainability of those changes and this will remain a trust priority in 2024/25 and beyond.

FIT FOR THE FUTURE PROGRAMME

The Fit for the Future Programme (FFFP) is a modernisation programme which is the vehicle to deliver the trust's long-term strategy.

In June 2023, a 10 Point Plan was published with the objective of focusing the trust on getting the basics right. This sat alongside a review and reconnection exercise with our long-term strategy. In August 2023, an operational recovery and improvement plan was presented to NHS England which the trust adapted into both a finance and performance recovery programme.

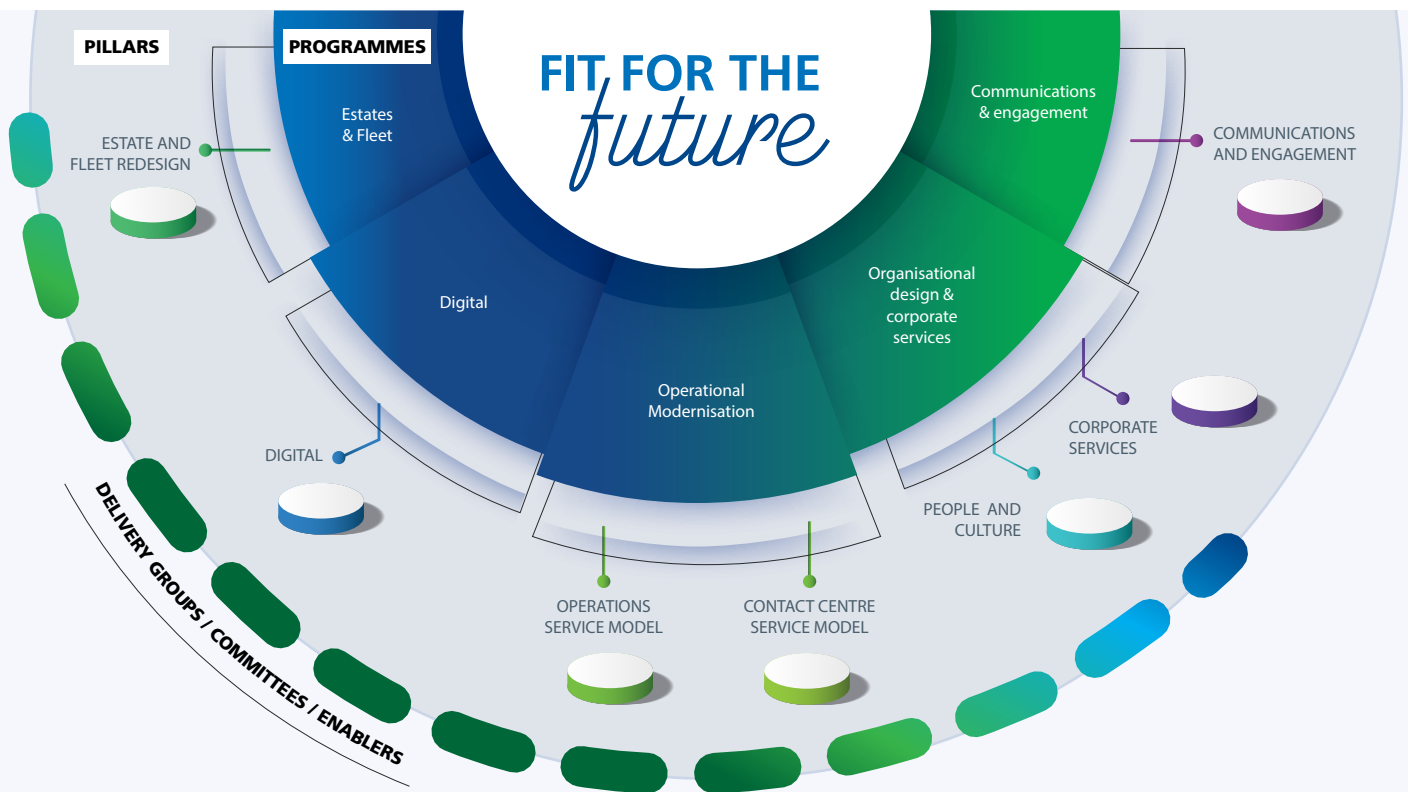
Reasons for the change

A trust-wide modernisation programme was needed in response to the ongoing challenges faced by the trust and to make SCAS fit for the future. Six drivers for change have been identified and are summarised below:

1. **Our operating model** needs to evolve to better meet the needs of our patients and systems
2. **Our people** tell us that our buildings, vehicles, management models and processes/policies are not people focussed, decision making is too slow and centrally managed
3. **Our organisational culture** requires improvements to ensure that all staff feel safe, respected, supported, and valued
4. **Our estate** does not meet the design or capacity of a modern ambulance service
5. **Our current fleet** is unable to consistently meet our organisational requirement now or our net zero model of the future
6. SCAS is not able to meet the **national requirements** of an ambulance service without implementing its strategy



FFFP workstreams



There are seven workstreams, each led by the relevant executive director. These are:

1. Operations service model
2. Contact centre service model
3. Estates and fleet
4. Digital
5. People and culture
6. Corporate services
7. Communication and engagement

The scope includes urgent & emergency care as its initial focus, with application flowing through to our non-emergency patient transport service, exploiting synergies and “One SCAS” opportunities. The scope also covers our estate, fleet and support services that are required to enable change.

KEY ISSUES AND RISKS

This section details the risk profile of South Central Ambulance Service, and how the risks we face have affected the delivery of our objectives in year and the impact risk may have in the future. We also include how risk has changed over the year as a result of the mitigating actions that we have taken.

Oversight of risk management sits with the chief governance officer, supported by the executive directors as risk owners and the executive management committee. In 2022/23, a new risk management strategy and framework was approved, strengthening our approach to identifying and managing risk, creating a revised board assurance framework and a single organisation-wide risk register.

Risks are reviewed regularly through the board sub committees, and assurance is provided to the board for oversight to enable the trust to have an organisation-wide view of the risks it is exposed to and how they are managed.

The board assurance framework identifies nine principal strategic risks, which are shown below:

1 Failure to provide safe and effective care leading to poor clinical outcomes

Due to the improvement work undertaken by the Trust, the impact of this risk has reduced in year, resulting in the downgrading of the risk from high to significant.

Of note, we have increased clinical recruitment, significantly improved our incident reporting and safeguarding processes and continue to progress our patient safety improvement workstream. Ongoing work includes further increases to clinical workforce, reducing variability in pathways and improving rota design all of which will support a further improvement in this area. Delays in reaching patients remains an ongoing risk, not all of which is in the organisation's control, and is being tackled at system level in 2024/25.

2 Inability to meet demand leading to delays in treatment and increased morbidity and mortality

Building on the previous risk, the organisation has made progress to reduce the likelihood against this risk, however it remains in the high-risk category.

Extensive controls including strengthened forecasting, daily reporting, revised resource escalation action plan (REAP) and operational pressures escalation levels (OPEL) levels have been put in place to support clear understanding of demand.

Additional capacity has been secured through private providers alongside improvement projects aimed at reducing demand, for instance through category two segmentation and GP review of category three ambulance calls.

The most significant ongoing risk remains delays in handing over patients at hospital, the impact of which is to significantly reduce the capacity of the service despite the planning. As described above is being tackled at system level.

3 Failure to engage with or influence systems leading to performance that is not credible or achievable

Both the likelihood and impact against this risk have materially reduced in year, resulting in a year end assessment as a significant risk.

The organisation has effectively engaged across the integrated commissioning boards, local resilience forums and urgent care boards. Improved stakeholder engagement forms a key part of the governance and well led improvement delivery workstream.

Next steps include supporting the establishment of a strategic commissioning group across the ICBs served by SCAS to support ongoing development and system working.

4 Failure to engage with or influence stakeholders leading to failure to innovate, influence and an inability to identify opportunities

The organisation has been stable against this significant risk throughout the year. Of note, we have significantly improved our engagement with safeguarding stakeholders across the ICBs and local authorities and completed a review of our wider stakeholder engagement approach. We have identified an ongoing constraint in our ability to field the right seniority of people across our ICBs with clashing commitments, however improving our partnership working forms an ongoing part of our governance and well led workstream.

5 Inability to control costs, leading to additional pressures on our ability to deliver a sustainable financial plan and safe services

This risk has remained static in year and is one of the highest risks faced by the organisation. Strict controls have been put in place along with an ambitious cost improvement programme and executive led financial recovery group. Reviews of internal processes to exercise closer control over expenditure have been put in train, together with better linkage of strategic planning with financial planning. Going forward the medium-term financial plan will be created alongside a new financial recovery plan for 2024/25.

6 Failure to implement resilient and sustainable workforce plans, leading to ineffective and unsafe patient care and an exhausted workforce

The risk has remained static during the year rated as a high risk. Controls include the delivery of workforce plans and strengthened workforce reporting. The organisation continues to offer high quality apprenticeship programmes and active recruitment and retention plans. A talent management programme will be introduced in 2024/25 aimed at supporting succession planning alongside a review of existing career development pathways with a view to improving career opportunities for staff.

7 Failure to foster an inclusive and compassionate culture leading to poor staff morale, disengagement, low retention and impacts on patient safety and care

This risk has reduced from high to significant in the latter half of 2023/24. The culture and staff wellbeing workstream has delivered a number of high-profile interventions including publishing the people strategy, implementing the Freedom to Speak Up Programme, delivery of the sexual safety charter and programme and leadership training. In 2024/25, the organisation will introduce a revised quality improvement programme to support innovation and culture as well as continuing to embed the actions delivered this year.

8 Inability to prioritise and fund digital opportunities, leading to system failures, patient harm and increased cost

This remains one of the organisations highest risks, with the required level of investment hindered by the financial position of the organisation. In year, a digital strategy has been put in place alongside a digital steering group and regular reporting on the change portfolio to the executive transformation board. A number of single points of failure related to the size and structure of the staff team have been identified for resolution in 2024/25, along with the ambition to strengthen internal controls and implement a planning cycle.

9 Failure to deliver the trust improvement programme, leading to a deterioration in the trust's reputation, additional regulatory oversight and possible further regulatory action

This risk was introduced in the latter half of the year and remains one of the trust's highest scoring risks. A robust improvement plan is in place with clear workstreams owned by executives and overseen by a sub-committee of the board with monthly oversight from HIOW ICB. Focus on the creation and delivery of the improvement programme has been instrumental in reducing a number of strategic risks across the organisation, particularly in patient safety and culture and wellbeing. The improvement programme will continue throughout 2024/25 aimed at ensuring the sustainability and embedding of the changes we have made.

The board assurance framework is presented to the board at each meeting in public, papers for which are published on our website: www.scas.nhs.uk/about-scas/our-board/board-meetings



PERFORMANCE ANALYSIS

2.2 OVERVIEW OF PERFORMANCE

The following section provides a summary of performance across our key services.

999 operations

Within 999 operations we have seen overall increase to 606,287 incidents (from 508,401 in 2022/23); even with this level of demand we have continued to work with our ICBs and commissioners to keep patient experience at the heart of all we deliver. Throughout the year we have continued to focus on clinical recruitment to reach our aim of 60% clinical work force through effective partnership working with our higher education establishments.

Financial year 2023/24 has been another busy period both in terms of acuity and handover delays at acute trusts all impacting on performance and capacity. What we have seen in this past year is not so much an increase in overall demand but more an increase in the acuity of the patients in particular those patients in category one (life threatening conditions) and two cohorts where overall we have seen a 2.1% increase.

For the majority of the year our services were running at our higher escalation levels – meaning we scaled back non-essential activities to maximise frontline capacity. This higher level of escalation impacts on some core elements of delivery and needs to be managed. Some of the actions have impacted on non-essential training and meetings enabling us to free up hours to deliver care, additionally we have identified those core items that must be delivered to include safeguarding training.



Like all ambulance trusts across the UK, we have struggled to reach patients as quickly as national targets require. However, in accordance with the national ambulance response programme, we continued to ensure that:

- We prioritise those patients with the highest need to get them the fastest response that their medical needs require
- We prioritise our responses on the clinical need and acuity of the patient

In the face of increasing acuity in our 999 services, we continue to co-ordinate our responses through clear and effective leadership, and a cohesive approach with our partner agencies. This approach enables us to allow an appropriate delivery of care to our patients across our geography whilst also meeting the health and well-being needs of our staff.

Performance against national ambulance service response targets 2023/24

Standard	Demand	Measure	Target	SCAS 2023/24	SCAS 2022/23
Category 1	44,829	Mean average	7 mins	0:08:51	0:09:23
		90th percentile	15 mins	0:16:04	0:17:01
Category 2	320,326	Mean average	18 mins	0:34:14	0:34:30
		90th percentile	40 mins	1:08:22	1:11:35
Category 3	141,420	90th percentile	120 mins	5:22:31	5:14:02
Category 4	6,554	90th percentile	180 mins	6:44:13	6:16:32
Other*	93,158				
Total	606,287				

* 'Other' includes Health Care Professional calls dealt with by our 999 fleet, Hear and Treat (Cat 5) and special jobs such as some jobs attended by Hazardous Area Response Team

As part of our response to our CQC action plan and our category two (C2) recovery plans, we have focused delivery on operational hours, crew and resource availability as well as improving efficiency. Through the effective focus on these core elements, we make sure that we not only meet the needs of our patients but also optimise the resource availability across the day.

The 999 operational team has maintained a focus on patient care and as such has worked to improve the use of clinical care pathways as well as actively seeking how they can source alternate options for patients other than to attend an emergency department.

Throughout the year as a category one responder, we have also managed both major and critical incidents within the trust which has required us to stand up our command structures to meet the need as and when it arose; events included flooding, larger scale incidents and internal business continuity incidents. All of these have been resolved through a tripartite approach using a defined command and control structure.

Within 999 operations we continue to focus on our main risks that impact on service delivery to include the following:

- Failure to respond in the agreed timeframe of the response required resulting in a long wait or delay for any patient – this is scored as 20 which indicates a risk to patient harm and safety
- Ambulance turnaround delays at A&E departments – This is scored as 25 which indicates that there is a risk to unanswered calls within our community resulting in harm or delayed response
- Increasing number of flexible working requests – this is scored as 20 which indicates that there is an increased risk of an inability to deliver operational hours at periods of high and peak demand

Clinical pathway development

The clinical pathway team plays a pivotal role in delivering our core strategic aim as a clinical navigator for our patients alongside our mission to deliver the right care, first time, every time. It empowers our ambulance service clinicians to take a leading role in assessing and treating patients when handling NHS 111 or 999 calls. This enables our expert staff to deliver the safest possible care to patients in their homes or determining the most appropriate plan for ongoing care.

Working closely with our hospital and community partners, the team has developed more than 150 care pathways for our clinicians to refer patients to directly. This continues to benefit 50,000 patients every year who are assessed by our frontline ambulance clinicians and subsequently, have their care rapidly re-directed to the team best suited to manage their needs.

We are at the forefront of the delivery of NHS long term plans for providing a consistent approach to patient pathways. We have been collaborating with our local care systems to introduce services across our region, such as same day emergency care (SDEC), urgent community response (UCR), virtual wards, hospital at home and single point of access (SPoA).

These will all facilitate better care to key patient groups such as:

- Urgent low acuity medically unwell patients
- Older patients who are frail, have chronic medical conditions or who are at risk of falls
- People with chronic and acute respiratory conditions, including COPD and asthma
- Patients requiring urgent surgical assessment
- People with mental health needs
- Children who require review by a paediatric assessment team, urgent care service or GP

The team will continue to establish, develop, streamline, and integrate other referral pathways directly into a wide range of services. Example of these may include:

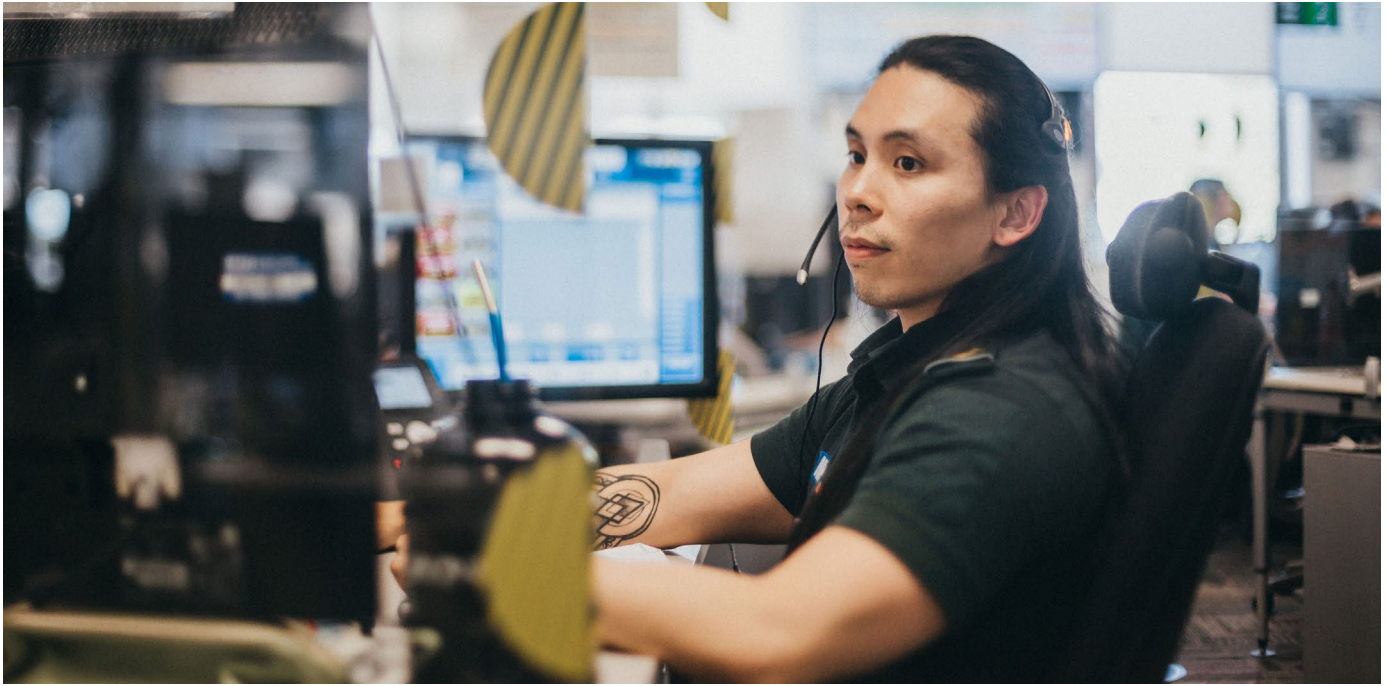
- **Stroke pre-hospital video triage (PVT)** – an innovative system that provides a live video streaming link from the patient directly to a stroke consultant. Remote specialist stroke assessments using PVT, which are currently live in south west Hampshire, east Berkshire and Berkshire West, aids in the identification of patients who require urgent stroke treatment and provides improved care delivery and outcomes. The team will be working with NHS England to widen the access across our footprint
- **Hip fracture** – direct access to frailty trauma teams to expedite care delivery
- **Low risk chest pain** – point of care testing in community and direct access to hospital teams
- **Diabetic pathways** – direct access to speciality hospital and community teams
- **Epilepsy and seizure pathways** – direct access to speciality hospital and community teams

Resilience and specialist operations (RSO)

Our RSO department has this year continued to enhance our interoperable capabilities and our specialist response. We continue to work with partners to ensure that all our staff have been updated in the latest joint emergency services interoperability principles (JESIP), our response to incidents in water and updating our risk assessments and plans in line with the National Security Risk Assessment. We continue to make improvements to our response by ensuring that we respond to the Manchester Arena Inquiry Report.

The resilience team continues to provide high quality education of commanders and staff to ensure that we respond to emergencies in the most effective way possible.

We continue to work with all our departments and our local resilience partners to ensure our business continuity plans are fit for purpose and our new systems are fully integrated and continue to ensure that SCAS has appropriate plans, training, and equipment in place to respond to major, critical and business continuity incidents.



999 CALL CENTRES

There was a challenging start to the financial year within our emergency call centres with ongoing high staff turnover rates and difficulties recruiting and retaining staff resulting in reduced availability for call answer.

In 2023/24 there were 822,750 calls to our public and healthcare professional lines, down from 862,598 in 2022/23 (a 4.6% reduction). We answered 778,051 calls, with an abandonment rate of 5.1% (reduced from 7.3% in 2021/22).

Our mean call answer time was 20 seconds (reduced from 56 seconds for 22/23), with a 90th percentile of 1 minute 18 seconds (reduced from 3 minutes and 22 seconds 22/23).

	2023/24	2022/23	Change
Calls made	822,750	862,598	-4.6%
Calls answered	778,051	796,122	-2.3%
Abandonment rate	5.1%	7.3%	-2.2%

Hear and treat performance for the year (2023/24) was 11.5%, a slight reduction of 0.6% from the previous year.

Category two segmentation commenced at the end of September 2023, aiming to help improve performance by increasing clinician intervention within the emergency call centres, referring to alternative care pathways where appropriate and thus reducing the need for ambulance response.

NHS 111

Through 2023/24 SCAS continued to deliver the NHS 111 service across Hampshire, Oxfordshire, Berkshire, Buckinghamshire, and Surrey Heath.

Demand across the year was up 204,163 calls on last year (2022/23), up by 15.6%. Despite the increases in demand the team delivered changes which have enabled us to deliver an improved level of performance.

Key performance information:

1,512,813

Calls answered

70.5%

Calls answered in 120 seconds against a target of 95%

5.24%

Calls abandoned after 30 seconds, against a target of 3%

We have continued to work closely with our partners in delivering clinical assessment services (CAS), utilising a range of clinicians to enhance the telephone support for patients and reach appropriate outcomes.

Figures for 2023/24 were:

602,970

Patients spoke to a clinician (figures only available up to February 2024)

151,252

Patients were provided with self-care advice either by a clinician or health advisor

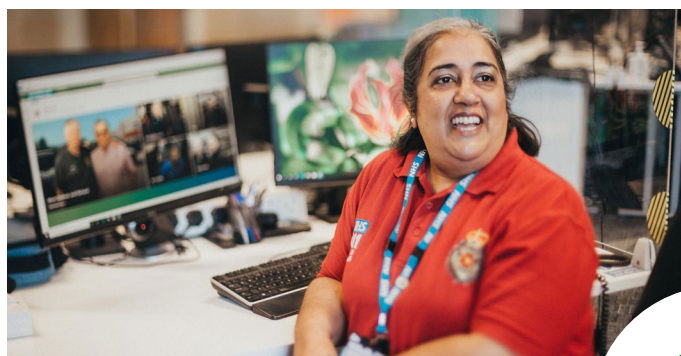
105,491 (71.1%)

of health advisor emergency department dispositions validated by a clinician (target 50%)

132,131 (92.2%)

of health advisor category three or four ambulance dispositions validated by a clinician (target 50%)

The dental service covering Hampshire and Dorset continues to see high demand through 2023/24 with 91,397 calls offered.



In November 2023, we successfully soft launched Option 2, select mental health option, mandated by NHSE. This enables patients presenting with urgent mental health needs to access support via NHS 111 and our team of mental health practitioners. To ensure consistency in our area, Berkshire Healthcare migrated to the SCAS 111 Adastra platform and is utilising pathways clinical consultation support (PACCS), bringing it fully in line with the processes that have been in play for some years with teams from Oxford Health and Southern Health. The teams continue to support high rates of self-care with 40% of calls not requiring onward referral.

October saw the move to Partis House, our new 111 call centre in Milton Keynes. The move was smooth and feedback from the team about their new workplace has been very positive.

The team in 111 continuously looks to improve performance and quality of care we provide our callers/patients and continues to work with colleagues in the ICBs and system partners to open up care pathways to support the challenges of increased demand.

PATIENT TRANSPORT SERVICE (PTS)

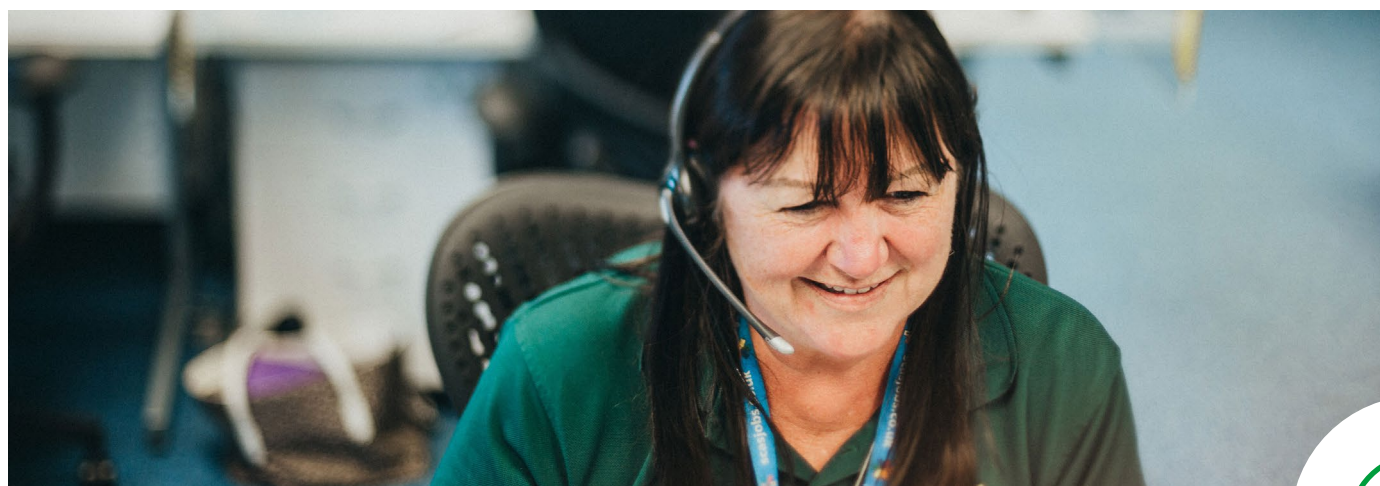
South Central Ambulance Service NHS Foundation Trust non-emergency PTS provides services across Buckinghamshire, Berkshire, Hampshire, Oxfordshire, Surrey and Sussex.

PTS plays an important role for those whose medical condition or severe mobility constraint means that other forms of transport are not suitable.

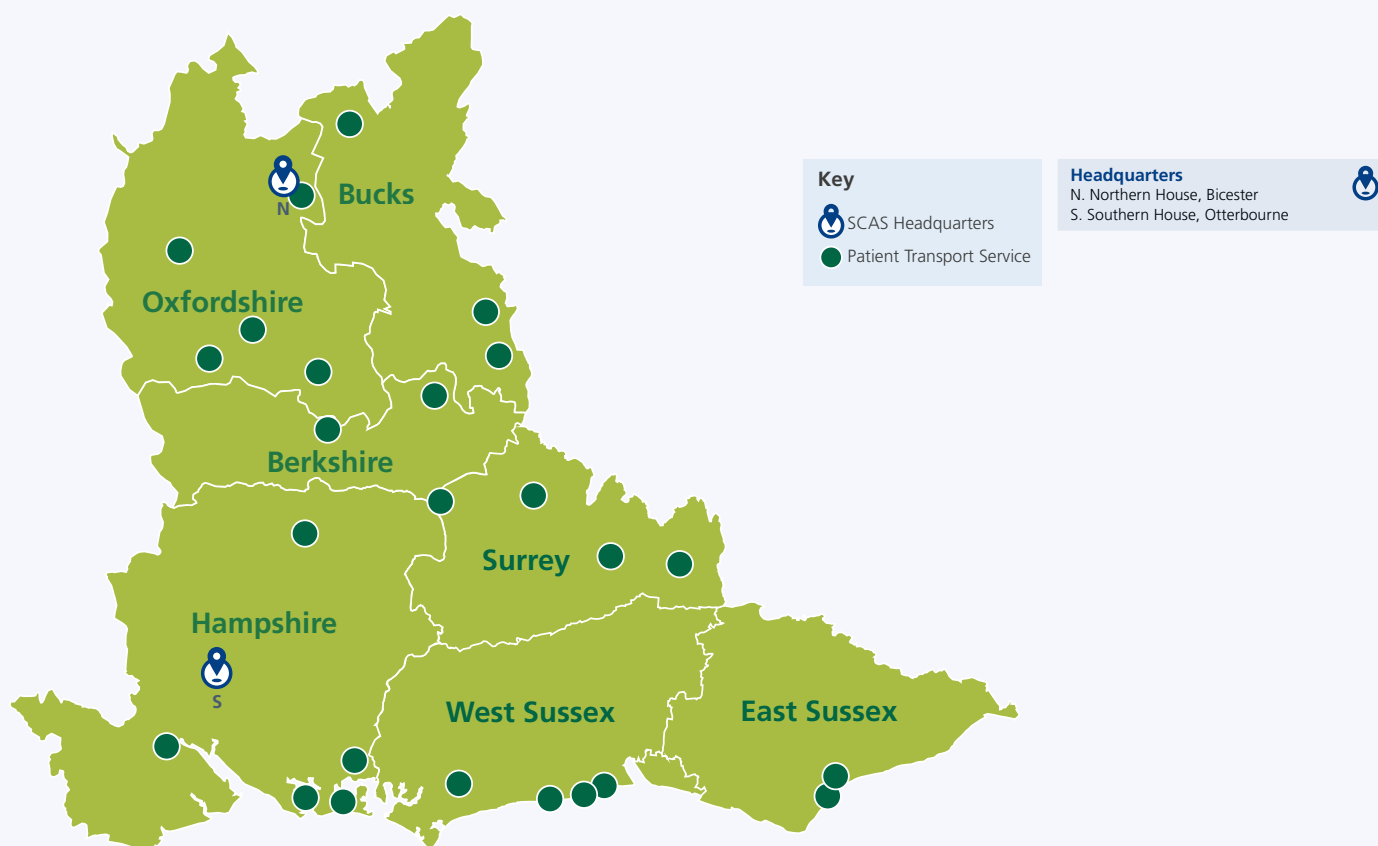
Staff are very important to us, and we are dedicated to supporting them. The health and wellbeing of our staff is a primary concern and we empower them to deliver excellent care. In 2023/24 we introduced a dedicated health and wellbeing lead for PTS. PTS has over 800 team members operating approximately 500 vehicles a day and conveyed in excess of one million patient journeys during 2023/24, supporting our patients for outpatients and renal dialysis appointments and also paying an intrinsic part in the wider system flow with transfer and discharges.

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PTS provides an end-to-end service for patients from booking both online and by telephone, coordination and dispatch of activities and providing specialist transport services for those who need adapted vehicles or support from staff with particular training. PTS also delivers non-specialist services such as private hire/taxis and community transport to flexibly deliver to those with less severe needs.



SCAS Patient Transport Service (PTS) Area



PTS has been supported over 2023/24 by a team of around 100 dedicated volunteer car drivers who deliver an integral part of the service; the service the volunteers provide to the community and our patients is exemplary. We are proud to have the volunteer car drivers as part of our patient transport service and would like to thank them for all that they do for our patients.

Every one of our patients has their own support needs for their PTS journey which, in turn determines the type and nature of the resource required and is classified by a mobility code and description which is fundamental to effective service planning.

Performance

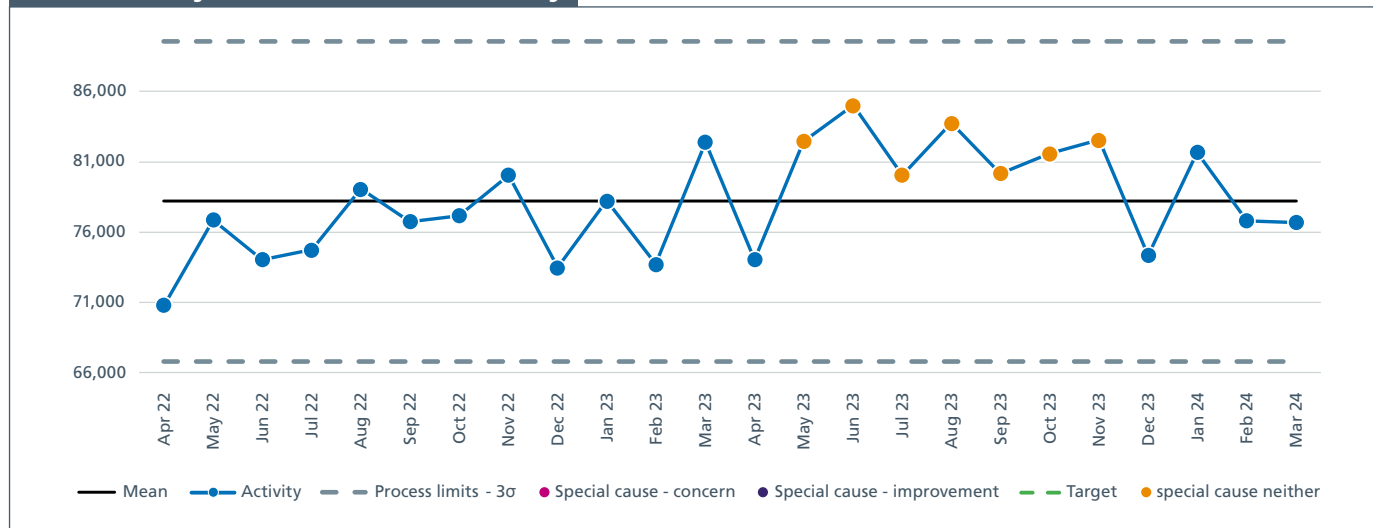
PTS delivers several large contracts, and we have in excess of 60 key performance indicators (KPIs) that the service is measured against at monthly contract review meetings to ensure best patient experience and outcomes. Performance at an operational level is monitored daily and feeds into the PTS OPEL framework for both our operations and contact centre delivery teams. For overall trust performance reviews the KPIs are aggregated allowing an overview of demand and performance metrics.

PTS has a dedicated continuous improvement team, who has developed further comprehensive demand and capacity modelling to reflect changes in demand and maintain efficient use of resources. The team identifies efficiency metrics by day considering changes in the acuity mix and enabling PTS to flex resources to meet changes in demand.

PTS active journeys and aborts

PTS demand has slightly increased from the previous year, but there are significant variations when breaking it down by contract: for example, one contract increased year on year by 12%. This has resulted in significant cost increases as well as some performance challenges due to the changes in demand. For one contract we have seen a reduction over the latter months of the year as a result of joint working with the ICB to better manage the demand, ensuring the most appropriate patients receive patient transport services.

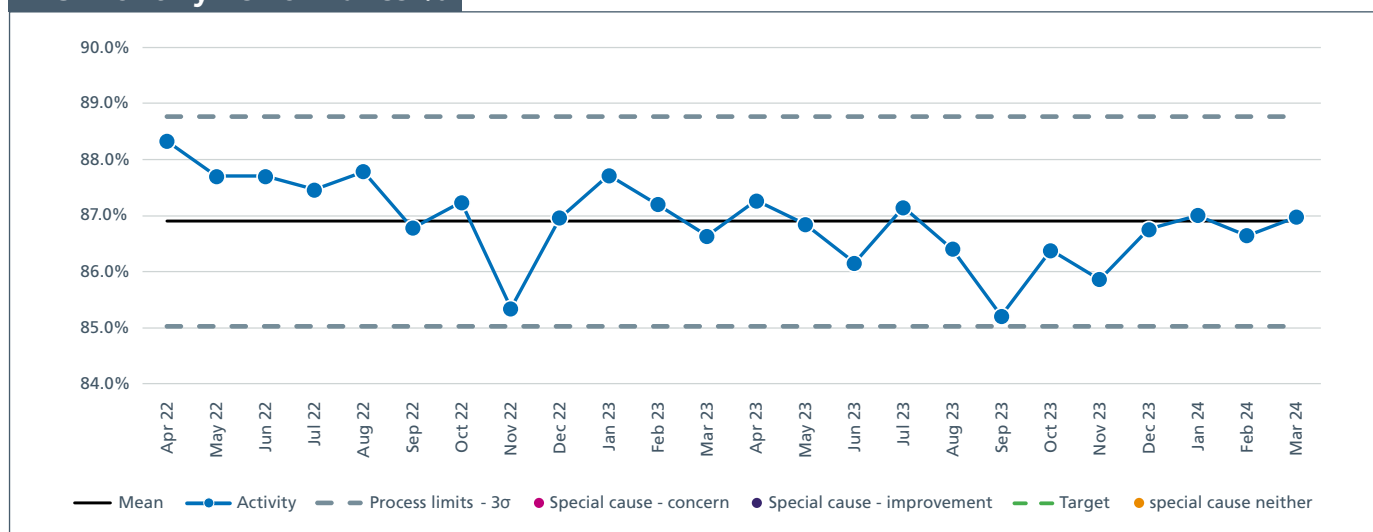
PTS Monthly Active & Abort Activity



PTS performance

PTS performance has remained fairly static over the last two years. There has been a small decline, however this is aligned to the budgeted target performance to ensure we are running a cost effective and efficient service. In most months we have been very close to the mean which shows the consistent level of performance and shows that many of the processes are in control, based on a minimal variation.

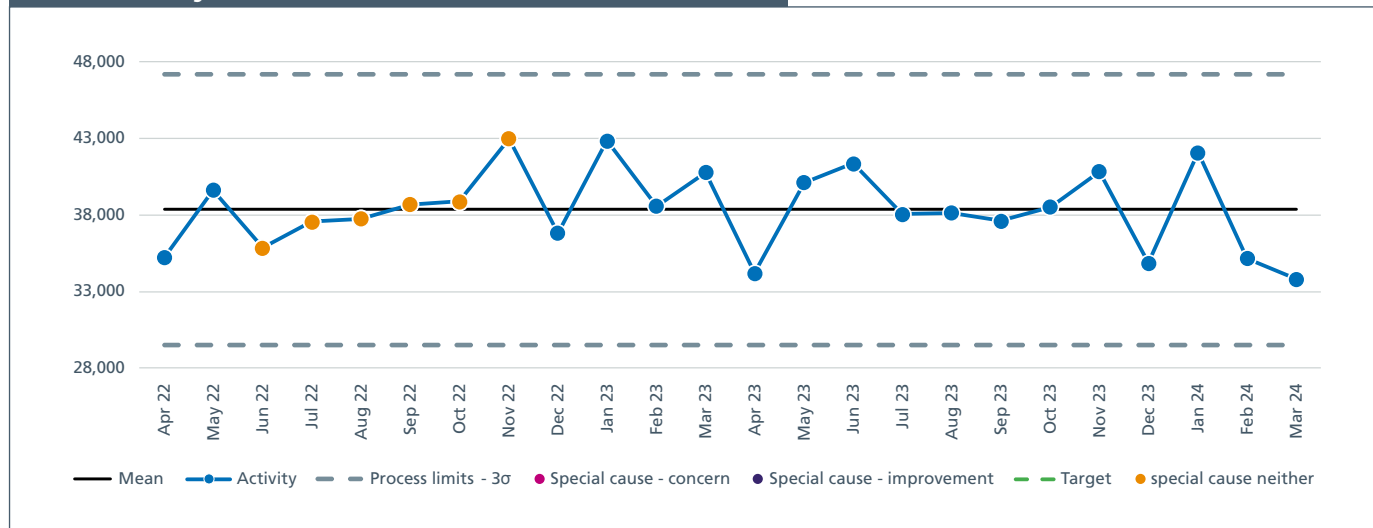
PTS Monthly Performance %



PTS call volumes inbound and outbound

PTS inbound call volumes have generally remained consistent over the last two years. Where there have been ongoing challenges with resourcing within the call centres, call volumes have been fairly consistent due to a similar number of resourcing hours being available to answer the calls. There have been several schemes working in partnership with the ICB which has impacted the contact centre and resulted in reduced performance due to increased call length resulting from a change in some contracts on the eligibility questions.

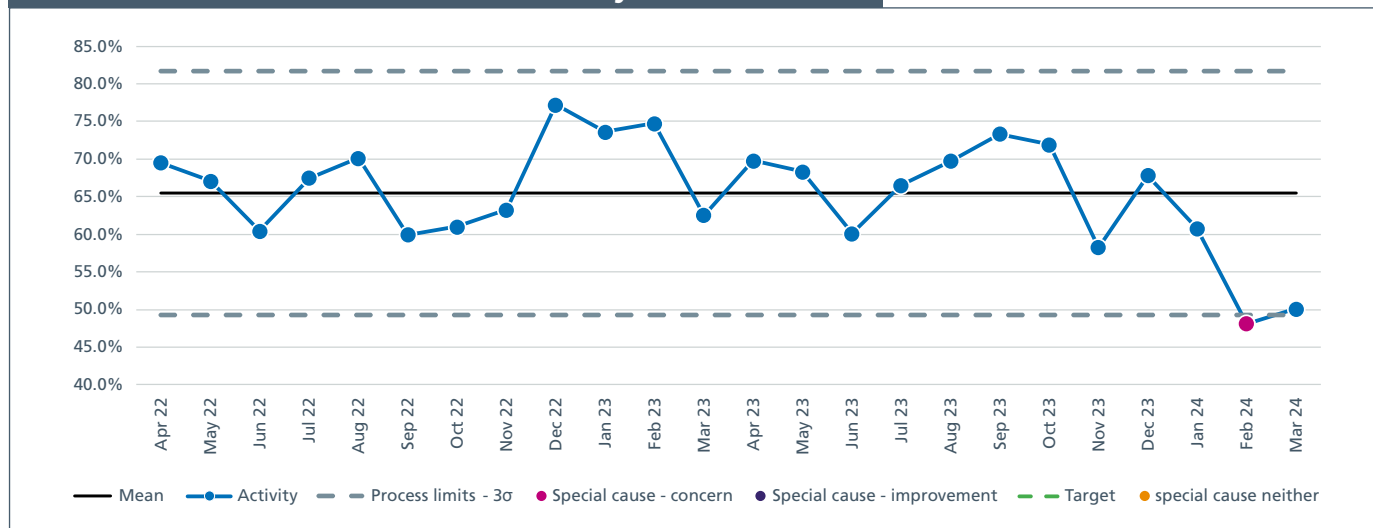
PTS Monthly Inbound and Outbound Call Volumes



PTS call answer performance

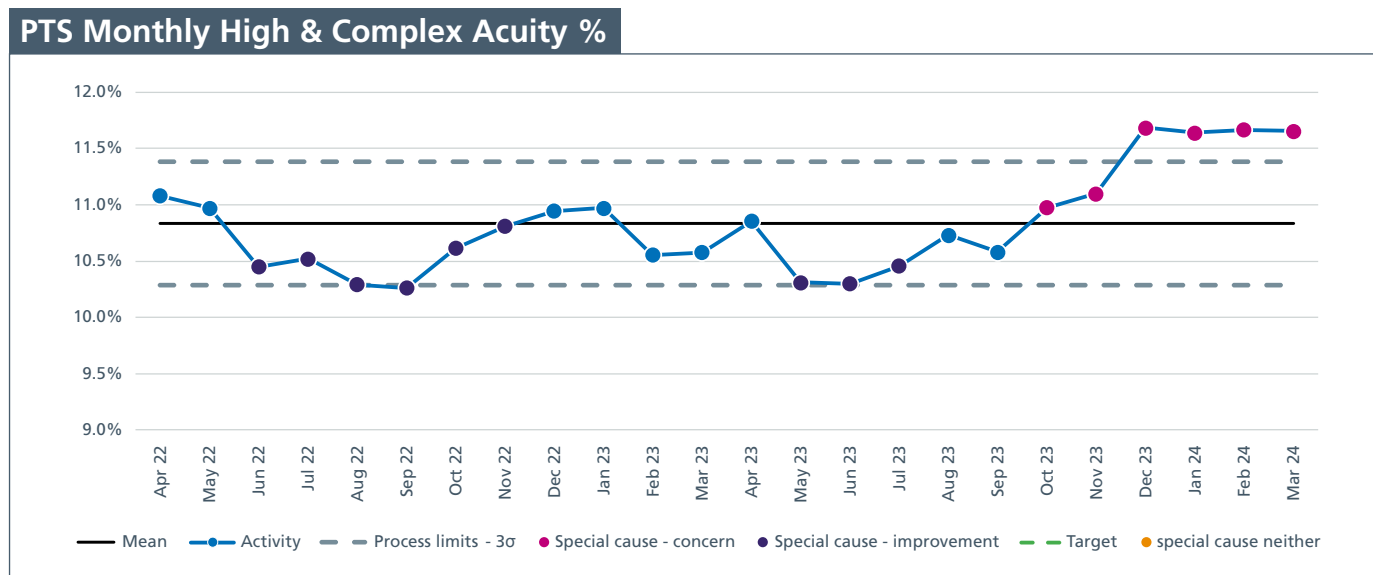
PTS call answer performance has deteriorated throughout the year, in the most part due to the impacts of the shared schemes which were implemented to manage PTS demand, but which have resulted in increased pressure within the contact centre. There have been on going challenges from staff sickness throughout the year which has impacted on the number of resourcing hours available to take calls. There has also been a change in the type of calls: previously there was a high number of calls from health care professionals (who by nature have a shorter call length), but there has been an increase in patients booking directly which has resulted in an increased call length.

PTS Contact Centre Call Answer Monthly Performance %



PTS acuity mix

There has been an increase in PTS high and complex acuity cases, due in part to some agreed changes with the ICB on eligibility criteria which reduced the number of lower acuity patients receiving transport. There has also been a small shift in the type of activity due to most contracts seeing an increase in transfer and discharge activity (which by nature tends to be higher acuity) with a majority being booked on the day. This has an impact on the number of resources and hours required to service the level of activity.



Governance

Alongside performance KPIs, we are mandated to report on clinical governance (CG) aspects of the service such as patient incidents, compliments, complaints and risk, these are reported both externally to stakeholders and monitored and tracked throughout the year at the monthly PTS CG committee meetings where issues or learnings are discussed, and appropriate actions decided and assigned to trained colleagues.

All feedback received is reviewed by our patient experience (PE) and operational teams with team members also receiving individual feedback and acknowledgement on compliments. Feedback is also reviewed by our patient safety and experience committee and the quality and safety committee to discuss changes required to service delivery to improve quality.

During 2023/24 PTS maintained certification to International Organisation for Standardisation (ISO) 9001:2015 which builds on seven quality management principles: customer focus, leadership, engagement of people, improvement, evidence-based decision making and relationship management. These principles reflect the service delivered by PTS and sets the quality standard that clients can expect.

Contracts

2023/24 has been a challenging year for the PTS contracts financially with the service running at a deficit due to the activity delivered being above that contracted. Both Surrey and Sussex PTS contracts went through a procurement process and unfortunately SCAS PTS did not tender for either as we could not deliver a service of suitable quality within the funding that was available. Surrey contract ended with SCAS 31 March 2024 and Sussex will cease 31 March 2025. Contracts for Thames Valley, HIOW and Milton Keynes continue but are expected to go to tender over the next 12 to 24 months.

The contract challenges have made 2023/24 an emotive year and colleagues continue to worry for their futures in SCAS, however, even with these concerns the teams have continued on with positiveness, dedication, compassion and resilience in helping us to care for our patients. We would like to formally thank everyone for their contribution.

Looking ahead: 2024/25

In 2024/25 our focus will be:

- To retain all current SCAS PTS contracts
- Introduce AI functionality to our booking systems
- Continue to introduce green initiatives and vehicles
- Implement a video risk assessment process to streamline patient discharge timelines
- Roll out patient identifiers across all contracts to highlight/identify to all hospital and PTS team members which patients are traveling on PTS
- Continue to implement staff health and wellbeing initiatives and further promote flexible/home working
- Ensure PTS plays a pivotal role in the roll out of our people strategy and people promise plans



CHARITY AND VOLUNTEER SERVICES

SCAS continues to provide healthcare and allied health services to the communities it serves. The trust is committed to investing in its local areas to help build a better, more resilient society. We achieve this by continuing to invest in our communities through recruiting, training, and developing a diverse team of community-based volunteers who work side by side with our frontline staff to deliver care in medical emergencies.

SCAS currently has 725 active community first responders (CFRs) and co-responders utilising 460 primary medical response kits (call signs), usually responding within a three-mile radius of their location. They can also be deployed proactively to cover an area within SCAS in a response vehicle (scheme vehicle) depending on where our clinical coordination centres need them the most. Together, our CFRs and co-responders from the military, police and fire and rescue services have attended 30,789 emergency 999 incidents for the Trust in 2023/24.



Community first responders	23,588
Fire co-responders	3,023
Military and police co-responders	4,178
Total incidents	30,789*

* The total figure includes incidents where multiple responders were on scene to the same incident.

Our community first responders and co-responders are trained to respond to specific life-threatening emergencies where patients may be suffering from (for example) a cardiac arrest, chest pains, breathing difficulties or a stroke. The ability of our CFRs and co-responders being able to be at a patient's side to commence life-saving treatment, often within a few minutes and prior to our first ambulance response arriving, makes a positive contribution and impact on patient outcome as well as the overall performance of the trust. In the past twelve months key ambulance quality indicators, such as return of spontaneous circulation (ROSC) in cardiac arrests, stroke care and out-of-hospital cardiac arrest survival to discharge have all been positively impacted on by our volunteers.

On joining the trust our responders undertake a nationally recognised and accredited Level 3 Award in Ambulance First Responder on Scene. This is a five-day course covering key modules to ensure they are both competent and confident in responding to patients. We continue to train our experienced responders to enable them to attend our non-injury falls and concern for welfare incidents. This group of responders are sent to calls which have been clinically assessed by paramedics, or nurses within our clinical coordination centres, and identified as patients who are non-injured and only has a requirement for moving and handling. They will also be deployed to silent alarm calls from care lines, where we need to respond but not necessarily with an emergency ambulance.

From 1 April 2023 to 31 March 2024, those trained attended 1,854 non-injury falls incidents and attended 810 'concern for welfare' incidents. This deployment model assists the trust and patient by only sending a frontline resource if necessary, and to enable their attendance we have 52 responder vehicles equipped to attend these lower acuity calls.

Evidence and research show that elderly and frail patients who may have been at risk of having a long wait for an emergency ambulance response for a non-injury fall will in some cases be able to be seen more quickly by our volunteer responders and mobilised off the floor. This is particularly beneficial not just because it ensures more clinically crewed ambulances and rapid response cars are available for patients suffering life-threatening emergencies, but also because it is proven that detriment to the patient increases every hour that a frail and/or elderly patient is left on the floor without medical intervention. This is being further supported by the ability for our responders to be able to receive a video call from a clinician from within the control room to able to assist with a more in-depth patient assessment when required.

The community engagement team works closely alongside our SCAS charity with fundraising in order to supply our first responders with the kit and equipment they need when responding to emergency calls on behalf of SCAS. The department also helps to support local communities with growing the numbers of publicly accessible defibrillators (PADs), as well as providing familiarisation training to members of the public in how to perform cardiopulmonary resuscitation (CPR), and how to use a defibrillator. During the year 2023/24 our community and co-responders raised £85,000 for the SCAS charity which helps to keep them on the road.

The community engagement and training team has a dedicated resource to assist with the registering of PADs with "The Circuit" which is the national defibrillator network operated by the British Heart Foundation (BHF) that connects defibrillators that are registered by members of the public to NHS ambulance services across the UK so that in those crucial moments of a cardiac arrest, the defibrillator can be accessed quickly to help save lives. SCAS now has 6,063 PADs registered and ready to deploy across Berkshire, Buckinghamshire, Hampshire, and Oxfordshire. In 2023/24 there were 489 deployments of PADs. Both the numbers registered and deployed have increased in the last year as we continue this vital work in both awareness and deployment of PADs.

These figures are anticipated to climb with the introduction of the GoodSam Cardiac Arrest alerting system being implemented during 2024/25 which will allow us to alert members of the public, our own staff and staff from partner organisations to the fact a cardiac arrest is happening nearby, to enable timely bystander intervention.

As well as the introduction of GoodSam, we will continue to promote CPR training in our communities, especially in areas of high socio-economic deprivation, as this is a lifesaving skill that everyone should learn so that in the unfortunate event of a cardiac arrest, CPR could be commenced prior to the arrival of an ambulance which could in turn help save more lives.



SOUTH CENTRAL AMBULANCE CHARITY

2023/24 has been a good year for the charity. Community fundraising has returned to pre-pandemic levels and we have had an increased presence at events across our area. This engagement has enabled us to increase our reach, build the supporter base for the charity and raise the profile of volunteers responding for the ambulance service. This year our volunteers have raised £85,000 for the charity and we have seen an increase in the number of individual and regular donations we are receiving.

Income generated this year was significantly enhanced thanks to legacy gifts. This will enable the charity to launch a new internal grant fund for new staff projects next year.

As a charity we have been able to continue funding our community first responder and co-responder programme. This year we spent £262,627 to maintain this programme including the provision of 25 new Zoll Automated External Defibrillators (AEDs) for responders. We have also begun working more closely with our patient transport volunteers who take vulnerable patients to non-emergency hospital appointments such as radiotherapy and renal dialysis, and we have begun by kitting all 97 volunteers out with new winter jackets. We will continue to work with our colleagues in patient transport services on recruitment and how we can further support this cohort of volunteers.

Grant funding has enabled us to support other areas across SCAS, in particular the health and wellbeing of our staff. This has included funding a fixed term post of a health and wellbeing co-ordinator in our commercial services and further support to our mental health practitioner team, thanks to a grant from NHS Charities Together.

The charity continues to support the SCAS British Association for Immediate Care (BASIC) team of advanced pre-hospital volunteers and we were able to purchase a new responder vehicle for the team and new training equipment for staff at ambulance stations across our area to develop local simulation training suites.

Volunteering continues to grow and develop. The introduction of our Assemble database means we are now able to report on a number of data fields, gaining a better understanding of our diversity and insights into our recruitment.

During 2023/24 we have welcomed 225 new volunteers across our volunteering programmes, advertising 89 different opportunities and receiving 261 applications.

We continue to work closely with the community engagement team to recruit responders and PTS for patient transport volunteers. We have supported the patient experience team with the creation of the new patient panel and continue to support their recruitment.

Volunteer to Career, an NHS England programme designed to pilot new areas of volunteering and follow their progress into a career, has meant we have been able to develop a role within CCC and also begin to work more closely with HR and recruitment. We plan to continue to grow this partnership and the Volunteer to Career programme into the new financial year.

The launch of the AACE National Volunteer Strategy has given opportunities to work with other ambulance services, sharing good practice and beginning to develop policies and practices so we all are more unified.

RESEARCH AND CLINICAL TRIALS

SCAS offers patients and staff the opportunity to participate in research projects of local, national and global significance. Details of research we are involved in is published on our website www.scas.nhs.uk/about-scas/research We also publish an annual report on research and development and our research strategy. Patients can register their interest in participating in clinical research trials using the NHS App.

SUSTAINABILITY

New Green Plan

In accordance with the statutory guidance issued in the “Delivering a Net Zero NHS” report published in July 2022, the trust prepared a new Green Plan to replace the existing Sustainable Development Management Plan 2020. The Green Plan was approved by the board in March 2024.

NHS England set two clear and feasible targets for the trust:

- for the emissions we control directly (the NHS carbon footprint), net zero by 2040, with an ambition to reach an 80% reduction by 2028-32
- for the emissions we can influence (our NHS carbon footprint plus), net zero by 2045, with an ambition to reach an 80% reduction by 2036-39

However, these targets related to 1990 as a baseline, for which SCAS had no comparable data. Using the Greener NHS Methodology, the Green Plan recalculated the reduction trajectory using 2019/20 as a baseline year.

Defined against the new 2019/20 baseline, the national targets are equivalent to:

- **reducing emissions by at least 47% by 2028-32**
to reach net zero NHS carbon footprint by 2040
- **reducing emissions by at least 73% by 2036-38**
to reach net zero NHS carbon footprint plus by 2045

These targets formed the two strategic objectives in the trust’s Green Plan.

Although the taskforce for climate-related financial disclosure (TCFD) does not require the disclosure of scope one, two and three carbon emissions, it was necessary for the trust to calculate these emissions from primary data, so we can monitor progress and identify priority areas for action.

SCAS scope one, two and three emissions 2023/24:

SCAS CARBON FOOTPRINT					
Sub-category	2019/20	2020/21	2021/22	2022/23	2023/24
SCOPE 1					
Owned Assets - Building Energy - Gas	554	507	580	598	628
Leased Assets - Building Energy - Re-charged Gas	45	27	35	24	
Ambulance & PTS Fleet (from fuel card data)	9,685	10,031	9,281	8,828	7,742
Ambulance & PTS Fleet (from bunkered fuel purchased)	2,500	1,555	2,091	1,619	1,663
Anaesthetic Gases - N ₂ O	1,765	1,436	1,508	1,278	1,105
Total Scope 1:	14,549	13,556	13,495	12,347	11,138
SCOPE 2					
Owned Assets - Purchased Electricity	1041	877	837	745	925
Leased Assets - Re-Charged Electricity ¹	93	64	51	55	
Total Scope 2:	1134	941	888	800	925
SCOPE 3					
Business Mileage	634	371	347	398	349
Private Provider - PTS ² Mileage	1,656	1,764	2,216	2,225	4,139
Well to Tank - Fuel Card	2,306	2,411	2,261	2,120	2,009
Well to Tank (Bunkered Fuel)	595	373	508	386	404
Electricity Transmission & Distribution	96	81	79	73	80
Electricity WTT Generation					205
Electricity WTT Transmission & Distribution					18
Owned Assets - Water -Supply & Treatment	24	16	7	7	6
Leased Assets - Water - Supply & Treatment	3	5	1	1	-
Waste				44	70
Staff Commuting					
Total Scope 3:	5314	5021	5419	5254	7,280
Total Scope 1,2 & 3 Emissions, Tonnes CO₂e:	20,997	19,518	19,802	18,401	19,343

Notes: ¹Assumption: "Operational Control Approach", Categorising GHG Emissions Associated with Leased Assets
²Private PTS Provider, estimated from miles travelled, is Scope 3 as SCAS does not own or financially control them.
 (Appendix F to the Green House Gas (GHG) Protocol Corporate Standard).

There has been a 10% reduction in emissions from the SCAS fleet and business mileage, though this has been countered by a large increase in private provider PTS emissions, arising from a significant rise in mileage. This could be due to changes in reporting methodology, based on patient miles travelled. Future changes in methodology will occur as private providers increasingly report their own carbon emissions from actual fuel use, which will also reflect lower emissions arising from increased use of electric vehicles in their fleets.

New procurement contracts require suppliers to have a carbon reduction plan in place and to report their carbon emissions to the trust, per the NHS Net Zero Supplier Roadmap 2021.

INTERNATIONAL OPERATIONS

SCAS has continued to support our partnership with Aurobindo Pharma Foundation (APF) who, through Aurobindo Emergency Medical Services (AEMS), provide the 108 emergency response services (our equivalent of 999 service) and 104 mobile medical unit services (our equivalent of an NHS 111 response service) delivered to the 66 million people living in the Indian state of Andhra Pradesh.

As part of a not-for-profit consortium, we are working to improve the clinical outcomes of patients responded to by the 'free at point of contact' ambulance services aiming to develop the services to become the equivalent of services provided here in the UK. Throughout the duration of the contract, we will be providing technical advice and support to our operational charitable partner, APF.

During 2023/24, AEMS has adopted the SCAS-created bespoke EMS guidelines for India and SCAS has delivered the associated train the trainer educational support. The service has undergone expansion to over 1,800 ambulances, an increase of approximately 30% service provision, mostly focused to improve health inequality across the region.

EQUALITY AND DIVERSITY

We are fully committed to upholding the Public Sector Equality Duty (PSED) as outlined in the Equality Act 2010. This means we are committed to stamping out any unfair treatment, promoting equal opportunities, and fostering good relationships among different groups.

We meet these responsibilities in various ways, following both legal requirements and our own organisational values. Our annual report summarises our efforts, and you can find more details on our website, where we publish information as required by law.

More detail of equality and diversity policies used within the trust can be found as part of the staff report section below.

HEALTH INEQUALITIES

Health inequalities such as deprivation, low income and poor housing have always meant poorer health, reduced quality of life and early life-expectancy for many people. The NHS Long Term Plan placed tackling health inequalities at the heart of NHS goals for this decade. The big population health improvement goals can only be met through far better engagement with those least likely to present at NHS services now.

Furthermore, COVID-19 has shone a harsh light on some of the health and wider inequalities that persist in our society. Guidance issued by NHS England in response to the COVID-19 pandemic, set out eight urgent actions for tackling health inequalities. This was later refined to five key priority areas which underpin the work of the National Healthcare Inequalities Improvement Programme (HiQiP).

These include:

- Restoring NHS services inclusively
- Mitigating against digital exclusion
- Ensuring datasets are complete and timely
- Accelerating preventative programmes
- Strengthening leadership and accountability

The programme's vision is exceptional quality healthcare for all ensuring equitable access, excellent experience, and optimal outcomes.

In the first instance, SCAS wants to understand the diversity of populations across the south central area, understand how people access our services, and through this engagement to build relationships and opportunities for partnerships and collaboration. Therefore, this has been the focus of engagement so far. We are mapping and recording outcomes of engagement with partners and local populations, which is under development.

Our business information team has correlated data on demand and areas of deprivation to help us to understand which communities are most profoundly affected by health inequalities so that we can engage with them for feedback and share information on access to services. We have data on 999, 111 and PTS and healthcare requirements. There are seven places within SCAS that have a lower layer super output area (LSOA) within the 10% of most deprived areas out of 28 local authorities. The areas with the highest deprivation are within the south east of Hampshire as this includes three of the seven areas. Deprivation is typically clustered in urban areas. The highest population areas in SCAS are Milton Keynes, Oxford, Portsmouth and Southampton.

In addition to data analysis on demand and deprivation, we hold a customer relationship management system of foundation trust members. We strive to recruit and retain a meaningful membership which is representative of the populations we serve. Our members and the wider public are represented by our council of governors (CoG). The CoG has set up a working group, led by Helen Ramsay, lead governor and public governor, Oxfordshire, and Tim Ellison, CFR governor, to address health inequalities, build partnerships in their communities and across the integrated care systems.

To give an example of some of the engagement activities that have taken place over the last year: governors have attended a community larder in Barton and Banbury, two lunches with the Southampton Council of Faiths to develop relationships, the Hindu Mosque in Southampton and Banbury, a community event in Blackbird Leys to promote Make Every Contact Count (MECC) and an engagement session at the Oxford-Witney hotel to share information with asylum seekers and immigrants on access to healthcare. More engagement activities are planned this year. In December, David Lockett, public governor for Hampshire and Helen Ramsay, lead governor, met with Roger Batterbury, chair of the newly formed patient panel promoting cross-collaboration to address health inequalities.

Alongside this, we also intend to engage with health inclusion groups. Engagement with these parts of the population can provide key insights for SCAS to help with addressing healthcare inequalities. Health inclusion groups are defined within the www.england.nhs.uk/long-read/a-national-framework-for-nhs-action-on-inclusion-health as including:

- People who experience homelessness
- People with drug and alcohol dependence
- Vulnerable migrants and refugees
- Gypsy, Roma, and Traveller communities
- People in contact with the justice system
- Victims of modern slavery
- Sex workers
- Other marginalised groups

We are taking Core20Plus5 and NHS England 'triple aim' duty in the Health and Care Act 2022 (sections 13NA, 14Z43, 26A and 63A respectively) into consideration in the engagement work that we do. We are adopting these principles and aligning them with our engagement work. Dipen Rajyaguru, head of equality, diversity and inclusion, and Margaret Eaglestone, stakeholder and engagement manager, are Core20Plus5 ambassadors.

SCAS is working in partnership with other NHS trusts, healthcare providers, Resuscitation Council, ICBs (BOB, HIOW, MKLB, Frimley), local authorities, AHSN, community engagement workers, charities, food banks and food larders to engage with local populations to get a better understanding about how they access healthcare and improve outcomes. We are collaborating with partners within the integrated care systems in the south central area to help identify areas of inequalities and targeting engagement to reduce health inequalities and improve access to services.

The SCAS stakeholder and engagement manager is attending meetings across the integrated care boards, and is joined by the lead governor at some meetings, to promote collaborative working, build partnerships and align priorities in reducing health inequalities. These meetings are show in the table below.

NHSE	National Healthcare Inequalities Improvement Network
NHSE	Health Inequalities Improvement Forum Meeting
HIOW ICB	HIOW Involvement Network
HIOW voices	Hampshire Community Engagement Group
LBMK ICB	Engagement Collaborative
HIOW ICB	HIOW Health Inequalities Network
HIOW ICB	Core20Plus5 Ambassador
Oxfordshire County Council (OCC)	Prevention and Health Inequalities Forum
AACE	Reducing Health Inequalities
BOB ICB	BOB ICB Asylum Seekers and Vulnerable Migrants Health Oversight Group
BOB ICB	BOB ICB Prevention, Population Health & Reducing Health Inequalities Group
Healthwatch	Frequent meetings across south central area

In 2023/24 SCAS attended the following events, with the specific intent to engage with local populations and under-represented communities, to educate and empower people on use of the emergency services and get feedback and insight into access to services to reduce health inequalities. Delivery of these events include collaboration with the public engagement facilitator in the patient experience team, who is engaging with multi-faith groups and ethnic diversity and our recruitment team.

2023		
17 June	Armed Forces	Thames Valley
25 June	Hindu Association	Milton Keynes
28 June	Refugee	MK
2 July	Vedic Temple	Southampton
2 July	Food Bank	MK
8 July	Party at the Warren	Portsmouth
13 July	Top up shop	MK

2023		
18 August	Sikh Society	MK
19 August	Fullers Slade	MK
26 August	Pride	Southampton
2 September	Family fun day	Portsmouth
2 September	Paulsgrove Summer Party	Portsmouth
23 September	Murugan Temple	MK
1–31 October	Restart a heart	South-central area
3 November	Over 55	MK
13 November	Diwali	Southampton
17 November	St Mary's Medina Mosque	Southampton
23 November	Carer's listening event	Southampton
13 December	The Challenge of Trauma, public talk in collaboration with OUH, including CPR demonstrations	John Radcliffe Hospital, Oxford

2024		
24 January	Windrush GP surgery refugee event	Witney
18 February	Health Watch Men's Health Event (Hindu Association)	MK
25 February	Southampton Council of Faiths friendship lunch	Southampton
20 March	OxLep careers	Oxford
27 March	New Forest District Council Community Forum	Lymington
14 April	Vaisakhi	Southampton
26 April	SCOF friendship lunch	

Furthermore, SCAS is a committed anchor institution, and as such we are trusted to have a positive impact on our communities. Using the national Themes, Outcomes and Measures (TOMs) Framework as a tool to measure social value outcomes, we work with the integrated care boards (ICBs) to agree a suite of reportable measures in line with the five-year joint forward plans.

In short, we offer a wide range of opportunities for potential recruits to join our organisation, who might face challenges in accessing other employment options. Our recruitment team targets areas of deprivation, ethnic minorities or those who face barriers to employment and offers opportunities of work for those who have been long-term unemployed.

Our joint working with Stonewall and LGBT+ communities has established a better understanding amongst our staff, improved equal treatment and reduced discrimination. In addition, we offer training and educational activities, volunteering and apprenticeships.

Internally we support our employees with an extensive health and wellbeing programme and have embedded health inequalities into our strategy and improvement programmes for all our teams (operations and corporate staff). We are supporting digital inclusion by moving more and more elements of our services to web-based applications so everyone can use them.

We are collaborating with small and medium-sized local enterprises supporting them through our procurement processes. Our estates and buildings are used to support local communities such as league of friends, schools, faith communities and other charity events.

QUALITY ACCOUNT

The trust publishes a quality account each year at the end of June, providing more information about progress against a set of quality priorities. The document is available on the trust website: www.scas.nhs.uk/about-scas/publications

FINANCIAL PERFORMANCE

The trust's full accounts are attached to this report, providing the detail of our financial performance in 2023/24 with a summary in the Operational and Financial Review (section 3.10). Overall, the group delivered a reportable deficit of £25.1m, with a total operating expenditure of £378.4m.

PERFORMANCE REPORT SIGN-OFF

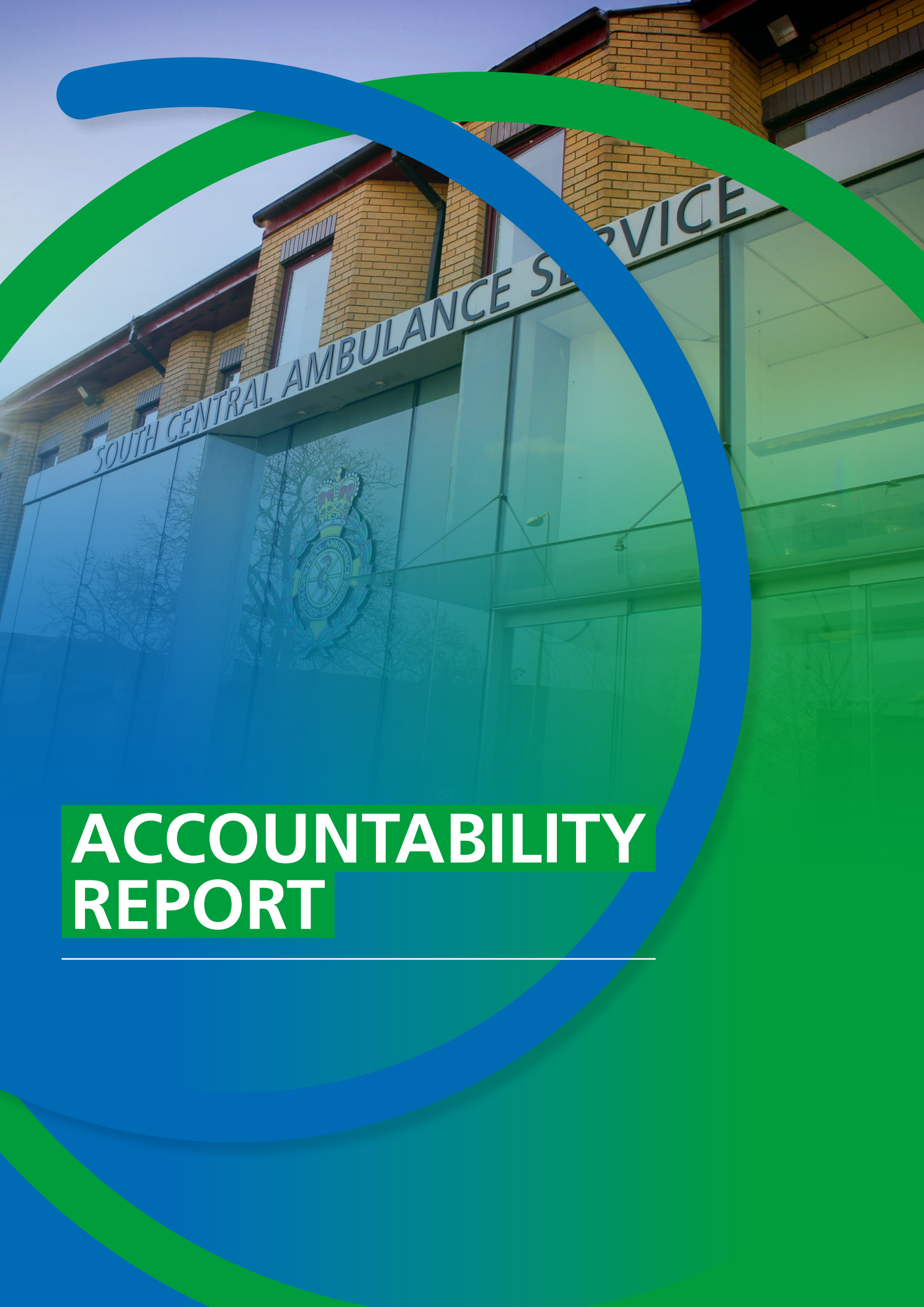
I sign-off this performance report in my capacity as accounting officer.



David Eltringham

Chief Executive Officer

8 July 2024



SOUTH CENTRAL AMBULANCE SERVICE



ACCOUNTABILITY REPORT

3.1 DIRECTORS' REPORT

Background

The trust's board of directors (the board) held six meetings 'in public' between 1 April 2023 and 31 March 2024. All meetings were in person.

The agendas, papers and minutes of board meetings are available on the trust's website: www.scas.nhs.uk/about-scas/our-board/board-meetings

CQC INSPECTION

The Care Quality Commission (CQC) published its latest report on the trust in August 2022 following a full inspection focused on the well-led domain, 999 call centres and frontline services. The report also took account of the November 2021 CQC inspection specific to safeguarding concerns.

The report reduced the trust's overall rating from good to inadequate. Non-emergency patient transport and 111 services were not inspected in 2022 and retain their ratings of good from earlier inspections. CQC highlighted areas of outstanding practice within the trust, particularly in relation to frontline staff and their dedication to patient care.

The trust recognises the important issues highlighted in the CQC report and is fully committed to addressing all these matters as part of a comprehensive improvement programme which continued in 2023/24. The improvement programme includes actions to improve against the NHS England well-led framework and covers board and wider leadership development plans. Information on progress made in 2023/24 is provided in the performance report section of this report.

BETTER PAYMENT PRACTICE CODE

The Trust has fully complied with the requirements of the Better Payment Practice Code in 2023/24. The full details of our performance are disclosed in Note 24.3 of the annual accounts.

DECISIONS TAKEN BY THE BOARD AND DELEGATED TO MANAGEMENT

The board has overall and collective responsibility for the exercising of the powers and the performance of the trust, and its duties include to:

- Provide effective and proactive leadership of the trust
- Ensure compliance with the provider license, constitution, mandatory guidance issued by NHS England, and other relevant statutory obligations
- Set the trust's strategic aims at least annually, taking into consideration the views of the council of governors, ensuring that the necessary resources are in place for the trust to meet its main priorities and objectives

- Ensure the quality and safety of healthcare services for patients, education, training and research delivered by the trust, applying the relevant principles and standards of clinical governance
- Ensure that the trust exercises its functions effectively, efficiently and economically, including in relation to service delivery
- Set the trust's visions, values and standards of conduct and ensure that its obligations to patients and other key stakeholders are delivered

All board members (executive and non-executive) have joint responsibility for decisions of the board and share the same liability. All members also have responsibility to constructively challenge the decisions of the board and help develop proposals on priorities, risk mitigation, values, standards and strategy.

The board delegates certain powers to its sub-committees (not including executive powers unless expressly authorised). The executive team is responsible for the day-to-day running of the organisation and implementing decisions taken at a strategic level by the board.

BOARD OF DIRECTORS BALANCE

The board regularly reviews its composition to ensure that it has the skills and competencies required to enable the trust to fulfil its obligations.

During the year, the board had eight non-executive directors (NEDs), including the chair, and nine executive directors, including the chief executive. Daryl Lutchmaya, chief governance officer joined the organisation and board in April 2023 and Craig Ellis, chief digital officer joined the organisation and board in December 2023.

There were fifteen voting members and two non-voting members on the board in 2023/24.

BOARD OF DIRECTORS PERFORMANCE EVALUATION AND REVIEW

The board reviews its functioning and performance on an on-going basis throughout the year. The trust, as with all other NHS providers, is assessed on an on-going basis by NHS England as part of its regulatory approach. In August 2022 the CQC rated the trust as inadequate in the well-led and safe domains and moved the overall trust rating to inadequate. As a result, in October 2022, the trust was assigned to Segment 4 of the NHS Oversight Framework.

The trust has developed a detailed improvement plan with the support of the NHS England intensive support team through the national recovery support programme. Information on our implementation in 2023/24 is provided in the performance overview section of this report. An improvement programme oversight board was established with executive and non-executive members and progress is reported on at the full board and assurance committees.

The council of governors' nominations committee, supported by the chair, chief governance officer and chief people officer, continues to review the NED element of the board as part of a formal succession planning process. There were no new non-executive director appointments in 2023/24.

The board also has further approaches to assess its collective performance, including through the performance appraisal system. As an example, the 2023/24 appraisals of the chair and NEDs included comprehensive feedback from the trust's governors, board members and stakeholders through a survey approach.

Reviews of the effectiveness of the key board committees (e.g. audit, finance and performance, quality and safety, charitable funds, and remuneration) is a standing item on committee agenda in addition to the annual effectiveness reviews of board committees presented to the board.

GOVERNANCE

The board uses the NHS Foundation Trust Code of Governance as best practice advice to improve governance practices across the trust. Furthermore, the effectiveness of the trust's governance arrangements is regularly assessed, including through internal audit. The trust was compliant with all aspects of the code of governance during 2023/24.

An external NHS England review of governance was published in October 2022 which made a series of recommendations. All recommendations have been accepted by the trust as part of the overall improvement plan, including the establishment of a finance and performance committee and a review of the over-arching corporate governance framework. During 2023/24, the trust continued to action and embed the overall improvement plan.

The trust was compliant with its constitution at all times during 2023/24.

The board operates within a comprehensive governance structure with robust reporting arrangements, which facilitate good information flows between the board of directors, its assurance committees, and the council of governors.

The trust maintains a register of board members' interests, gifts and hospitality, and this is presented on an annual basis at one of the trust's board meetings in public. Board members are also asked to declare any new interests at each meeting of the board or highlight any existing interest that might be relevant to the discussions at that meeting.

The board members register of interests can be found on our website at: www.scas.nhs.uk/about-scas/our-board/scas-board-members

The board continues to apply the fit and proper person requirement regulations and was compliant with the new NHS England Fit and Proper Person Framework issued in August 2023 by the deadline of 31 March 2023, satisfying itself that all current and newly appointed board members fulfil the requirements. At each board meeting in public, board members are asked to declare whether there are any new factors which may impact on their ability to be regarded as 'fit and proper'.

NON-EXECUTIVE DIRECTORS

Non-executive directors (NEDs) are members of the board of directors. They are not involved in the day-to-day operational management of the organisation but are instead guardians of the governance process and monitor executive activity as well as contributing to the development of strategy. They have four specific areas of responsibility – strategy, performance, risk, and people – and should provide independent views on resources, appointments, and standards of conduct.

NEDs have a particular duty to ensure appropriate challenge is made, and that the board acts in the best interests of the public. They should:

- Bring independence, external skills and perspectives, and challenge to strategy development
- Scrutinise the performance of, and hold to account, the executive management in meeting agreed objectives, receive adequate information, and monitor the reporting of performance
- Satisfy themselves as to the integrity of financial, clinical and other information, and that financial and clinical quality controls and systems of risk management and governance are robust and implemented
- Be responsible for determining appropriate levels of remuneration of executive directors and have a prime role in appointing, and where necessary removing, executive directors, and in succession planning

The chair is one of the non-executive directors and is personally responsible for the leadership of the board of directors and the council of governors, ensuring their effectiveness on all aspects of their role and setting their agenda. During 2023/24 the trust had eight serving and voting non-executive directors, all of whom are independent:

NED	Date appointed to FT Board	Current term of office	Term
Prof Sir Keith Willett (Chair)	1 April 2022	31 March 2025	First
Sumit Biswas (Deputy Chair)	1 July 2016	30 June 2025	Third
Les Broude (Senior Independent Director)	1 February 2018	31 January 2026	Third
Nigel Chapman	1 March 2022	28 February 2025	Third
Ian Green	1 July 2020	30 June 2026	Second
Dr Anne Stebbing	1 April 2018	31 March 2024	Second
Michael McEnaney	1 January 2023	19 December 2025	First
Dr Dhammika Perera	1 February 2023	28 February 2026	First

Details of each non-executive director board member, including the register of declared interests, can be seen on the trust's website at www.scas.nhs.uk/about-scas/our-board/scas-board-members

EXECUTIVE DIRECTORS

The executive directors are responsible for the day-to-day running of the organisation, and the chief executive, as accounting officer, is responsible for ensuring that the organisation works in accordance with national policy and public service values and maintains proper financial stewardship. The chief executive is directly accountable to the board for ensuring that its decisions are implemented.

At the end of the 2023/24 financial year there were seven voting executive directors on the trust board. David Eltringham took on formal responsibilities as chief executive/accounting officer from 1 April 2023.

Executive Director	Position
David Eltringham	Chief Executive (from 1 April 2023)
Dr John Black	Chief Medical Officer
Paul Kempster	Chief Operating Officer
Jill Lanham*	Director of Digital (until 30 July 2023)
Craig Ellis*	Chief Digital Officer (from 18 December 2023)
Mike Murphy	Chief Strategy Officer
Aneel Pattni	Chief Finance Officer
Stuart Rees	Interim Director of Finance
Melanie Saunders	Chief People Officer
Prof Helen Young	Chief Nurse & Executive Director of Patient Care
Daryl Lutchmaya*	Chief Governance Officer (from 17 April 2023)

* *Non-voting.*

Details of each executive director board member, and the register of interests for all members, can be seen on the Trust's website at <https://www.scas.nhs.uk/about-scas/our-board/scas-board-members>

BOARD ASSURANCE COMMITTEES

The board has six committees: audit, quality and safety, finance and performance, people and culture, remuneration, and charitable funds. The assurance committees continued to hold hybrid meetings during the year.

The audit and quality and safety committees jointly oversee governance, quality and risk within the organisation and provide assurance to the board.

The **audit committee** also seeks assurance that financial reporting and internal control principles are applied. Its members at the end of 2023/24 were Michael McEnaney (Chair), Dr Dhammika Perera and Les Broude and four meetings were held during 2023/24.

The main focus of the **quality and safety committee** is to enhance board oversight of quality performance, and probe quality and care issues. Its members at the end of 2023/24 were Dr Anne Stebbing (Chair), Sumit Biswas and Dr Dhammika Perera. Six meetings were held during 2023/24.

The **people and culture committee** (which met on seven occasions during the year), provides the board with assurance on all aspects of people, culture, organisational development and education, supporting the provision of safe, high quality, patient-centered care. Its members were Ian Green (Chair), Sumit Biswas and Dr Anne Stebbing.

The **finance and performance committee** provides assurance to the board in scrutinising the financial, business infrastructure and operational performance of the trust. Its members were Les Broude (Chair), Nigel Chapman and Ian Green. Overall responsibility for the trust's finances is vested in the board of directors. Ten meetings were held during 2023/24.

The **remuneration committee** is responsible for ensuring that a policy and process for the appointment, remuneration and terms of service, and performance review and appraisal, of the chief executive, executive directors and senior managers are in place. Its members at the end of 2023/24 were Sumit Biswas (Chair), Ian Green, Dr Anne Stebbing and Professor Sir Keith Willett. Seven meetings were held during 2023/4.

The **charitable funds committee** acts with delegated authority from the board (the corporate trustee) to ensure that the South Central Ambulance Charity operates with appropriate governance. Its members at the end of 2023/24 were Nigel Chapman (Chair), Michael McEnaney and Dr Dhammika Perera. Four meetings were held during 2023/24.

BOARD MEMBER ATTENDANCE AT MEETINGS

The attendance at meetings during 2023/24 of those who have served on the board, and reflecting their membership of the various committees, is as follows:

	Trust Board	Audit Committee	Quality and Safety Committee	People and Culture Committee	Finance and Performance Committee	Remuneration Committee	Charitable Funds Committee
Total meetings	6	6	6	6	10	7	4 + 1 special meeting
NON-EXECUTIVE DIRECTORS							
Prof Sir Keith Willett (Chair)	6/6	NA	NA	NA	NA	7/7	NA
Sumit Biswas	6/6	6/6	6/6	6/6	NA	7/7	NA
Les Broude	6/6	6/6	NA	NA	10/10	NA	3/4
Nigel Chapman	5/6	NA	N/A	NA	10/10	NA	4/4 + special meeting
Ian Green	5/6	NA	NA	5/6	8/10	5/7	4/4
Dr Anne Stebbing	6/6	NA	6/6	6/6	NA	7/7	NA
Mike McEnaney	5/6	6/6	NA	NA	NA	NA	3/4 + special meeting
Dr Dhammika Perera	5/6	6/6	6/5	NA	NA	NA	3/4 + special meeting

	Trust Board	Audit Committee	Quality and Safety Committee	People and Culture Committee	Finance and Performance Committee	Remuneration Committee	Charitable Funds Committee
EXECUTIVE DIRECTORS							
David Eltringham	05-Jun	04-Apr	1	NA	02-Oct	02-Jul	NA
Stuart Rees	04-Apr	NA		NA	07-Jul	NA	2/3 + special meeting
Dr John Black		NA	03-Jun	NA	NA	NA	
Paul Kempster	06-Jun	NA	NA	01-Jun	05-Jun	NA	NA
Paul Kempster	06-Jun	03-Mar	NA	NA	09-Oct	NA	NA
Mike Murphy	05-Jun		NA	NA	01-Oct	NA	2/4 + special meeting
Aneel Pattni	0/6	NA		0/6	06-Oct	0	NA
Daryl Lutchmaya	05-Jun	NA	NA	06-Jun	2/10 (not a F&PC member)	06-Jul	0
Melanie Saunders	03-Jun	6/6	05-Jun	03-Jun	NA	NA	NA
Prof Helen Young	06-Jun			NA	4/4 (Joined SCAS in Dec 2023)		NA
Craig Ellis	02-Feb						NA - Only joined CFC recently

3.2 COUNCIL OF GOVERNORS

The council of governors (CoG) plays an essential role in the governance of the trust, providing a forum through which the board of directors is accountable to the local community.

The trust's constitution, reflecting relevant legislation, sets out the key requirements in respect of the functioning of the council, whose general functions are to:

- Hold non-executive directors (NEDs) individually and collectively to account for the performance of the board of directors; and
- Represent the interests of the members of the trust as a whole and the interests of the wider public

SCAS became a foundation trust on 1 March 2012; the period 1 April 2022 to 31 March 2023 therefore represented the eleventh full year of working for the council of governors.

Council of governors meetings were held in person during 2023/24. A key focus centred on member and public engagement events that were undertaken in person throughout the year. Throughout the year, the council has continued to deliver its statutory duties and to retain its focus on strong governance and accountability.

MEMBERSHIP OF THE COUNCIL

The council is chaired by the trust chair, in accordance with the Foundation Trust Code of Governance, and has a full composition of 28 governors, as follows:

- 15 elected public governors across four constituencies (Hampshire, Berkshire, Oxfordshire and Buckinghamshire)
- Six elected staff governors
- Three appointed local authority partner governors
- Two appointed clinical commissioning group partner governors
- One appointed partner governor representing the air ambulance charities
- One elected community first responder (CFR) governor

During the year, elections for both lead and deputy lead governor were held with Helen Ramsay succeeding Barry Wood as lead governor. Mark Davis was re-elected to continue to serve for a further two-year term from 1 March 2023. The review period ended with 24 governors in place and four vacancies. Further elections to the council will be held in autumn 2024.

During the year the council approved a constitutional amendment to increase the number of public governor constituencies from four to five. The new constituency covers the 'Rest of England and Wales' and took effect from 1 March 2023.

Details about each governor, including biographies and declared interests, can be seen on the trust's website at: www.scas.nhs.uk/about-scas/council-of-governors

Formal meetings of the council

Four formal meetings of the council were held during 2023/24, including one extraordinary meeting held in June 2023 to approve the renewal of Ian Green's non-executive director term convening on 31 July 2023.

All formal meetings were held in public, and in accordance with the trust's constitution (i.e. were fully quorate). Each meeting was chaired by the trust chair, and was well attended by board members, including NEDs.

Details of all council meetings in public can be found at: www.scas.nhs.uk/about-scas/council-of-governors/council-of-governor-meetings

In addition to the formal meetings, additional working meetings were held, including:

- **December 2023** – NHS trust governor briefing
- **January 2024** – 111/Urgent care pathways briefing
- **February 2024** – BOB ICB primary care strategy - briefing session
- **January 2024** – Fit for the Future webinar

Attendance at meetings for all governors who served in 2023/24

Governor	Constituency	Current term of office	Formal Council meetings	Workshops with Board of Directors
Mike Appleyard	Public – Bucks	1/3/2021 - 28/2/2027		
Andy Bartlett	Public – Hampshire	1/3/2021 – 29/2/2024		
Loren Bennett	Staff – PTS	1/3/2021 – 29/2/2024		
Stephen Bromhall	Public – Bucks	1/3/2021 – 29/2/2024		
Rachael Cook	Staff – 999 EOC	1/3/2021 – 29/2/2027		
Anne Crampton	Partner – LA	1/4/2021 - 31/03/2024		
Mark Davis	Public – Berkshire / Deputy Lead Governor	1/3/2020 – 28/2/2026		
Claire Dobbs	Partner – Charity	1/10/2020 – 30/9/2027		
Timothy Ellison	CFR Governor	1/3/2023 - 28/2/2026		
Hilary Foley	Public – Hampshire	1/3/2020 – 28/2/2026		
Graeme Hoskin	Partner – LA	1/3/2021 – 29/2/2027		
Tariq Khan	Staff Governor – NHS111			
Loretta Light	Public – Oxfordshire	1/3/2021 – 29/2/2024		
David Luckett	Public – Hampshire	1/3/2021 – 29/2/2027		
Charles McGill	Public – Hampshire	1/3/2021 – 29/2/2027		
Tony Nicholson	Public – Hampshire	1/3/2021 – 29/2/2027		
Mark Perryman	Public – Hampshire	1/3/2021 – 29/2/2024		
Helen Ramsay	Public – Oxfordshire	1/3/2020 – 28/2/2026		
Ian Sayer	Staff – 999 North	1/3/2021 – 29/2/2024		
Alan Weir	Staff Governor: Corporate/Support/Other	1/3/2023 - 28/2/2026		
David Wesson	Public – Oxfordshire	1/3/2021 – 29/2/2027		
Barry Wood	Partner – LA	1/7/2019 – 30/6/2025		

DUTIES AND FUNCTIONS

Delivery of specific statutory duties

The governors have a range of specific statutory duties, and all of the statutory duties relevant to 2023/24 were satisfactorily discharged.

Executive Director		Position
Receive annual accounts, auditor's report and annual report	✓	The annual accounts and reports were received at the council meeting in public held in July 2023.
External audit	✓	Received detailed information on the follow up of external audit findings in October 2023.
Directors must have regard to governors' views when preparing the forward plan	✓	The council and board have held strategy sessions, including the annual joint strategy workshop at which the trust's future plans were discussed.
Appoint and, if appropriate, remove the other non-executive directors (NEDs)	✓	In 2023/24 there were no new NED appointments. The renewal of Ian Green's NED term was approved. The extension of Les Broude's term was agreed.
Decide remuneration and terms of conditions for the chair and other NEDs	N/A	No changes to the terms and conditions for the chair and other NEDs were made in 2023/24.
Approve significant transactions	N/A	No significant transactions required approval in 2023/24.
Approve an application by the trust to enter into a merger, acquisition, separation or dissolution	N/A	No such applications occurred in 2023/24.
Decide whether the trust's non-NHS work would significantly interfere with its 'principal purpose'	N/A	This was not required during 2023/24.

Delivery of other duties and functions of the council

There are general duties for governors in relation to holding the board of directors to account for the performance of the Trust via the NEDs, and in representing the interests of the members and the public.

A range of mechanisms are in place to support the governors with their holding to account role, including (but not exclusive to):

- All formal meetings of council include an update from the chief executive on key strategic issues and operational performance, with an opportunity for governors to ask questions. The format of council meetings allows governors to receive direct feedback from NEDs on how they seek assurance in holding executive directors to account for improving the performance of the trust, and to ask questions in this regard
- Six board meetings in public are held each year, and governor attendance at these has been strongly promoted. Governors are able to ask questions at meetings, with responses recorded in detail in the board minutes
- The trust ensures that governors normally receive papers for board meetings one week in advance of scheduled meetings
- Governors are invited to attend and observe meetings of board assurance committees: audit, charitable funds, quality and safety, finance and performance and people and culture
- Governors have an assigned NED 'buddy' to help develop their understanding of how the NEDs seek assurance over the day-to-day running of the organisation
- Governors have a detailed involvement in the appraisal of the chair and NEDs
- Information is regularly circulated by the company secretariat to keep governors up-to-date on key trust issues, developments, and performance, with any questions and comments being responded to as appropriate

The work of the membership and engagement committee has been key to the governors' other general duty of representing the interests of the members and the public. Engaging with the public had been particularly challenging during the Covid-19 pandemic, with technology being utilised to increase opportunities for engagement with trust members and members of the public in order to ascertain their views on the trust. However, several public events were held in person in early 2023 to encourage engagement and interest in the work of the trust.

COUNCIL SUB-COMMITTEES

The council has two formal sub-committees: the nominations committee and the membership and engagement committee. Details of their meetings and work programmes are explained below.

Nominations committee

One of two formal sub-committees, the nominations committee is chaired by the trust chair and has five other members from amongst the governors (the lead governor and one governor each from the categories of public, staff, CFR and appointed partner).

The nominations committee met on one occasion during 2023/24 and considered:

- The renewal of NED terms for Ian Green
- An extended renewal term for Les Broude

Membership and engagement committee

The membership and engagement committee's (MEC) primary role is to recommend strategies to the council of governors for the recruitment of, and engagement with, trust members. The committee ended the year with 10 members, comprising six public governors, one community first responder governor, two staff governors and one appointed partner governor.

The committee met on three occasions during 2023/24 and continued:

- To review the approach for engaging with trust members (including through engagement events, social media and governor-led public talks and webinars on key topics); and
- To consider the future strategy for SCAS membership engagement, in particular those groups that are under-represented.

GOVERNOR SUPPORT, TRAINING AND DEVELOPMENT

The trust has a formal duty to ensure that governors are equipped with the skills and knowledge they require to undertake their role; during the course of the year the trust has supported governors in this regard. In addition to the mechanisms outlined to support the general duties of governors, the trust has:

- Provided opportunities for governors to develop their understanding of NHS policy and current challenges through encouraging access to the NHS Providers webinars aimed at NHS governors across the UK
- Provided the opportunity for some SCAS governors to attend the NHS provider governor conference in The Kia Oval, London on Tuesday 23 May 2023
- Arranged an online development session with the council of governors on the BOB ICB primary care strategy on Tuesday 20 February 2024
- Provided opportunity for governors to attend the BLMK ICB governor strategy session on Thursday 14 December 2023

- Arranged three briefing sessions for governors on the Fit for Future strategy - one in December 2023 (launch of the refreshed SCAS strategy 'Fit for the Future' webinar) and two in person in January 2024 and April 2024
- Arranged a further briefing session for governors in January 2024 for the 111/Urgent care pathways
- Provided opportunity for governors to attend the HloW ICB governor strategy update session on Tuesday 14 February 2024
- Arranged a new governor induction session with new and existing governors on Monday 18 April 2024
- Issued regular briefings and bulletins on SCAS and the wider NHS

CONCLUSIONS AND PRIORITIES FOR 2023/24

The council continues to play an important part in contributing to the overall success of the trust. It has effectively delivered all the relevant statutory duties for the year, including holding the NEDs to account for the performance of the trust and appointing new non-executive directors, and being involved as a key stakeholder in the appointment of a new chief executive.

Governors continue to have a good working relationship with the board of directors, and directors regularly attend council meetings to answer questions, participate in discussions, and help the governors deliver their statutory duties. In turn, the trust has benefitted from the perspectives brought by a diverse group of governors.

Being fully cognisant of CQC recommendations, the council of governors approved the following priorities in respect of the quality accounts:

1. Engagement – developing arrangements further for engaging in a meaningful way with the trust's membership (public and staff) and ensuring that the interests of both members and the public are suitably represented, and their views brought to the attention of the trust. This will include:

- Continuing to focus on engaging more effectively with younger people and 'seldom heard' groups, as part of in-person events
- Ensuring that the trust's representation and engagement work continues to take account of the changing NHS landscape and effectively conveys the strategic themes and ambitions of the trust over the coming year
- Creating a proactive campaign to raise awareness of the public, staff and CFR elections being held in autumn 2023.

2. Holding to account – as part of an integrated care system, ensuring that governors are kept informed of progress over the delivery of system-wide priorities, and the trust's contribution to this. This will enable governors to maintain a strong focus on holding the board to account, via the NEDs, for the performance of the trust.

3. Working effectively – implementing the development action plan, based on governor survey feedback. This will focus on enhancing the performance of the council, the effectiveness of meetings and the continued development of governors and their relationship with the board.



3.3 MEMBERSHIP AND PUBLIC ENGAGEMENT

NHS foundation trusts (FTs) were created in 2004 with the objective of working more closely with their local communities to ensure services meet the needs of current and future patients. SCAS NHS FT was established in March 2012 and our membership continues to be an asset for the organisation in ensuring that the voices of our local communities are heard and reflected in how SCAS is run and services are delivered.

The trust is committed to engaging with its public and staff members, and the wider public, and therefore provides opportunities for our governors, who represent our members and the wider public, to communicate and engage with them and to understand their views and improve diversity in its membership representation.

TRUST MEMBERSHIP

Public Constituency	2023/24
Berkshire	843
Buckinghamshire	691
Hampshire	1675
Oxfordshire	857
Rest of England and Wales	334
Out of Trust area	4
Total public members	4404
STAFF CONSTITUENCY	
Total staff members	4449
Total	8853

ENGAGEMENT WITH TRUST MEMBERSHIP AND PUBLIC

SCAS continues to communicate and engage with our membership and the wider public.

The trust uses a customer relationship management (CRM) system which holds our membership data and enables us to analyse and monitor our membership and send out communications. We work to ensure that our membership is as representative as possible of the communities we serve. An e-bulletin is sent to our members once a month with the latest news stories, information and updates. In 2024, we also set up and sent out a monthly, dedicated e-bulletin to governors, to ensure that they are well informed with the latest SCAS news to support their community engagement.

We run a series of talks called “Your Health Matters” for our members and the wider public. On 13 December 2023, we ran a talk in collaboration with Oxford University Hospitals NHS Foundation Trust (OUH) on the challenge of trauma, which explored the need for coordinated multidisciplinary care delivered to tight timelines in a resource limited environment and outlined the achievements, limitations, and aspirations of trauma care. The talk was held in person at the John Radcliffe Hospital, Oxford. Speakers included Mark Ainsworth-Smith, consultant pre-hospital care practitioner, SCAS, John Black, chief medical officer, SCAS, and Bob Handley, consultant orthopaedic trauma surgeon, Oxford University Hospitals NHS Foundation Trust. The talk was well attended with up to 100 public and staff members attending.

We continue to build partnerships with healthcare partners and other stakeholders in our region, within the integrated care systems, and encourage collaboration and joined up working. As part of the trust's ongoing stakeholder engagement work, we send out a bulletin to stakeholders bi-monthly. We have set up a stakeholder management group to ensure the stakeholder engagement element of the SCAS communications and engagement strategy is delivered in a coordinated manner, with relevant departments working closely together. The group will have oversight of the management and delivery of stakeholder engagement across the trust.

Public and staff governor elections ran from September to December 2023 and February to May, 2024, with an election campaigns launched in the summer of 2023 and autumn of 2023 to promote nominations to our membership. The campaigns used social media and other channels, a range of images and messages that promoted diversity and focused on the qualities needed to become a governor.

We ran several events over the year, including visits to community groups and third sector organisations and coordinated larger emergency service days. Staff volunteer to attend events and are supported by SCAS community first responders, in collaboration with the SCAS charity, as well as recruitment, patient experience and our learning disability specialist. A monthly core meeting has been set up to coordinate collaborative working and event planning across the trust.

We ran a training session delivered by NHS Elect to help Governors understand the real benefits of engagement and how to communicate and engage across their networks, with members and the wider public.

To enable governors to understand how their engagement work can make a real difference to SCAS in reducing healthcare inequalities, and recruitment of a membership that is representative, we have also set up a governor working group. Governors should endeavour to engage with people from inclusion groups and deprived areas to help determine their views to key healthcare inequalities questions. Engagement with these parts of the population can provide key insights for SCAS to help with addressing healthcare inequalities.

In the first instance, we want to understand diversity in our local area and build relationships and opportunities for partnerships and collaboration. Therefore, this has been the focus of engagement so far. Our business intelligence team has correlated data on demand and areas of deprivation to help us to understand which communities are most profoundly affected by health inequalities so that we can engage with them for feedback and share information on access to services.


For this purpose, SCAS is working in partnership with partners and stakeholders in the integrated care system including integrated care boards (BOB, HIOW, MKLB, Frimley), NHS trusts, association of ambulance chief executives (AACE), healthcare providers, Resuscitation Council UK, local authorities, health innovation networks, community engagement workers, charities, food banks and food larders, to engage with local populations to get a better understanding about how they access healthcare and subsequently improve outcomes.

SCAS has set up a forum to facilitate a round table discussion with other foundation trust staff members who are responsible for public and membership communication and engagement, to improve networking, collaboration, share ideas and overcome challenges together. This is held bi-monthly on Teams and has been well received by other FTs.

Contacting a SCAS governor or board director

If a foundation trust member or member of the public wishes to contact one of the governors or directors at SCAS, please contact the Membership Office in the following ways:

 By email: getinvolved@scas.nhs.uk

 By phone: **01869 365000**

 By post: **FREEPOST Communications – Membership**
South Central Ambulance Service NHS Foundation Trust
Freepost RSJY-USUX-GKBE
7-8 Talisman Business Centre
Talisman Road
Bicester
Oxfordshire
OX26 6HR

3.4 STAFF REPORT

Our workforce

Throughout 2023/24 we have seen really positive changes across our workforce in a number of different areas. We have seen good success rates with the recruitment into our clinical co-ordination centres (CCCs) and the lower numbers of leavers has improved stability in our teams leading to improvements across all areas. We have been very focused on increasing the number of clinicians both on the road and in our clinical coordination centres. We have recruited international nurses for the first time and have now almost eliminated our clinical vacancies in the call centres. International paramedics have joined us from several countries including Australia, New Zealand and South Africa.

We are delighted with the reduction of sickness absence and the work of our health and wellbeing team, as well as our line managers, cannot be under-estimated with regards to supporting a healthy and happy workforce.

The Mutually Agreed Resignation Scheme (MARS) gave SCAS employees the opportunity to voluntarily resign and receive a severance package under a settlement agreement.

If an employee resigns under MARS it leaves a vacancy which, as their role is not redundant, means during any further restructure other employees have the opportunity to fill the roles left vacant by an employee resigning, thereby retaining experienced staff and avoiding (or reducing) the cost of any structural changes going forward.

We were aware of our exit from the Sussex PTS contract and the need to make financial savings, and MARS will support the Trust in developing the structures it needs to be financial sustainable in future, and in reviewing the corporate and support services structures.

WORKFORCE STATISTICS FOR KEY SERVICES:

999 Frontline

The ongoing development of our workforce and the recruitment of additional people to our 999 frontline services continued to be a key challenge in 2023/24. Over the year, we welcomed 239 new 999 frontline recruits. Annual staff turnover in 999 frontline services as of 31 March 2024 was 13% (18% 31 March 2023); the vacancy rate was 23% (22% 31 March 2023). This increase in vacancy rates is a mixture of increasing establishment and challenges with retention and recruitment.



Emergency Operations Centre (EOC)

Maintaining an effective emergency contact centre environment and the expansion of our overall establishment within the EOC were our key challenges in 2023/24. Over the year, we welcomed 176 new EOC recruits, including 14 international clinical support desk practitioners to help improve our 'hear-and-treat' rate. Annual staff turnover in EOC made significant improvements, falling from 61% in 2022/23 to 37% as of 31 March 2024; the vacancy rate in 2023/24 continued to be around zero.

NHS 111

In 2023/24 we welcomed 292 new recruits to NHS 111. Annual staff turnover in NHS 111 on 31 March 2024 improved to 59%, having been at 78% as of 31 March 2023; the vacancy rate was 28% (24% 31 March 2023). This increase in vacancy rates is a mixture of increasing establishment and challenges with retention and recruitment.

Patient Transport Service (PTS)

In 2023/24 we welcomed 181 new PTS recruits, including 30 apprentices. Annual staff turnover in PTS on 31 March 2024 was 30% (31% 31 March 2023); the vacancy rate was 23% (22% 31 March 2023). The PTS Surrey contract was ended on 31 March 2024.

Service	Headcount	
	31/03/2023	31/03/2024
999 Frontline	2,086	2,053
EOC	362	518
NHS 111	544	566
Operational Support Services	168	279
Patient Transport Services	821	787
Commercial Logistics	46	27
Corporate Support Services	574	510
Total	4,601	4,740

Further data on the NHS workforce, including data by trusts, can be found at: digital.nhs.uk/data-and-information/publications/statistical/nhs-workforce-statistics

Average number of employees (WTE basis) (Audited)

Staff group	2022/23		2023/24	
	Permanent WTE	Other WTE	Permanent WTE	Other WTE
Medical and dental	1	0	2	0
Ambulance staff	2,810	0	2,910	0
Administration and estates	1,140	24	1,236	12
Healthcare assistants and other support staff	10	0	4	0
Nursing, midwifery and health visiting staff	115	5	135	11
Nursing, midwifery and health visiting learners	0	0	0	0
Scientific, therapeutic and technical staff	14	0	10	1
Healthcare science staff	0	0	0	0
Social care staff	0	0	0	0
Other	0	0	0	0
Total average numbers	4,090	29	4,298	24

Average staff numbers for the trust's subsidiary, South Central Fleet Services Limited, as at 31 March 2024 are 39.72 (40 in 2022/23), of which 32.95 were permanent employees (38 in 2022/23) and 6.77 'other' (four in 2022/23).

Sickness absence

The overall standard sickness rate for 2023/24 significantly reduced, falling from 8.9% (2022/23) to 6.6% which equated to 18 days lost per person (19 days lost in 2022/23).

The long-term sickness rate for 2023/24 was 3.7% (4.0 % in 2022/23), with the short-term rate being 2.8% (3.7% in 2022/23). The highest reason for sickness is illness due to mental health (which includes both work and personal-related mental ill health), followed by musculoskeletal problems. Improving attendance at work will remain a focus for the coming year.

Service	Sickness Rate %	
	2022/23	2023/24
999 Frontline	10.1 %	7.2 %
EOC	8.7 %	6.3 %
NHS 111	11.4 %	7.1 %
Operational Support Services	5.2 %	4.7 %
Patient Transport Services	10.5 %	8.0 %
Commercial Logistics	6.1 %	3.3 %
Corporate Support Services	3.0 %	3.2 %
Trust Total	8.9 %	6.6 %

Workforce diversity and inclusion profile

As of 31 March 2024, the trust employed a total of 4633 staff of those:

- 54% of our workforce are women (Table 1 male & female (declared) headcount)
- 5.4% of our staff are from Black, Asian, or Ethnic (BAME) and mixed heritage backgrounds (Table 2)
- 91.3% of our staff are aged between 20 and 60 years old (Table 3)
- 7.7% of our staff declare a disability at the point of recruitment (Table 4)
- 7.7% of our staff are Lesbian, Gay, Bisexual, Transsexual (LGBT+) (Table 5)
- 81.5% of staff follow a religion/belief (including atheism) (Table 6)
- Men have a greater mean hourly pay rate than women by a gap of 4.88% and the median hourly pay is also slightly greater for men by a gap of 0.78% (Table 7)

Gender (male/female)

Breakdown of staff in the trust by male and female

Gender	31/03/2023		31/03/2024	
	Headcount	%	Headcount	%
Female	2,516	55%	2,507	54%
Male	2,085	45%	2,126	46%
Total	4,601		4,633	

What is worth noting is the proportion of female workforce has gradually increased over the last five years (negligible 1% dip this year) and overtook the male staff population in 2020.

The gender split of non-executive directors at the end of 2023/24 was:

Female: 1 (14%)
 Male: 6 (86%)

The gender split of executive directors at the end of 2023/24 was:

Female: 3 (27%)
 Male: 8 (73%)

SCAS defines senior managers as members of the board, comprising non-executive and executive directors. The gender split for the board at the end of 2023/24 was:

Female: 4 (22%)
 Male: 14 (78%)

Ethnicity

Breakdown of staff in the trust by ethnicity

Ethnic group	31/03/2023		31/03/2024	
	Headcount	%	Headcount	%
A White - British	3,829	83%	3,887	84%
B White - Irish	239	5.2%	247	5.3%
C White - Any other White background				
D Mixed - White & Black Caribbean	75	1.6%	74	1.6%
E Mixed - White & Black African				
F Mixed - White & Asian				
G Mixed - Any other mixed background				
H Asian or Asian British - Indian	78	1.7%	85	1.8%
J Asian or Asian British - Pakistani				
K Asian or Asian British - Bangladeshi				
L Asian or Asian British - Any other Asian background				
M Black or Black British - Caribbean	75	1.6%	74	1.6%
N Black or Black British - African				
P Black or Black British - Any other Black background				
R Chinese	19	0.4%	18	0.4%
S Any Other Ethnic Group				
Z Not Stated	286	6.2%	248	5.4%
Total	4,601		4,633	

There has been no change in relation to the Black, Asian & Minority Ethnic (BAME) staff from 5.4% last year to 5.4% this year.

Age

Age profile of staff in the trust

Age profile	31/03/2023		31/03/2024	
	Headcount	%	Headcount	%
<20	86	1.9%	85	1.8%
20-30	1,148	25.0%	1,154	24.9%
31-40	1,089	23.7%	1,095	23.6%
41-50	980	21.3%	986	21.3%
51-60	993	21.6%	997	21.5%
61-70	292	6.3%	303	6.5%
71+	13	0.3%	13	0.3%
Total	4,601		4,633	

The majority of our staff are aged between 20 – 60, with the highest proportion in the 20 – 30 age brackets.

Disability

Breakdown of staff in the trust by disability

Age profile	31/03/2023		31/03/2024	
	Headcount	%	Headcount	%
Yes	295	6.4%	357	7.7%
No	3,51	81.5%	3,745	80.8%
Not declared	555	12.1%	531	11.5%
Total	4,601		4,633	

The declaration rate for disability has increased (by 1.3%) from 6.4% in 2022/23 to 7.7% in 2023/24. The total number of staff not declaring a disability has decreased by from 12.1% to 11.5% in 2023/24.

Sexual orientation

Breakdown of staff by sexual orientation

Sexual orientation	31/03/2023		31/03/2024	
	Headcount	%	Headcount	%
Heterosexual or straight	3,653	79.4%	3,743	80.8%
Gay or lesbian	208	4.5%	221	4.8%
Bisexual	115	2.5%	119	2.6%
Other sexual orientation not listed	10	0.2%	12	0.3%
Undecided	9	0.2%	7	0.2%
Not stated	606	13.2%	531	11.5%
Total	4,601		4,633	

The majority of staff are heterosexual/straight (80.8%), an increase from 79.4% from 2022/23. The number of LGBT+ staff has increased from 7.2% to 7.7% in 2023/24. The number of people not stating their sexual orientation has fallen from 13.2% to 11.5% in 2023/24.

Religion and belief

Breakdown of the most held religions/belief at the trust

Age profile	31/03/2023		31/03/2024	
	Headcount	%	Headcount	%
Christianity	1,929	41.9%	1,936	41.8%
Atheism	1,217	26.5%	1,262	27.2%
Islam	37	0.8%	39	0.8%
Hinduism	21	0.5%	21	0.5%
Buddhism	14	0.3%	18	0.4%
Sikhism	8	0.2%	9	0.2%
Judaism	7	0.2%	11	0.2%
Other	458	10.0%	478	10.3%
Not declared	910	19.8%	859	18.5%
Total	4,601		4,633	

Over 81% of staff held a religious or philosophical belief.

Gender pay analysis

As of 31 March 2024, there were 46% (2,126 staff) male employees and 54% (2,507 Staff) female employees.

Mean and median pay gap (hourly rate)

	Male	Female	% Gap
Mean Gender Pay Gap (hourly rate)	£18.85	£17.93	4.88%
Median Gender Pay Gap (hourly rate)	£16.26	£16.13	0.78%

The table above shows that men have a greater mean hourly pay rate than women by a gap of 4.88%. This means that the gap had reduced by 0.91% from the previous year when the gap was 5.79%.

The median hourly pay is also slightly greater for men by a gap of 0.78%. This is an increase from the previous year by 0.18% when the median gap was 0.50%.

Table (8) shows the changes over a five-year period. We are returning to 2019 levels, which could suggest an impact due to the pandemic and other contributory factors such as the drop in workforce and reduction of national services.

Mean and median pay gap over five-year period

	2019	2020	2021	2022	2023	2024
Mean	2.7	0.74	-9.7	2.41	5.79	4.88
Median	0.72	0.22	-2.19	0.7	0.5	0.78

STAFF COSTS

Staff costs (Audited)	2023/24	2022/23
	Total	Total
	£000	£000
Salaries and wages	158,684	159,491
Social security costs	17,958	18,050
Apprenticeship levy	873	835
Employer's contributions to NHS pensions	30,563	28,217
Temporary staff (including agency)	9,283	12,756
Total gross staff costs	217,361	219,349
Of which		
Costs capitalised as part of assets	-	-

Expenditure on consultancy was £1,115k (2021/22 £459k) (see Note 5.1 in the Accounts section).

Reporting of compensation schemes

The Group had 17 compensation packages worth £466k in 2023/24 (2022/23: 3, £41k)

Prior Year 2022/23			
Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000			
£10,000-£25,000	3		3
£25,001-£50,000			
>£50,001			
Total number of exit packages by type	3	0	3
Total resource cost (£'000s)	41	0	41

Current Year 2023/24			
Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000		3	3
£10,000-£25,000		7	7
£25,001-£50,000		4	4
>£50,001		3	3
Total number of exit packages by type	0	17	17
Total resource cost (£'000s)	0	466	466

The Group had 17 other non-compulsory departure costs worth £466k in 2023/24 (2022/23: nil)

Executive Director	Agreements Number	Total value of Agreements £000
Voluntary redundancies including early retirement contractual costs		
Mutually agreed resignations (MARS) contractual costs	17	466
Early retirements in the efficiency of the service contractual costs		
Contractual payments in lieu of notice		
Exit payments following employment tribunals or court orders		
Non-contractual payments requiring HMT approval (special severance payments)*		
Total	17	466
Of which: non-contractual payments requiring HMT approval made to individuals where the payment value was more than 12 months' of their annual salary		

Payments to past senior managers

The Group had nil payments to past senior managers in 2023/24 (2022/23: nil)

Payments for loss of office

The Group had nil payments loss of office in 2023/24 (2022/23: nil)

STAFF POLICIES AND ACTIONS

The process of refreshing all people policies began with a launch meeting in September 2022. The purpose of this refresh was to ensure that all people policies reflected a just and learning tone which was reflective of the culture. Every policy was given a priority based on its importance and where it was in the existing review cycle and a new policy refresh group was developed with an updated terms of reference; this group comprised representatives from across the trust as well as union colleagues.

Human resources, managers and union colleagues worked, and continue to work, together on refreshing the people policies, procedures and guidance under a set of guiding principles with the ultimate aim of simplifying people policy documents and providing thorough guidance and procedures which encourage and enable managers to make decisions based on individual circumstances.

To date, 18 policies, procedures and guidance documents have been through the process and have been launched, with a further 19 being in various stages of the refresh process, some of which are very close to being launched, and only eight are still outstanding. Of those outstanding, none are policies. In addition, we are working closely with our governance colleagues to improve the ongoing monitoring and review process.

Trade Union Facility Time Disclosures

The total number of SCAS employees who were relevant union officials during the 2023/24 period was 59 (Full-time equivalent 54.8).

Percentage of time spent on facility time:

Percentage of time	Number of employees
0%	20
1-50%	35
51%-99%	4
100%	0

Percentage of pay bill spent on facility time:

Total cost of facility time	£280,538
Total pay bill	£198,434,404
Percentage of total pay bill spent on facility time (total cost of facility time ÷ total pay bill) x 100	0.141%

Paid trade union activities

The hours spent by relevant union officials during 2023/24 on paid trade union activities, as a percentage of total paid facility time hours, was 18.56%.

Countering fraud

The trust has a responsibility to ensure that public money is spent appropriately. SCAS has policies in place to counter fraud and corruption; these include standing financial instructions, standards of business conduct and an anti-fraud and bribery policy.

The trust receives its anti-fraud service from RSM. An annual work plan is developed to meet the requirements of the NHS Counter Fraud Authority's Anti-Fraud Strategy in line with the requirements of the government functional standards and this is shared with the trust's audit committee along with the annual report on counter fraud activities.

There have been no significant fraud issues or threats in the year affecting the trust. The trust's local counter fraud specialist continues to work closely with the trust in making them aware of risk areas to the trust so that the trust can make arrangements to reduce that risk.

STAFF ENGAGEMENT AND ANNUAL NHS STAFF SURVEY

SCAS engages with the workforce through a number of channels including 'People Voice', in-person or virtual events, the annual staff survey and partnerships with union colleagues.

People Voice is the collective portfolio of all workforce feedback channels including the annual staff survey, monthly People Pulse, leavers and joiners surveys, student placement feedback, Freedom to Speak Up themes and 'Bright Ideas'. Each month, our business intelligence service processes all the feedback from the combined People Voice channels in order to identify common themes. Responses are fed back to local managers every month and a steering group has recently been convened to determine actions that need to be taken at an organisational level.

2023/24 has included a series of in-person or virtual engagement events consulting upon the new strategy, listening events surrounding sexual safety, and workforce webinars and workshops regarding the Fit for the Future programme of work. In each case, questions and views were both invited and given with feedback being written up and shared after events.

In the 2023 annual staff survey (conducted in Oct/Nov 2023), SCAS achieved a slightly higher response rate than last year (52%). Compared to the significant drop seen in 2021 and the plateau in 2022, this year demonstrated overall stabilisation with significant improvements in specific areas such as compassion and speaking up (see staff survey section for further detail).

SCAS has positive partnerships with Unite, Unison, GMB and RCN and works closely with union colleagues on all major issues that affect the working lives of staff. For example, EOC have recently conducted a rota review and union colleagues have been instrumental in working with management throughout, reflecting their members views as members on the project board and working groups and supporting with the design of the rotas from the outset.

More formal meetings with local management and unions take place in the bi-monthly or monthly local partnership forums (e.g. CCC Partnership Forum, Operations and Commercial Services) where union colleagues are kept updated on local issues; any items requiring local consultation are discussed and union colleagues have the opportunity to voice the views of their members to management. The trust-wide consultative forum takes place on a monthly basis and representatives from all recognised unions attend. At this meeting, union representatives have access to the most senior leaders in the trust and it is an opportunity for senior management to engage with staff via their union bodies. Any trust-wide matters requiring formal consultation are discussed at this committee.

Staff survey report – disclosure for NHS staff survey

The NHS staff survey is conducted annually. Since 2021/22 the survey questions have been aligned to the seven elements of the NHS People Promise, and two of the previous themes, engagement and morale. These replaced the ten indicator themes used in 2020/21 and earlier years. All indicators are based on a score out of 10 for specific questions with the indicator score being the average of those.

The response rate to the 2023/24 survey among trust staff was 52% (compared to 50% in 2022/23).

Scores for each indicator together with that of the survey benchmarking group (ambulance) are presented below.

Indicators People Promise elements and themes	2023/24		2022/23		2021/22	
	Trust score	Benchmarking group score	Trust score	Benchmarking group score	Trust score	Benchmarking group score
PEOPLE PROMISE						
We are compassionate and inclusive	7.02	6.90	6.9	6.7	7.1	6.6
We are recognised and rewarded	5.46	5.39	5.2	5.0	5.4	5.1
We each have a voice that counts	5.99	5.99	5.9	5.8	6.2	5.9
We are safe and healthy	5.45	5.57	5.3	5.4	5.2	5.3
We are always learning	4.99	4.87	4.9	4.6	4.8	4.4
We work flexibly	5.32	5.32	5.0	5.0	5.1	4.9
We are a team	6.49	6.22	6.4	6.0	6.4	5.9
Staff engagement	6.03	6.03	5.9	5.9	6.0	5.9
Morale	5.41	5.57	5.2	5.2	5.2	5.3

We saw a slight improvement in response rate this year to 52% (from 50% in 2022). However, this remains significantly lower than our previous returns of 60-65% which we hope to recover gradually.

Of the 97 metrics in this year's survey, SCAS saw a statistically significant deterioration in two markers. These related to harassment, bullying and abuse from patients/service users or the public, and harassment, bullying and abuse from other colleagues. NHSE has subsequently reported these questions (Q14) to have had a data quality issue which invalidates the national dataset for this year. However, SCAS-specific results for Q14 do not appear to have been affected by the issue they describe and therefore are considered to be valid.

Of the remaining 95 metrics, 24 metrics showed significant improvement in 2023 particularly surrounding compassion and speaking up. The remaining 71 metrics did not show a statistically significant change in either direction in 2023. This overall stabilisation with green shoots of improvement in specific areas comes after a substantial drop in 2021 and an overall plateau in the 2022 data.

Key priorities and targets

In 2023 our key areas of focus were:

1 To build and publicise the channels for speaking, listening and following up in order to re-establish workforce confidence that the organisation would address their concerns

Significant investment, support and effort has been put into Freedom to Speak Up, safeguarding and People Voice feedback channels during 2022/23. This year's staff survey results show a significant improvement in two of the four questions in this area and a smaller positive shift in the remaining two.

2 To improve burnout through health and wellbeing promotion and embedding the principles of compassionate leadership

Burnout scores, whilst higher than the sector average, are generally low/poor in almost all areas and have not significantly improved since 2022. 999 operations has improved the most but still remains notably higher than other service areas with 47% reporting they often or always feel burnt out because of their work.

One of the enablers to reduce the risk and impact of burn out is having an authentic and compassionate leader. The majority of our 500 leaders and managers have now received training in compassionate leadership with a strong push from 2021 to 2023 on civility and what it means to model a just and learning culture. Dismissals numbers reduced over this period and retention has shown sustained improvement in recent months. Previously, SCAS has benchmarked well for immediate manager relationships in the sector, and this continues to show year on year improvement.

3 To improve the experience of staff with disabilities both in terms of reasonable adjustments and overall experience of working at SCAS

The specific question on reasonable adjustments has significantly improved to 71% in 2023 from 61% in 2022 but the overall staff survey scores from those declaring a disability are significantly lower than those reporting no disability. The end of 2023 saw the active promotion of a staff disability network which gained traction and greater publicity over the winter after the survey. All staff networks now have an executive sponsor and the chairs/ deputy chairs have had advocacy training and been given some protected time to fulfil the role. Nationally mandated training on neurodiversity and learning difficulties has also been introduced in recent months.

4 Improve the quality and quantity of appraisals/personal development reviews

This set of responses did not improve from 2022 to 2023. High quality appraisals rely on:

- Appraiser skills – training, documentation and capacity
- Appraisee engagement and capacity
- Annual planning cycle and objectives cascade

All of which have been compromised this year by periods of escalating demand.

Our key priorities for improvement in 2024 are to continue the work around burnout, compassion, speaking up and appraisal, and to promote the sexual safety campaign which was included as a question for the first time in 2023. The initial staff survey results and the subsequent plan for improvement is overseen by the executive management committee and reported to trust board via the bi-monthly people and culture committee.

DIVERSITY AND INCLUSION

We are fully committed to upholding the Public Sector Equality Duty (PSED) as outlined in the Equality Act 2010. This means we are committed to stamping out any unfair treatment, promoting equal opportunities, and fostering good relationships among different groups.

We meet these responsibilities in various ways, following both legal requirements and our own organisational values. Our annual report summarises our efforts, and you can find more details on our website, where we publish information as required by law.

To understand the PSED better, it helps to know it has two parts: the general duty and the specific duty.

The general duty focuses on three main goals:

1. Making sure there is no unfair treatment, harassment, or victimisation
2. Giving everyone an equal chance to succeed
3. Building positive relationships among different groups

The specific duty requires us to publish:

- Set equality objectives every four years; these are found within our ED&I Strategy 2022-26
- Share information every year to show how we are meeting our equality duties. All of our ED&I reporting obligations are published on our website. This report is published as an integral part of the trust's annual report

Overall, our pledge to the PSED reflects our firm commitment to creating a fair, inclusive, and harmonious environment for everyone we serve.

Key achievements 2023-24

- Refreshed equal opportunities policy and diversity policy implemented
- Implemented the menopause policy
- Analysis of directorate and departmental data of gender pay differentials
- Our staff networks received a series of development workshops from Cherron Inko Tariah MBE
- The SCAS Equality Delivery System was produced and graded
- NHS statutory and mandatory obligations (WRES, WDRES, EDS, Equality Objectives & Gender Pay Analysis) have been completed and published on the website
- The SCAS sexual safety campaign has continued to gain recognition and impact within SCAS and regionally
- The 'Good Start' induction programme has been launched with weekly joint session from ED&I and the FTSU team around 'Culture of Engagement, Inclusion, Belonging & Speaking Up'
- The board has had a workshop high impact actions and has developed its equality objectives
- Health and wellbeing strategy implemented to emphasise physical, mental, and financial wellbeing factors. Launch and celebration of HWB week
- Ontrack to review interview questions for all volume roles by the end of Q1. To ensure that they are fair, accountable, bias-free, advances equality and attract more disabled candidates
- We continue to use social media and highlight the good work that SCAS has done to attract more candidates with a disability to SCAS. In addition, we link with the themed weeks/days (International Women's Day, Race Equality Week, LGBT+ history month, etc)
- EQIAs for recruitment policy, procedures and attraction/engagement plans are a third complete

- All completed EQIAs have a repository on the hub
- A benchmarking exercise of recruitment and selection training in relation to equitable recruitment has been completed
- We have undertaken spot checks on range of non-shortlisted candidates who state they have a disability to ensure a fair selection
- Initial review on our advertising campaigns for diversity completed; we will continue to seek to improve campaigns and challenge ourselves to do better
- Just and learning culture e-learning package has been developed for all staff which includes the importance of civility in the workplace and patient care. This has been made available to staff and staff will also have time during their face-to-face training to review and complete this
- HR policies have been reviewed and procedures have been simplified to enable staff to recognise and understand how to report
- Freedom to Speak Up publicised and is a recognised reporting route
- We advertised the majority of our roles as having flexible working options, such as part-time work, remote working, job sharing or compressed hours
- Where possible flexible working for corporate employees is accommodated. Operations has a working group whose purpose is to consider how to incorporate more flexible working options into rotas
- As part of ESPM all managers are advised that flexible working is a right for all staff from day one of employment. This is reiterated in HR policy and procedure and in conversations with managers and leaders
- We are currently reviewing the maternity policy to encompass new law changes for 2024; part of this review will be to introduce a new return to work from maternity leave guidance document to support 'staged' returns
- We asked all agencies who support us with board recruitment (exec and non-exec) to explain how their processes are fully inclusive
- Analysed recruitment and attrition data for our IWP areas (PTS, operations, and the call centres)

Health Inequalities

As an ambulance service SCAS has the aim and duty to contribute to improving the population outcomes, positively impact on the social determinants of health, reduce demands placed on the sector and support equitable healthcare access, excellent experience, and optimal outcomes for all. We will ensure that this is sustainable by developing collaborative partnerships and identifying the resources needed to support out to work with our ICBs and other key partners.

In relation to our geographical footprint so combined the populations statistics of our ICSs to give an average (4.7 million) and national (ONS data) we could aim for:

Gender (sex)

The resident population of women in the UK is 51.0% (although the working population is 47%). However, in the NHS the average female staff population is 77% (NHS Employers).

Gender pay:

The average mean and median pay gaps (last year) across the 10 English ambulance trusts were:

- Average mean pay gap = 6.68%, we ranked 3rd best (at 2.4%)
- Average median pay gap = 7.66%, we ranked 2nd best (at 0.7%)

Ethnicity:

Ethnic minority population of the geography we serve as an average is 9.7%. Our current ethnic minority workforce representation is 5.4%. Using this analysis to work towards a target suggest that we should aim to increase our ethnic minority staff population by 4.3%.

Disability:

The disabled population of the geography we serve as an average is 1.2%.

The ONS estimates 42 million of the UK are in the working-age population (16-64) and 4.4 million are classed as disabled. This would equate to 10.5% of the UK working-age population.

7.7% of our staff declare a disability at the point of recruitment a target calculated on the UK average would be 10.5%. Using this analysis to work towards a target suggest that we should aim to increase our disabled staff declaration rate by an increase of 2.8%.

Lesbian, Gay, Bisexual, Transsexual (LGBT+):

An estimated 3.1% of the UK population aged 16 years and over identified as lesbian, gay, or bisexual (LGB) in 2020; this included those who selected "other sexual orientation". However, 7.5% of the population did not answer. This could suggest that the LGBT+ population could be around 10%, therefore potentially more than 3.1%. We could look at the mid-range figure of 5.3%, although there are regional variations.

Diversity and inclusion next steps

Over the next twelve months, we will focus on the following key actions:

- Feature the experiences and share life stories from staff highlighting and educating inappropriate and unacceptable behaviours and support an inclusive culture
- Continue training staff as mental health first aiders, who can be on hand to support and provide advice to employees
- Develop a 'Disability in Employment' policy to define a pathway/flowchart and provide specific guidance on reasonable adjustments
- Staff network executive sponsors to fully engage and work with their networks on a regular basis
- Continue to get feedback and guidance from staff networks from their membership of the ED&I steering group
- Further provision of developmental support for staff networks
- To complete the induction training for staff network sponsors
- Sexual safety toolkit to be developed and include a harassment and sexual safety disclosure checklist for managers that can be applied to any discrimination disclosure
- The SCAS sexual safety campaign to identify measurable impacts
- Roll out of EDS including identifying three SCAS service provisions that will be graded internally and externally
- Complete EQIAs for functions, policy, and procedures and uploaded onto the hub attraction/engagement plans
- To continue to carry out a benchmarking exercise of recruitment and selection training in relation to equitable recruitment
- To identify potential resources to enable an audit of interview panellists to ensure they are fully trained
- Continue to undertake spot checks on a range of non-shortlisted candidates who state they have a disability to ensure a fair selection process
- Continue to seek to improve advertising our campaigns for diversity and challenge ourselves to do better
- Support flexible working options available particularly for disabled staff
- To implement the People Promise focused around flexible working and bringing this to life in board stories
- To publish our ethnicity pay gap report

- Analyse recruitment and attrition data to explore rates by roles and service areas outside of IWP
- Continue to review and analyse inclusivity of recruitment materials (including where adverts are placed)
- Consider how and impact of flexible working and alternative duties could be introduced equitably into a wider range of roles
- Ensure equity of pay and training for those who are pregnant and their longer-term career prospects



3.5 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.

A 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.

Segmentation

SCAS was moved into segment 4 in March 2023 because of the inadequate rating by the Care Quality Commission.

The trust has a comprehensive improvement plan in place and has agreed a set of 'exit criteria' with NHS England and local commissioners to move out of segment 4. The trust is now receiving intensive support including the appointment of an NHS England improvement director who attends meetings of the executive team and the board and supports our improvement programme. The trust meets regularly with NHS England and local commissioners to review progress. More detail on improvement programme activity in 2023/24 is provided in the performance overview section.

This segmentation information is the trust's position on 31 March 2024. Current segmentation information for NHS trusts and foundation trusts is published on the NHS England website: www.england.nhs.uk/publication/nhs-oversight-framework-segmentation

3.6 DISCLOSURES SET OUT IN THE NHS FOUNDATION TRUST CODE OF GOVERNANCE

Requirements under the code for disclosure

The trust discloses compliance with the code of governance where annual disclosure in the annual report is required. Those marked 'additional' are not in the code but are added by the annual reporting manual to supplement the requirements. Additional information has also been included as appropriate, to provide further detail on the trust's compliance with the code.

Reference	Summary of requirement	Disclosure / Additional information
A.1.1	How board and council operate, and which decisions they take; and what decisions are delegated to management.	The trust's constitution, standing orders, standing financial instructions and a scheme of delegation outline how the board and council of governors operate and make decisions. The board and council of governors have a policy for engagement between the trust Board and the Council of Governors which outlines the approach for joint working between the two bodies. This has been effectively implemented and is regularly reviewed by the trust Board and the council of governors.
A.1.2	Details of the board of directors and their attendance at board and committee meetings.	Included in the directors' report.
A.5.3	Details of the council of governors, constituencies and nominated lead governor.	Included in the council of governors section and on the trust website.
Additional	Attendance at council of governors meetings.	Included in the council of governors section.
B.1.1	Independence of non-executive directors.	Included in the directors' report.
B.1.4	Description of each director's skills, expertise and experience. Statement as to board's balance, completeness and appropriateness for the FT.	Included in the directors' report and on the trust website.

Reference	Summary of requirement	Disclosure / Additional information
Additional	Brief description of length of NED appointments, and how they may be terminated.	NED appointments are made for an initial period of three years, at which point they are subject to re-appointment by the council of governors. The SCAS council of governors has agreed that a NED would serve for a maximum nine years, with two terms of three years being seen as the norm (subject to re-appointment by the council of governors at the end of each approved term). The terms of office of the trust's current NEDs are outlined in the directors' report. It is outlined in the trust's constitution that NEDs (including the chair) may be appointed or removed with the agreement of three quarters of the council of governors.
B.2.10	Separate section to describe work of nominations committee.	Included in the council of governors section.
B.3.1	Other significant commitments of the chair.	A register of interests for board members, including the chair, is available on the trust website, as outlined in the directors' report.
B.5.6	Council of governors involvement in the trust's forward plan and strategy.	Governors were involved in the review of the trust's strategy and were updated on the forward plan.
Additional	Council of governors and whether they have formally requested attendance of directors at governor meeting in relation to trust performance.	Governors have not exercised this power during the year. The chief executive and members of the executive team attend all meetings of the council of governors to provide an update on performance and other key matters.
B.6.1	Evaluation of the board.	Included in the directors' report.
B.6.2	External evaluation of the board and/or governance of the trust.	The CQC report in August 2022 highlighted areas for improvement on governance. In October 2022 the trust received the report from an external governance review conducted by NHS England. All recommendations have been included in the trust's improvement plan and implementation is being closely monitored.

Reference	Summary of requirement	Disclosure / Additional information
C.1.1	Directors' responsibility for preparing the annual report and approach to quality governance.	Included in the directors' report and annual governance statement.
C.2.1	Review of the effectiveness of internal controls.	Included in the annual governance statement.
C.2.2	Details of internal audit function.	Included in the annual governance statement.
C.3.5	Council of governors' position on appointment, reappointment or removal of external auditor.	Governors are actively involved in the appointment of the trust's external auditors and exercised this power in 2021/22 by appointing a new external auditor.
C.3.9	Detail on the work of the audit committee.	See the report of the audit committee section.
D.1.3	Statement on whether executive directors released to other positions retain the fees/ earnings.	Not applicable in 2023/24.
E.1.5	Board of directors' understanding of the views of governors and members.	Included in the council of governors section.
E.1.6	Representativeness of the trust's membership and the level of effective member engagement in place.	Included in membership and public engagement section.
E.1.4	Contact procedures for governors.	Included in the council of governors section and on the trust website.
Additional	Membership eligibility and details of members and membership strategy.	Included in membership and public engagement section.
Additional	Register of interests for governors and directors	A register of interests for board members is available on the trust website, as outlined in the directors' report. A register of interests for the council of governors is on the trust website, as outlined in the council of governors section.

The board of directors confirms that in relation to those provisions within the code of governance for which the trust is required to 'comply or explain', the trust was compliant throughout the year to 31 March 2024 in respect of those provisions of the code which had effect during that time, save exceptions and explanations outlined in the table above.

South Central Ambulance Service NHS Foundation Trust has applied the principles of the NHS Foundation Trust Code of Governance on a comply or explain basis. The NHS Foundation Trust Code of Governance, most recently revised in October 2022, is based on the principles of the UK Corporate Governance Code issued in 2018.

3.7 STATEMENT OF THE RESPONSIBILITIES OF THE ACCOUNTING OFFICER

Statement of the chief executive's responsibilities as the accounting officer of South Central Ambulance Service 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 South Central Ambulance Service 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 South Central Ambulance Service 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's 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
- 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.



David Eltringham
Chief Executive Officer
8 July 2024

3.8 ANNUAL GOVERNANCE STATEMENT

Scope of responsibility

As accountable officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the NHS 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 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 Trust Accountable 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 to the achievement of the policies, aims and objectives of South Central Ambulance Service 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 South Central Ambulance Service NHS Foundation Trust for the year ended 31 March 2024 and up to the date of approval of the annual report and accounts.

Capacity to handle risk

The trust's risk management policy and framework as well as the governance assurance and accountability framework comprehensively sets out arrangements in respect of the accountability for risk management in SCAS.

Leadership

As chief executive and accounting officer, I have overall accountability for ensuring that the organisation has effective risk management systems in place. I have delegated specific areas of risk management activity to each of the executive directors, for example:

- The chief governance officer has day-to-day responsibility for managing the strategic development and implementation of organisational risk management. This includes acting as the designated executive lead for a range of responsibilities such as health and safety, security management. The chief governance officer is also the nominated senior information risk owner (SIRO) responsible for the management of information risks across the trust
- The chief nursing officer has responsibility for ensuring that there are sufficient clinical governance systems in place for both internal staff and third parties such as private providers. They also have responsibility for patient safety, experience and quality, safeguarding, medicine and infection prevention and control risks
- The medical director has responsibility for the management and development of clinical standards
- The chief finance officer has responsibility for financial risk management, estates risks and fleet management (including South Central Fleet Services Limited)
- The executive director of operations has responsibility for managing the strategic development and implementation of non-clinical risks (operational risks) associated with the provision of emergency ambulance services and NHS 111/Integrated urgent care, as well as being the lead for emergency preparedness, resilience and response (EPRR) and business continuity activities
- The chief strategy officer has responsibility for managing the risks associated with the provision of non-emergency patient transport services and the SCAS Charity

Board and committee responsibilities include:

- The board, with overall responsibility for governance, considers the risks faced by the trust on a regular basis. During the year, a particular focus was on enhancing the board assurance framework and the trust's overall risk framework. The Board receives a BAF update at each meeting held in public, and board committees review risks specific to their remits at each meeting
- The quality and safety committee, with delegated authority from the board, monitors and reviews the trust in regard to ensuring that there is an effective system of quality governance and internal control across clinical activities to ensure patients are treated with compassion, dignity and respect. To provide assurance that the essential standards of quality and safety are being delivered by the trust. To provide assurance that the processes for the governance of quality are embedded throughout the organisation to improve the experience of patients.

- The finance and performance committee provides assurance to the board that the finance and performance of the trust is meeting its targets and proposes mitigating strategies as required. It does this through continual review of financial, risk and performance issues. The committee has delegated powers to scrutinise, on behalf of the board, all high-level operational matters and finance related matters, providing assurance regarding reported results and compliance with NHSE Improvement requirements. Its principal functions are to provide assurance on and scrutinise high level operational and finance related matters, providing assurance to the board regarding reported results and compliance with NHSE requirements and in particular:
 - Financial strategy, policy, management and reporting
 - Management and reporting performance
 - Monitoring cost improvement programmes
 - Operational performance
 - Estates utilisation

- The people and culture committee provides assurance to the board on the quality and impact of people, workforce and organisational development strategies and the effectiveness of people management in the trust. This includes but is not limited to recruitment and retention, training, appraisals, employee health and wellbeing, learning and development, employee engagement, reward and recognition, organisational development, leadership, workforce development, workforce spend and workforce planning and employee culture, diversity and inclusion. The people and culture committee has responsibility for the delivery and assurance of the people strategy by:
 - Ensuring the mechanisms are in place to support the development of leadership, capacity, and capability within the trust.
 - The development and design of the workforce, to ensure that the trust has productive staff, with the skills, competencies, and information to meet the required contractual obligations.
 - The mechanisms of improving how the trust engages with its workforce so that they are motivated to do the best they can for the organisation and for the communities the trust serves.
 - Organisational development and change management and the production of the annual public sector equality data report, the requirement of SCAS' equality Objectives every four years, and the publication of SCAS's annual gender pay analysis.

- The audit committee provides the board with a means of independent and objective review of financial and corporate governance, internal control, assurance processes and risk management across the whole of the trust's activities both generally and in support of the annual governance statement. The annual governance statement (AGS) is produced and signed off by the accounting officer and following discussion at the audit committee and comment from the auditors on the effectiveness of the trust's internal controls. This is supported by the board assurance framework and the underpinning trust risk management arrangements. Any significant weaknesses identified in the trust's internal control mechanisms are highlighted in the AGS, together with the actions necessary to address the issues reported.

- The executive management committee is the primary executive decision-making body of the trust, with responsibility for developing the vision and strategy for the trust for consideration and approval by the trust board of directors and providing effective leadership and direction for the trust and ensuring that the trust delivers on key national and local targets, and the objectives set out in its strategy and annual business plan. The executive management committee is the centre of all the trust's operating activities and extends control of the trust through the trust's integrated governance systems covering finance, performance, clinical, risk, corporate affairs, and current issues.
- The risk, assurance and compliance sub-committee, chaired by the chief governance officer and containing the chief digital officer and director of finance, reviews the trust's risk profile, newly identified risks and newly escalated risks on a monthly basis to ensure that departments and directorates are appropriately managing their risks. The sub-committee also has oversight of the trust's policy management framework as well as receiving assurance over conflicts of interest across the trust and within the procurement process.

Training

Officers involved in leading the trust's risk management processes (e.g. chief governance officer and head of risk management) are suitably qualified and experienced governance and risk management professionals. Staff receive a range of training depending on their specific roles to enable them to manage clinical and non-clinical risks. All staff receive a corporate induction which covers health and safety, awareness of risk and incident reporting. Staff receive training on dynamic risk assessment for when responding to calls. Staff who have responsibility for managing risks recorded on the trust's risk management platform receive training on how to use it by the corporate risk team and a manual is available to everyone on the intranet.

The board has received a training session on risk appetite as well as general risk management this year as part of the board development plan.

The trust has a very positive culture of incident reporting. The team structure in place enables immediate raising of concerns with on-duty team supervisors who can directly support the reporting of incidents and the actual investigation and can apply actions to mitigate. Incidents are monitored and reviewed at different levels of the organisation, including by a serious incidents review group, to ensure trends and patterns are identified and responded to where appropriate.

THE RISK AND CONTROL FRAMEWORK

Digital risk management platform

During the 2023-24 financial year, the trust developed and implemented a digital risk management platform to provide a central location for all risks to be recorded and managed. This central location enables increased visibility of risks across departments and directorates and provides a single source of truth on risk. This platform is linked to the trust's business intelligence to enable the trust to provide risk reporting to committees and groups across the trust.

Since moving to the new platform in October 2023, there has been considerable improvements in the visibility and availability of risks across the trust with departments more engaged in the risk management process.

Risk management policy

The trust's risk management policy was reviewed and updated during 2023/24 and outlines the high-level requirements that the trust must carry out to ensure that it has a well-managed risk management process, enabling the timely identification, measurement and mitigation of risks.

The aims of the policy are:

- To define the approach taken by the trust in applying risk management to its decision making at all levels
- To set out clear definitions used within risk management
- Set out clear roles and responsibilities
- That risk management is integrated into the governance arrangements and decision-making processes
- That risk management activities follow a common and robust approach

The policy contains the minimum standards that are expected across the trust, namely that:

- Risks must be escalated in line with the framework
- Risks must have their key controls recorded in the trust's risk register
- The control environment for each risk must be assessed in line with the framework
- Risks with a residual risk rating above the target rating, must have an action plan to bring the risk back to the target rating
- All control environments which have been assessed as 'needs improvement' or 'ineffective' must have an action plan in place to resolve the issue
- All risks must be reviewed in line with the minimum requirements

Risk management framework

During 2023/24, the trust created and approved a risk management framework to support the risk management policy.

The framework contains the purpose and principles of risk management within the trust. These purposes include contributing to and protecting value, improving performance, encouraging innovation and supporting the achievement of strategic objectives. Overall, the framework helps the trust achieve the best possible outcome and reduce volatility or uncertain outcomes.

The trust's framework follows the International Standard Organisation's standard for risk management, ISO 31000. The framework lays out the scope, context and criteria, the risk assessment process (risk identification, risk analysis and risk evaluation), the risk treatment, monitoring and risk reporting.

The framework contains the tools and techniques used in identifying and assessing risks as well as the escalation criteria for risks which are rated as high or where the risk owner requires additional support in managing the risk.

Identification of risk

The framework details a range of tools that can be used to identify risks, including:

- Formal, structured risk workshops
- Questionnaires
- Interviews
- Horizon-scanning
- Complaints
- Patient experience
- Incidents
- Audits
- Trend and forecasting analysis

Once a risk has been identified (including describing and recording the risk), it is assessed and evaluated against the trust's risk criteria. The trust then implements the agreed response and monitors progress. Risks are recorded on the trust's risk register and reviewed in line with the minimum standards set out in the risk management policy.

The trust has a top-down (departmental/strategic risks) and bottom-up (process or equipment risks) approach to risks. These processes will continue to be reviewed and evaluated as part of an on-going continuous improvement approach to ensuring that the risk management processes are fit-for-purpose and in line with best practice.

Internal review

The trust's internal audit team conducted a risk maturity assessment of the trust's risk management practices during the 2023-24 year. This assessment identified 10 recommendations which aligned to the previously identified gaps and improvements identified as part of the improvement plan.

Board assurance framework (BAF)

In accordance with NHS England requirements, the trust has a board assurance framework (BAF) in place to provide the board assurance that the strategic risks are being managed appropriately.

The BAF forms part of the board's governance structure and contains the strategic risks aligned to key strategic objectives. Each identified risk then has the following:

- Risk title and description
- Inherent, residual and target risks ratings
- Any linked risks on the trust's risk register which are rated 15 or above
- Historical risk ratings

- Key controls
- Gaps in controls
- Action plans to address the control gaps
- Assurance activity related to the risk
- Action plans to address the assurance gaps

The BAF is reviewed and discussed with each executive risk lead prior to the BAF risks being considered by the board assurance committees for review. Either the full BAF, or an update report, including a dashboard of changes in the trust's risk profile, is reviewed by the board on a bi-monthly basis.

Incident management

The trust maintains an incident management reporting policy which details how staff members can and should log incidents that occur at the trust, on the trust's incident management system (Datix). This includes any patient safety incidents, system outages, health and safety events and other incidents impacting the trust.

Staff are actively encouraged to log all incidents to ensure the trust can learn from events and reduce the likelihood of them reoccurring.

Quality governance arrangements

The key elements of our quality governance arrangements are set out in the periodic self-assessments we undertake against the Care Quality Commission's essential standards and well-led assessment framework and reported to the board. Performance information is key to ensuring delivery of quality, and processes are in place to ensure the accuracy of performance data. These include internal checking mechanisms, internal and external audit reviews, and a review of the integrated performance report by the executive team prior to being presented to the board.

A significant project to further improve the integrated performance report began in 2022/23 linked to our improvement programme, which saw a refreshed report used in year, which will see further development in 2024/25, for use at board and its committees.

There is a robust quality governance structure of committees and upward reporting on all key elements of quality (effectiveness, safety and experience data, reviews, analysis and learning).

Data security risks

In the past year SCAS has continued to prioritise the safeguarding and security of our patient and operational data against ever-evolving security threats and operational incidents. Our commitment to data security is integral to maintaining the trust of the patients and communities we serve and ensuring the efficient and effective delivery of our services.

Data security for SCAS is not just about protecting our information; it is about ensuring the privacy, integrity, and availability of data that supports the critical functions of the trust. As cyber threats become more sophisticated bringing about greater challenges on our Data security, our strategies to manage and mitigate the associated risks must also evolve through continuous awareness, improvement, and a systematic approach to Cyber and Data security across all levels of our organisation.

Key Achievements and Initiatives:

- **Compliance and Governance Accreditation:** Yearly assurance against the DSPT accreditation, demonstrating our commitment to meeting the highest standards of data security and compliance with national NHS regulations.
- **Enhanced Security Protocols:** Ongoing upgrading of our IT and Cyber Security infrastructure including software patching, vulnerability management, implementing multi-factor authentication, and robust firewall protections.
- **Mandated Staff Training and Awareness:** Comprehensive information security training programmes have continued to be delivered across the organisation within our statutory and mandatory training requirements.
- **Process Improvement:** Maturity of our core ITIL operating processes (Incident, Change and Problem Management) to enhance our operational capability to manage accordingly.
- **Collaboration and Partnerships:** Strengthened collaboration with NHS Digital, Integrated Care Systems and fellow ambulance trusts enhancing our ability to operate coordinated responses towards cyber incidents.

As we move into the next year SCAS remains committed to maturing our data security measures. We plan to continue our maturing our core processes and procedures, to continue our employee awareness and training and to look at how modern, enabling technologies such as artificial intelligence (AI) and machine learning (ML) tools can be used to detect and respond to cyber threats more effectively. Continuous improvement of our data protection policies and procedures will be aligned with evolving regulatory requirements and technological advancements across the sector and the NHS.

We understand that the security of our patient and operational data is paramount. Our goal is to ensure that our patients and stakeholders have assurance in our ability to manage data security risks effectively. This commitment to data security not only protects our patients but also supports the overall resilience and reliability of our IT operational services. By investing in the necessary resources and technologies, we aim to stay ahead of potential threats and maintain the highest standards of data protection possible as a trust.

NHS foundation trust licence condition 4 – FT governance

The trust undertakes periodic reviews of its position against all of the conditions contained within its provider license, and reports to the board accordingly. No risks have been identified in 2023/24 and an annual declaration is reviewed and signed-off by the board.

In terms of condition 4 – FT governance, the trust has undertaken a number of steps during 2023/24 to identify potential risks. These have included carrying out a high-level review of the trust's corporate governance arrangements against the code of governance, and a review of the board's sub-committees and non-executive director responsibilities. The corporate governance statement declarations recommended by NHS England are considered and signed off by the board each June.

Involvement of public stakeholders

Public stakeholders are involved in the management of risks which impact on them through the work of the Governors, public meetings of the Board, and attendance at Health Overview and Scrutiny Committee meetings. SCAS Executive Directors attended a number of council scrutiny meetings in 2023/24 to update on the CQC report and improvement programme alongside operational performance.

The Trust's engagement with stakeholders produces an additional layer of scrutiny and challenge from broad representative areas of our population groups, enabling SCAS to remain connected and responsive to the communities it serves.

WORKFORCE AND WORKFORCE SAFEGUARDS

The Trust has short-term workforce plans in place for all services, as well as a range of policies and procedures to support staff, and is in the process of developing long-term workforce plans. The high-level plans include the Annual Operating Plan and the Integrated Workforce Plan, covering all Trust services. The Trust is aware of NHS England's Developing Workforce Safeguards recommendations. Most of these are embedded in current Trust practice, which includes:

Forecasting demand

Overall demand forecasts for our services are based on recent historic trends and adjusted for short-term and longer-term expected changes, including any known external factors. These demand forecasts are then converted into hours required, using a unit hour utilisation linked to performance delivery. The work-effective hours available from Trust staff, are calculated for each week of the year, utilising the Integrated Workforce Plan and Education Plan alongside budgeted abstraction levels. The gap between work-effective staff hours and the needs of the demand forecast is then quantified, and cover planned from private providers, bank and agency staff.

Developing an integrated workforce plan

The Trust undertakes an integrated approach to workforce planning across all core areas, (999, NHS111 and PTS). Our Integrated Workforce Planning Group (IWP) includes stakeholders from Workforce, Recruitment, Education, Operations and Finance. In developing our workforce plan, the IWP Group work together to:

- Ensure recruitment and education plans are aligned with strategic direction
- Phase new recruits into the Trust, ensuring all new recruits are adequately supervised
- Ensure all recruitment streams offer value for money

Monitoring delivery of agreed workforce plans

The workforce development board and integrated workforce planning groups monitor progress against agreed workforce plans monthly. Workforce updates (including escalation of identified risks) are provided via the board's people and culture committee. Progress, issues and risks are also reported through to the risk, assurance and compliance sub-committee. Quality, workforce and financial indicators are reported via the integrated performance report to the board of directors.

COMPLIANCE WITH CQC REGISTRATION REQUIREMENTS

Our last CQC report was published in August 2022, reducing our CQC rating from 'Good' to 'Inadequate'. A rapid remediation programme of work was undertaken to address the 11 areas where the trust was not meeting registration requirements (the 'Must Do' recommendations contained within the report). These remedial actions fell within our ongoing improvement programme, details of which, and the continuing improvement journey, can be found elsewhere within this report.

The most recent report can be found on the CQC website, here: [South Central Ambulance Service NHS Foundation Trust - Overview - Care Quality Commission \(cqc.org.uk\)](#)

Detail on our improvement programme can be found here: [Improvement programme | South Central Ambulance Service \(scas.nhs.uk\)](#) with the most recent updates being available through our stakeholder bulletins, found here: [Stakeholder Bulletin | South Central Ambulance Service \(scas.nhs.uk\)](#)

'MANAGING CONFLICTS OF INTEREST IN THE NHS' GUIDANCE

The trust has published an up-to-date register of interests for key decision-making staff within the past twelve months, as required by the 'Managing conflicts of interest in the NHS' guidance. The trust has initially determined decision-making staff to be members of the board of directors.

At each board meeting in public, and all committees, members are asked to confirm if they have any interests to declare. A register of interests is published on the trust's website: www.scas.nhs.uk/about-scas/our-board/scas-board-members

COMPLIANCE WITH NHS PENSION SCHEME REGULATIONS

As an employer with staff entitled to membership of the NHS Pension Scheme, control measures are in place to ensure all employer obligations contained within the scheme regulations are complied with. This includes ensuring that deductions from salary, employer's contributions and payments into the scheme are in accordance with the scheme rules, and that member pension scheme records are accurately updated in accordance with the timescales detailed in the regulations.

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

COMPLIANCE WITH EQUALITY, DIVERSITY AND HUMAN RIGHTS LEGISLATION

Control measures are in place to ensure that all the trust's obligations under equality, diversity and human rights legislation are complied with. Reports on the trust's position in relation to equality and diversity are regularly considered by the Board in public. The trust recognises that there is further work to undertake to ensure that the profile of the workforce reflects the population we are serving. Equality impact assessments are integrated into core SCAS business; for example, being completed for each new major policy introduced into the trust.

COMPLIANCE WITH CLIMATE CHANGE ADAPTATION REPORTING TO MEET THE REQUIREMENTS UNDER THE CLIMATE CHANGE ACT

The trust has developed and approved a green plan which details all the actions that the trust is taking to manage its responsibilities regarding climate change. The green plan identifies that the trust needs to conduct climate change adaptation planning, which includes assessing the risks from more regular acute weather events such as flooding and heat waves, and chronic risks such as rising sea levels, air pollution, migrating disease vectors etc., and how the trust will respond to them. The trust ensures that its obligations under the Climate Change Act and the adaptation reporting requirements are complied with.

REVIEW OF ECONOMY, EFFICIENCY AND EFFECTIVENESS OF THE USE OF RESOURCES

The following key processes are in place to ensure that resources are used economically, efficiently and effectively:

- The board has regularly reviewed the economy, efficiency and effectiveness of resources through the regular performance management reports (the integrated performance report, finance reports, and quality and safety reports) considered at each meeting.
- Savings targets are set annually in the form of cost improvement programmes, and the trust has a strong track record of delivering annual savings targets. In 2023/24 the trust delivered savings of £9.6million against a target of £37.4million. Robust arrangements are in place to ensure that cost improvement programmes do not compromise the quality of services.
- The trust's bi-weekly service delivery board is designed to review performance against key financial, operational, clinical and workforce targets as agreed at the start of the year.
- The trust routinely carries out benchmarking reviews of its performance and efficiency levels with other NHS bodies, which has included reference to ambulance response programme performance reports (issued by NHS England); NHS-wide corporate benchmarking data (produced by NHS England), and the outcomes of the Lord Carter Review. The trust also benchmarks sickness and recruitment and retention rates.
- The trust has in place governance and financial policies which include standing financial instructions, standing orders and a scheme of delegation. These policies prescribe the trust's policy for the effective procurement of goods and services within the trust.
- An annual programme of internal audits, monitored closely by the audit committee, allows further assurance to be given to the board on the use of its resources.

INFORMATION GOVERNANCE

The trust actively manages risks associated with data security through its internal control framework. For example, all new staff are required to undertake online information governance (IG) training within the first three months of starting employment with the trust, and existing staff are required to complete refresher IG training annually. This is monitored by the risk, assurance and compliance sub-committee monthly. We also have a suite of policies and procedures in place which help shape our approach to ensuring good data security.

The trust has an information security and governance steering group, chaired by the senior information risk owner (SIRO) which met during the year. The trust has undertaken a review of the group's terms of reference to ensure that it is effective, and the changes are taking effect from April 2024.

The trust captures any information governance and security incidents via the trust's incident reporting tool (Datix) with all incidents being reviewed by the information governance team. Serious incidents are reviewed by the information security and governance steering group, which was chaired by the trust's senior information risk officer.

During the summer of 2023 SCAS experienced a significant operational impact due to a Cyber-attack on a third-party supplier which affected our core Electronic Patient Record system. The attack on the provider resulted in limiting operational capability and the initiation of our business continuity processes during the outage period. Urgent steps were taken to mitigate the impact, including isolating affected systems, working closely with cybersecurity experts, and notifying the relevant authorities accordingly (NCSC/ICO/ICS's). The incident reinforced the critical need for a strong focus on Cyber Security from the SCAS board to all employees which is integral to ensuring the reliability of our services and maintaining the trust of the patients and communities we serve 24/7.

SCAS is fully focused on operating a secure digital environment that always safeguards critical information and operational continuity ensuring that our operational capability is safe and secure.

As we move into the next year, SCAS remains committed to maturing our Cyber Security capability across the trust. Cyber threats will continue to evolve and grow especially through the nefarious use of modern Technology such as AI. We have recently undertaken a Cyber Security Maturity assessment through our external audit, and the finding of the report will guide our focus and planning in the coming year. SCAS will be updating our Cyber Security Strategy, continuing with a strong focus on our delivery programmes to drive maturity across the area, and critically engaging and driving awareness to our employees around the ongoing threats and risks as both an organisation and individuals in regard to Cyber Security.

The trust carries out an annual assessment of its position against the data security and protection standards (DSPT) published by the Department of Health and Social Care.

The 2022/23 DSPT assessment declared non-compliance in one area; the level of information governance training achieved across the workforce. This is set as mandatory training for all staff, and we continue to work to encourage greater completion rates.

The 2023/24 assessment is required to be submitted by 30 June 2024; and details will be reported in the 2024/25 annual governance statement.

INTERNAL AUDIT 2023/24 SUMMARY

This report details the work undertaken by internal audit for South Central Ambulance Service NHS Foundation Trust (the Trust) and provides an overview of the effectiveness of the controls in place for the full year. The following reports have been issued for this financial year:

- Risk Maturity
- Driver Training Compliance
- Clinical Indicators – AmbSYS
- IT Resilience
- Equality, Diversity and Inclusion
- Serious Incidents
- Data Security and Protection Toolkit
- Main Financial Systems

We have detailed the opinions of each report and key findings on pages five to ten. Our internal audit work for the period from 1 April 2023 to 31 March 2024 was carried out in accordance with the internal audit plan approved by the Executive Management Committee (EMC) and the Audit Committee. The plan was based upon discussions held with management and was constructed in such a way as to gain a level of assurance on the main financial and management systems reviewed. There were no restrictions placed upon the scope of our audit and our work complied with Public Sector Internal Audit Standards.

HEAD OF INTERNAL AUDIT OPINION

The role of internal audit is to provide an opinion to the Board, through the Audit Committee, on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed. The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, control and governance processes, within the scope of work undertaken by our firm as outsourced providers of the internal audit service. It also summarises the activities of internal audit for the period. The basis for forming my opinion is as follows:

Overall, we are able to 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. In forming our opinion we have taken into account that:

- In 2023-24, we worked with the Chief Finance Officer, Chief Governance Officer and the Executive Management Committee to provide a monthly progress update on outstanding internal audit recommendations. This practice has had a positive impact on reducing the number of outstanding internal audit recommendations. All overdue recommendations issued in 2021-22 are complete. One recommendation issued in 2022-23 remains outstanding this was a medium priority recommendation for Make Ready Services. Recommendations due in 2023-24 will be followed up as they become due.

- Our reports this year which contained an opinion, included one with substantial assurance over both design and effectiveness of controls (Clinical Indicators - AmbSYS), one with substantial assurance over design and moderate assurance over effectiveness of controls (Equality, Diversity and Inclusion), and three with moderate assurance over both the design and effectiveness of controls (IT Resilience, Driver Compliance and Serious Incidents). This is not comparable with last year as in the 2022-23 audit there were three advisory audits for which an opinion was not provided, and in 2023-24 there was only one advisory audit included in the plan (Risk Maturity). The Trust has improved on its performance from last year, as no limited assurance reports were issued, and the Trust achieved one report with substantial assurance for both design and effectiveness. The Trust continue to point us in the direction of higher risk areas.
- We do note that the Trust has continued to be impacted by handover delays this year, with 8019 hours lost to this in December 2023 alone. Whilst staff retention has continued to improve in 2023/24, rising to 85% in Q3, operational pressures continue to impact Trust performance, and the January 2024 Integrated Performance Report noted that the Trust did not deliver on the 999 response times standard.
- We further note, the Trust reported a technical deficit of £25.1m for 2023-24, with a system deficit of £21.7m due to technical adjustments for donated asset and peppercorn rent associated with IFRS16. This compares to a technical deficit of £0.2m in 2022-23. The cash position of the Trust at the end of the year was £25m down from £50m at the end of 2022-23, with forecasts indicating that the Trust will continue to require cash support going into 2024/25.
- We finally note that this Opinion is a draft as we have not completed our Main Financial Systems audit. The outcome of this review is not expected to change our Opinion however, as it is an important area of review this Opinion will be draft until the completion of this work.
- It has been a challenging year for the Trust, as it has sought to improve its operational performance and inspection scores. This being said, our reviews have resulted in positive opinions and the number of high findings this year have reduced which supports the Opinion reached. We expect this to continue next year and will continue to work with management to ensure continued focus on the control environment in the year ahead.

REVIEW OF EFFECTIVENESS

As accountable 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 trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on the information provided in this annual report and other 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 a plan to address weaknesses and ensure continuous improvement of the system is in place.

CONCLUSION

My review confirms that South Central Ambulance Service NHS Foundation Trust has a generally sound system of internal control that supports the achievement of its policies, aims and objectives.



David Eltringham

Chief Executive Officer

8 July 2024

3.9 REPORT OF THE AUDIT COMMITTEE

The audit committee is a statutory committee of the board comprising non-executive directors of the trust, all of whom are considered independent. Members of the audit committee were Mike McEnaney (Chair); Dhammika Perera; and Les Broude.

Other managers are regular attendees of the audit committee which includes the chief finance officer, interim director of finance, director of patient care and service transformation and chief assurance officer. Representatives of external audit, internal audit and the counter fraud team are also in regular attendance. Other managers also attend the audit committee on an irregular basis.

The audit committee's responsibilities include:

- Review the trust's draft accounts and make recommendations with regard to their approval to the board
- Provide assurance to the board as to the effectiveness of internal controls and the risk management processes that underpin them
- Agree the annual plans for external audit, internal audit and counter fraud
- Make recommendations to the council of governors regarding the appointment of the external auditors
- In discharging its responsibilities, the committee reviews and takes account of the board assurance framework, the trust's risk registers and the work of other board committees such as the quality and safety committee

EXTERNAL AND INTERNAL AUDIT

The effectiveness of internal and external audit is reviewed on a regular basis by the audit committee. The trust appointed Azets as its external auditors, following a competitive tender process, for the 2021/22 financial statements for an initial period of three years, with an option to extend for a further two years. Azets periodically attend council of governor meetings. The value of statutory audit work undertaken was £159,000 (2022/23: £120,000).

SIGNIFICANT ISSUES

The audit committee reviewed and approved the draft unaudited accounts and associated matters relating to the 2023/24 accounts at a meeting on 3 May 2024. No significant issues were noted for 2023/24.

Going Concern

The committee discussed going concern and agreed that they could recommend to the board that they could adopt the accounts on the basis that the trust remained a going concern.



Mike McEnaney

Audit Committee Chair
8 July 2024



David Eltringham

Chief Executive Officer
8 July 2024

3.10 OPERATIONAL AND FINANCIAL REVIEW

Summary of financial performance

The group, which includes the results of the trust and South Central Fleet Services Ltd delivered a reportable deficit in 2023/24 of £25.1 million.

Capital expenditure was £11.5 million (£17.7 million in 2022/23) this includes £1.8 million of capital expenditure on right of use assets under the IFRS16 accounting standard.

The year-end cash balance was £25.0 million which was a decrease of £25.0 million when compared to the previous year. The main movement in cash resulted from the deficit position and a decrease in payables.

The trust managed to achieve £9.6 million of cost improvements in 2023/24, equivalent to 2.6% of operating expenditure.

Total revenue income to meet pay and other day-to-day running costs was £353.2million of which the majority was secured through various service level agreements with integrated care boards and NHS trusts.

The accounts are stated in accordance with International Financial Reporting Standards. Total non-current assets (land, buildings and capital equipment) of the trust were valued at £112.0million (£123.2 million in 2022/23 (Restated)), including right of use assets.

The trust formed a subsidiary company (South Central Fleet Services Ltd) to provide fleet services which was incorporated in September 2015 and commenced trading on 1 November 2015. The results of the activities of the company are included in the group results with the company recording a surplus of £294,000 for the year ending 31 March 2024.

Analysis of income

The trust's reported income was £353.2 million for the year end 31 March 2023 (2022/23: £353.5 million).

The trust's principal source of income is from local NHS commissioning contracts for the provision of the emergency services. This income totalled £267.6 million (2022/23: £265.0 million) which represented 75.8% of the Trust turnover (2022/23: 75.0%).

The trust confirms that the NHS income it receives for the provision of healthcare exceeds its income that it receives for any other purpose in accordance with the requirements of the Health and Social Care Act 2012. The amount of income that the trust received in this regard for 2023/24 was £346.9 million representing 98.2% of total income.

Analysis of operating expenditure

Total operating expenditure for the group (excluding depreciation, amortisation and impairments) was £354.8 million for the year ended 31 March 2024 (2022/23: £338.4 million (restated)). This represents a year-on-year increase of 4.8%.

Staff costs represent 57.4% of total operating expenditure (2022/23: 61.9%).

Capital investment

Investment in capital resources for 2023/24 was £11.5 million (2022/23: £17.7 million). This includes £1.8 million of capital expenditure on right of use assets under the IFRS16 accounting standard which was adopted by SCAS during this financial year.

Internal audit function

The trust's internal audit function for the past 10 years has been undertaken by BDO who were reappointed for a further three years from 2021/22 following a competitive tendering process. BDO work to a pre-agreed internal audit plan which is signed off annually by the audit committee. They play an important role in the trust's annual governance process providing assurance on the working of the trust's internal controls through their head of internal audit opinion and liaising with other external agencies, including Azets, the trust's appointed external auditor. Internal audit has a standing invitation to all the trust's audit committees.

Going concern

After making enquiries, the directors have a reasonable expectation that the services provided by South Central Ambulance NHS Foundation Trust will continue to be provided by the public sector for the foreseeable future. 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.

Disclosure of information to the auditors

So far as each of the directors is aware, there is no relevant audit information of which the South Central Ambulance NHS Foundation Trust's auditor is unaware.

Each director has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that South Central Ambulance NHS Foundation Trust's auditor is aware of that information.

Cost allocation and charging

South Central Ambulance Service NHS Foundation Trust has complied with the cost allocation and charging requirements set out in HM Treasury and Office of Public Sector information guidance.

3.11 REMUNERATION REPORT

ANNUAL STATEMENT ON REMUNERATION, FROM CHAIR OF REMUNERATION COMMITTEE

Composition, attendance, establishment and duties

The Remuneration, Nomination and Terms of Service Committee's self-assessment is that it is performing competently across the range of its duties. The committee's Terms of Reference were last reviewed in March 2023 with minor amendments. From April 2023 – March 2024, seven meetings (including virtual and extra-ordinary meetings) were held; attendance is shown in the table below. The committee Chair was Sumit Biswas, with Sir Keith Willett, Anne Stebbing and Ian Green as members.

Committee work programme 2023/2024

→ Oversight of Executive Team/VSM Appointments

- Chief Executive Officer
- Interim Chief Financial Officer
- Chief Digital Officer
- Chief Governance Officer
- Interim Director of Patient Care (Deputy Chief Nurse)
- Interim Recovery Programme Director

→ Director salaries and bonus review

- Chief Information Officer/Digital Director portfolio and salary review
- Exec Directors & VSM PRP Review
- Inflation Pay Reward for Executive Team and newly appointed CFO

→ General

- IR35/Agency regulations/Off-payroll staff
- Gender Pay Gap report year ending March 2023
- CRS Team overtime and annual leave buy-back proposals
- CRS Redundancies

Governance issues

The committee's self-assessment is that it is generally performing competently across all areas. During the year the committee has been required to spend time reviewing and agreeing the Trust's position with respect to redundancy business cases, individual employment tribunal and employment-related legal claims, agency 'spend caps', IR35 application and off-payroll arrangements.

The committee has overseen operation of the Trust Remuneration Policy, and the pay and performance bonuses to executive directors and eligible Very Senior Manager (VSM) contract holders for 2023/24.

The committee has ensured compliance with statutory requirements, including the CQC regulations for 'Fit and Proper Person' and the return of staff receiving severance payment to the NHS (none identified during the reporting period) and HMRC regulation relating to off-payroll employment arrangements (including IR35) for senior public sector employees.

Setting performance objectives

The committee has worked with the Trust Chair and Chief Executive to ensure appropriate oversight, approval, and review of the executive's annual performance objectives and in particular the quality of these.

Appointments

The committee appropriately oversees Chief Executive and Executive Director appointments. There were five Very Senior Management (VSM) pay grade appointments, including Chief Executive Officer, Chief Digital Officer, Chief Governance Officer and Interim Chief Financial Officer.

Administration

The committee's self-assessment is that it is performing competently across these areas. It is well supported and advised by the Chief People Officer and Chief Governance Officer.

Summary of key development issues

The committee will provide continuous oversight of the quality, relevance and clarity of chief executive, executive director and senior management objective setting and review processes. The committee will continue to review and refine the Trust Remuneration Policy, including performance bonuses. The committee will continue to monitor the value of extending its oversight of annual performance objectives and review to the next level of Trust senior management in discussion with the Chief Executive and as part of the Trust development of its 'Talent Management' programme. The committee will continue to seek assurance of compliance with statutory requirements as it relates to the employment of the Chief Executive, executive directors and senior management. The committee will continue to maintain an oversight of key recent statutory and NHS England requirements relating to Trust workforce including agency spend caps. Oversight of IR35 applications and any off-payroll contractor arrangements, formerly with this committee, are being transferred to the People and Culture Committee.



Sumit Biswas

Remuneration Committee Chairman

8 July 2024



Approved by: David Eltringham

Chief Executive Officer

8 July 2024

Remuneration Committee – Attendance List 2023/24

Date	Committee Members				In Attendance	
	Sumit Biswas	Anne Stebbing	Sir Keith Willett	Ian Green	Melanie Saunders	David Eltringham
20 July 2023	Yes	Yes	Yes	Yes	Yes	No
15 August 2023	Yes	Yes	Yes	Yes	Yes	No
21 September 2023	Yes	Yes	Yes	No	Yes	No
23 November 2023	Yes	Yes	Yes	Yes	Yes	No
7 December 2023	Yes	Yes	Yes	No	Yes	Yes
24 January 2024	Yes	Yes	Yes	Yes	Yes	No
14 March 2024	Yes	Yes	Yes	Yes	Yes	Yes



SCAS SENIOR MANAGER REMUNERATION POLICY

SCAS has a published policy for determining the remuneration of senior trust staff, which is available on the SCAS website: www.scas.nhs.uk/policy-for-determining-the-remuneration-of-senior-trust-staff

This policy was developed taking into account national guidance in force at that time, along with pay and conditions of employees, and was implemented before 2015 following a process of consultation with employees.

Name and title	2023/24					2022/23 (Restated)						
	Salary (bands of £5,000) £000	Expense payments (taxable) to nearest £100	Performance Pay and Bonuses (bands of £5,000)	Long term performance pay and bonuses (bands of £5,000)	All pension related benefits (bands of £2,500)	Total in bands of £5,000	Salary (bands of £5,000) £000	Expense payments (taxable) to nearest £100	Performance Pay and Bonuses (bands of £5,000)	Long term performance pay and bonuses (bands of £5,000)	All pension related benefits (bands of £2,500)	Total in bands of £5,000
Professor Sir Keith Willett CBE Chair	45-50					45-50	40-45					40-45
Mr Les Broude Non - Executive Director	10-15					10-15	10-15					10-15
Mr Nigel Chapman Non - Executive Director	15-20					15-20	15-20					15-20
Mr Sumit Biswas Non - Executive Director	10-15					10-15	10-15					10-15
Dr Anne Stebbing Non - Executive Director	15-20					15-20	15-20					15-20
Mr Ian Green Non - Executive Director	15-20					15-20	10-15					10-15
Dr Dhammika Perera Non-Executive Director	10-15					10-15	0-5					0-5
Mr Mike McEnaney (Non-Executive Director ¹)	15-20					15-20	0-5					0-5
Mr Mike Hawker Non - Executive Director ¹							10-15					10-15
Dr Henrietta Hughes OBE Non - Executive Director ²							5-10					5-10
Mr David Eltringham Chief Executive ³	190-195				257.5-260	450-455	10-15				95-97.5	105-110
Mr William Hancock Chief Executive ³							195-200	4700			67.5-70	270-275

Name and title	2023/24						2022/23 (Restated)					
	Salary (bands of £5,000) £000	Expense payments (taxable) to nearest £100	Performance Pay and Bonuses (bands of £5,000)	Long term performance pay and bonuses (bands of £5,000)	All pension related benefits (bands of £2,500)	Total in bands of £5,000	Salary (bands of £5,000) £000	Expense payments (taxable) to nearest £100	Performance Pay and Bonuses (bands of £5,000)	Long term performance pay and bonuses (bands of £5,000)	All pension related benefits (bands of £2,500)	Total in bands of £5,000
Mr Paul Kempster Chief Operating Officer Chief Transformation Officer ⁹	135-140				75-77.5	210-215	130-135				0-2.5	130-135
Mr Michael Murphy Chief Strategy Officer	135-140				0	135-140	125-130				32.5-35	160-165
Ms Melanie Saunders Chief People Officer	130-135				0	130-135	125-130				70-72.5	195-200
Dr John Black Chief Medical Director ^{4,11}	140-145				0	140-145	150-155				1,545-1,547.5	1,695-1,700
Professor Helen Young Chief Nurse	135-140				0	135-140	140-145				32.5-35	175-180
Mr Aneel Pattni Chief Finance Officer ⁵	130-135				0	130-135	60-65				557.5-560	620-625
Mr Charles Porter Director of Finance ⁵							65-70				7.5-10	75-80
Mr. Daryl Lutchmaya Chief Governance Officer ⁶	120-125				32.5-35	150-155						
Mrs. Jill Lanham Chief Digital Officer ^{7,8,11}	40-45				2.5-5	45-50	65-70				297.5-300	365-370
Mr. Craig Ellis Chief Digital Officer ⁸	35-40				0	35-40						
Mr. Mark Ainsworth Director of Operations ⁹	60-65				420-422.5	480-485						
Mr Stuart Rees Interim Director of Finance ¹⁰	160-165				0	160-165						
Mid Point Band of highest paid Director's Total						192.5						200
Median Total Remuneration (£000)						27.89						28.06
Highest Paid Director as a proportion of the median						6.90						7.13

- Notes: 1. Michael McEnaney joined the Trust on 1st January 2023 as Non Executive Director replacing Mike Hawker who left the Trust on 30th December 2022.
2. Dr Henrietta Hughes OBE left her post as Non Executive Director on the 30th September 2022 and was replaced by Dr Dhammika Perera on 1st March 2023.
3. Will Hancock left his post as Chief Executive Officer on 31st March 2023, he was replaced by David Eltringham who joined the Trust on 1st March 2023.
4. Dr John Black is a recharge from the Oxford University Hospitals NHS Foundation Trust. The Trust has adopted the approach of including Dr John Black's pension arrangements into the remuneration from this year with prior year comparators included.
5. Charles Porter left his post as Director of Finance on 31st August 2022, he was replaced by Aneel Pattni who joined the Trust on 1st October 2022.
6. Daryl Lutchmaya joined the Trust as Chief Governance Officer on 17th April 2023.
7. Jill Lanham was promoted to the Board without voting rights on 1st September 2022 following the departure of Charles Porter as Director of Finance.
8. Jill Lanham left her post as Chief Digital Officer on 30th July 2023, she was initially replaced by an interim, Barry Thurston provided by Association of Ambulance Chief Executives (AACE) on an honorary contract, then Craig Ellis then joined the Trust on 18th December 2023 as a substantive replacement.
9. Mark Ainsworth joined the Board without voting rights on 1st October 2023 when Paul Kempster moved from Chief Operating Officer to Chief Transformation Officer
10. Stuart Rees joined the Trust in July 2023 as interim Director of Finance whilst Aneel Pattni Chief Finance Officer was absent. Stuart is not a full board member, although as a senior manager has significant influence.
11. The pension related benefit for J Black and J Lanham for 22/23 has been calculated in line with guidance. This calculation includes pension information pertaining to the 21/22 year which has not been obtained from NHS Pensions and therefore this element has been assumed to be nil in the calculation.

All board members have agreed to the public disclosure of personal details within this table.

Fair pay disclosure

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.

The banded remuneration of the highest-paid director in the organisation in the financial year 2023/24 was £190-195k, a reduction of 3.75% (2022/23; £200-205k, -0.05%).

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

For employees of the trust as a whole, the range of remuneration in 2023/24 was from £22k to £194k (2022/23; £20k to £270k). The percentage change in average employee remuneration (based on total for all employees on an annualised basis divided by full time equivalent number of employees) between years is an increase of 0.58% (2022/23; 6.74%). No employees received annualised remuneration in excess of the highest-paid director in 2023/24 (2022/23: one employee received annualised remuneration in excess of the highest-paid director).

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 salary of the highest paid director (excluding pension benefits) and each point in the remuneration range for the organisation's workforce.

2023/24	25th percentile	Median	75th percentile
Salary component of pay	24,336	27,889	37,350
Total pay and benefits excluding pension benefits	24,336	27,889	37,350
Pay and benefits excluding pension: pay ratio for highest paid director	8:1	7:1	5:1

2022/23	25th percentile	Median	75th percentile
Salary component of pay	23,415	28,058	37,633
Total pay and benefits excluding pension benefits	23,415	28,058	37,633
Pay and benefits excluding pension: pay ratio for highest paid director	9:1	7:1	5:1

PENSIONS FOR THE YEAR ENDED 31 MARCH 2024 (Audited)

Pension Benefits of Senior Managers 2023/24 (12 months to 31 March 2024)								
Name and title	Real increase in pension at pension age (bands of £2,500)	Real increase in pension lump sum at pension age (bands of £2,500)	Total accrued pension at pension age at 31 March 2024 (bands of £5,000)	Lump sum at pension age related to accrued pension at 31 March 2024 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2023	Real Increase in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2024	Employer's contribution to stakeholder pension
	£000	£000	£000	£000	£000	£000	£000	£000
Mr Michael Murphy Chief Strategy Officer	0	0	25-30	0	401	32	492	0
Ms Melanie Saunders Chief People Officer	0	30-32.5	45-50	125-130	832	140	1074	0
Professor Helen Young Chief Nurse	0	12.5-15	60-65	165-170	1165	121	1421	0
Mr Paul Kempster Chief Operating Officer	2.5-5	0	15-20	0	160	81	275	0
Mr David Eltringham Chief Executive	10-12.5	82.5-85	75-80	215-220	1194	546	1886	0
Mr Aneel Pattni Chief Finance Officer	0	0	30-35	0	482	0	535	0
Dr John Black Chief Medical Director	0-2.5	0	75-80	210-215	38	39	80	0
Mr Craig Ellis Chief Digital Officer	0-2.5	0	0-5	0	0	0	9	0
Mr. Daryl Lutchmaya Chief Governance Officer	0-2.5	0	10-15	0	166	23	223	0
Mrs. Jill Lanham Chief Digital Officer	0-2.5	0-2.5	25-30	55-60	526	6	615	0
Mr. Mark Ainsworth Director of Operations	17.5-20	50-52.5	35-40	100-105	0	425	877	0

na= comparative information not available

The impact arising from the McCloud judgement has meant some of the pension members have had a reduction in the value of their pensions this year.

Cash equivalent transfer value

A Cash Equivalent Transfer Value (CETV) is the actuarially completed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme.

A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures and the other pension details include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the NHS pension scheme.

They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Government Actuary Department (GAD) factors for the calculation of CETVs assume that benefits are indexed in line with CPI which is expected to be lower than RPI which was used previously and hence will tend to produce lower transfer values.

Expenses

Details of number and value of expenses claimed by governors and directors are detailed below:

	2023/24			2022/23		
	Total Number in Office	Total Number Receiving Expenses	Aggregate Sum of Expenses paid (£00)	Total Number in Office	Total Number Receiving Expenses	Aggregate Sum of Expenses paid (£00)
Governors	22	5	6	26	5	5
Directors	21	12	225	19	8	59

Off-payroll engagements

For all off-payroll engagements as of 31 March 2024, for more than £245 per day and that last for longer than six months:

No. of existing engagements as of 31 March 2024	0
Of which:	
Number that existed for less than one year at the time of reporting	0
Number that existed for between one and two years at the time of reporting	0
Number that existed for between two and three years at the time of reporting	0
Number that existed for between three and four years at the time of reporting	0
Number that existed for four or more years at the time of reporting	0

For all new off-payroll engagements, or those that reached six months in duration, between 1 April 2023 and 31 March 2024, for more than £245 per day and that last for longer than six months:

Number of new engagements, or those that reached six months in duration, between 1 April 2023 and 31 March 2024	0
Of which:	
Number assessed as within scope of IR35	0
Number assessed as not within scope of IR35	0
Number engaged directly (via PSC contracted to the trust) and are on the trust's payroll	0
Number of engagements reassessed for consistency / assurance purposes during the year	0
Number of engagements that saw a change to IR35 status following the consistency review	0

For all new off-payroll engagements, or those that reached six months in duration, between 1 April 2023 and 31 March 2024, for more than £245 per day and that last for longer than six months:

Number of new engagements, or those that reached six months in duration, between 1 April 2023 and 31 March 2024	0
Of which:	
Number assessed as within scope of IR35	0
Number assessed as not within scope of IR35	0
Number engaged directly (via PSC contracted to the trust) and are on the trust's payroll	0
Number of engagements reassessed for consistency / assurance purposes during the year	0
Number of engagements that saw a change to IR35 status following the consistency review	0

For all new off-payroll engagements, or those that reached six months in duration, between 1 April 2023 and 31 March 2024, for more than £245 per day and that last for longer than six months:

Number of off-payroll engagements of board members, and/or senior officials with significant financial responsibility, during the financial year	0
Number of individuals that have been deemed 'board members and/or senior officials with significant financial responsibility' during the financial year. This figure must include both off-payroll and on-payroll engagements	1



ACCOUNTS

4 ACCOUNTS

South Central Ambulance Service NHS Foundation Trust Annual accounts for the year ended 31 March 2024

Foreword to the accounts

South Central Ambulance Service NHS Foundation Trust

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



David Eltringham

Chief Executive Officer

8 July 2024

Consolidated Statement of Comprehensive Income

	Note	Group		Trust	
		2023/24	2022/23 Restated	2023/24	2022/23 Restated
		£000	£000	£000	£000
Operating income from patient care activities	3	344,067	345,785	344,067	345,785
Other operating income	4	9,088	7,685	9,007	7,322
Operating expenses	5	(378,437)	(354,101)	(379,831)	(353,631)
Operating surplus/(deficit) from continuing operations		(25,282)	(631)	(26,757)	(524)
Finance income	10	2,141	1,265	2,141	1,265
Finance expenses	10	(556)	(202)	(622)	(218)
PDC dividends payable		(1,491)	(1,056)	(1,491)	(1,056)
Net finance costs		94	7	28	(9)
Other gains / (losses)	10	194	396	183	333
Corporation tax expense		(60)	-	-	-
Surplus / (deficit) for the year from continuing operations		(25,054)	(228)	(26,546)	(200)
Surplus/ (deficit) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		(25,054)	(228)	(26,546)	(200)
TOTAL		(25,054)	(228)	(26,546)	(200)
Other comprehensive income					
Will not be reclassified to income and expenditure:					
Impairments		(13,599)	(226)	(13,599)	(226)
Revaluations		10,062	3,275	10,062	3,275
Other reserve movements		5	-	5	-
Total comprehensive income / (expense) for the period		(28,586)	2,821	(30,078)	2,849
Total comprehensive income/ (expense) for the period attributable to:					
South Central Ambulance Service NHS Foundation Trust		(28,586)	2,821	(30,078)	2,849
TOTAL		(28,586)	2,821	(30,078)	2,849

The group deficit for the year of £25,054k includes £2,253k of capital donations and depreciation offsetting -£5,557k peppercorn rent impairment and land impairment that is excluded from the financial position. The Trust deficit is £21,750k which is used for measuring the Trust's contribution to the Hampshire and Isle of Wight Integrated Care System consolidated financial position for the purposes of national reporting and monitoring.

The notes on pages 121 to 127 form part of these accounts.

All income and expenditure is derived from continuing operations.

Statements of Financial Position

	Note	Group			Trust		
		31 March 2024	31 March 2023	1 April 2022	31 March 2024	31 March 2023	1 April 2022
		£000	Restated £000	Restated £000	£000	Restated £000	Restated £000
Non-current assets							
Intangible assets	12	2,010	1,798	2,110	2,010	1,798	2,110
Property, plant and equipment	13	75,192	76,584	74,077	66,968	69,259	66,500
Right of use assets	15	34,784	44,798	-	37,180	49,427	-
Receivables	20	13	17	20	13	17	20
Other investments / financial assets	21	-	-	-	1,524	4,019	7,254
Total non-current assets		111,999	123,197	76,207	107,695	124,520	75,884
Current assets							
Inventories	19	1,657	1,447	1,220	1,186	1,019	828
Receivables	20	18,253	22,555	16,306	17,927	22,511	16,854
Other investments / financial assets	21	-	-	-	8,542	7,282	2,432
Cash and cash equivalents	23	25,089	50,024	60,910	24,583	49,677	60,107
Total current assets		44,999	74,026	78,436	52,238	80,489	80,221
Current liabilities							
Trade and other payables	24	(35,086)	(42,308)	(43,513)	(34,872)	(43,426)	(42,749)
Borrowings	25	(7,582)	(7,260)	-	(9,663)	(9,470)	-
Provisions	27	(3,462)	(4,348)	(9,414)	(3,424)	(4,332)	(9,372)
Total current liabilities		(46,130)	(53,916)	(52,927)	(47,959)	(57,228)	(52,121)
Total assets less current liabilities		110,868	143,307	101,716	111,974	147,781	103,984
Non-current liabilities							
Borrowings	25	(21,553)	(26,032)	-	(21,893)	(28,243)	-
Provisions	27	(3,910)	(3,855)	(4,603)	(3,872)	(3,822)	(4,603)
Total non-current liabilities		(25,463)	(29,887)	(4,603)	(25,765)	(32,065)	(4,603)
Total assets employed		85,405	113,420	97,113	86,209	115,716	99,381
Financed by							
Public dividend capital		66,618	66,047	64,758	66,618	66,047	64,758
Revaluation reserve		23,950	27,482	24,433	23,950	27,482	24,433
Other reserves		(350)	(350)	(350)	(350)	(350)	(350)
Income and expenditure reserve		(4,813)	20,241	8,272	(4,009)	22,537	10,540
Total taxpayers' equity		85,405	113,420	97,113	86,209	115,716	99,381

The primary financial statements on pages 121 to 127 and the notes on pages 128 to 193 were approved by the Trust's Board of Directors on 8 July 2024 and signed on its behalf by David Eltringham, Chief Executive Officer.

 **David Eltringham** | Chief Executive Officer | 8 July 2024

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

Group	Public dividend capital £000	Revaluation reserve £000	Other reserves £000	Income and expenditure reserve £000	Total £000
Restated Taxpayers' and others' equity at 1 April 2023 - brought forward	66,047	27,482	(350)	20,241	113,420
Surplus/(deficit) for the year	-	-	-	(25,054)	(25,054)
Impairments	-	(13,599)	-	-	(13,599)
Revaluations	-	10,062	-	-	10,062
Public dividend capital received	571	-	-	-	571
Other reserve movements	-	5	-	-	5
Taxpayers' and others' equity at 31 March 2024	66,618	23,950	(350)	(4,813)	85,405

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

Group	Public dividend capital £000	Revaluation reserve (Restated) £000	Other reserves £000	Income and expenditure reserve £000	Total (Restated) £000
Taxpayers' and others' equity at 1 April 2022 - brought forward	64,758	18,448	(350)	8,272	91,128
Adjustment to opening position	-	5,985	-	-	5,985
Taxpayers' and others' equity at 1 April 2022 - restated	64,758	24,433	(350)	8,272	97,113
Impact of implementing IFRS 16 on 1 April 2022	-	-	-	12,197	12,197
Surplus/(deficit) for the year	-	-	-	(228)	(228)
Impairments	-	(226)	-	-	(226)
Revaluations	-	3,275	-	-	3,275
Public dividend capital received	1,289	-	-	-	1,289
Taxpayers' and others' equity at 31 March 2023	66,047	27,482	(350)	20,241	113,420

Information on Group 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 at 3.5%, reflecting the cost of capital utilised by the trust, is payable to the Department of Health and Social Care 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.

Other reserves

Other reserves was a residual balance that was required in 2006 when the Trust was formed. The reserve was created from the opening net assets with taxpayer's equity from the predecessor trust.

Income and expenditure reserve

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

The NHS adopted "IFRS16 Leases" on 1st April 2022. The terms of the standard specify treatment for peppercorn leases. Peppercorn leases are defined as leases for which the consideration paid is nil or nominal (that is, significantly below market value). Peppercorn leases are in the scope of IFRS 16 if they meet the definition of a lease in all aspects apart from containing consideration. The properties in these peppercorn leases are to be recognised as a right of use asset and measured at discounted current value and depreciated over the term of the lease. The difference between the carrying amount of the right-of-use asset and lease liability shall be included as part of the adjustment to the opening balances of taxpayers' equity (or other component of equity, as appropriate) per IFRS 16 (C5(b)). All future new peppercorn leases will be recognised as a right of use asset and the Trust will recognise any difference between the carrying amount of the right-of-use asset and the lease liability as income as required by IAS 20 as interpreted by the FReM.

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
Restated Taxpayers' and others' equity at 1 April 2023 - brought forward	66,047	27,482	(350)	22,537	115,716
Surplus/(deficit) for the year	-	-	-	(26,546)	(26,546)
Impairments	-	(13,599)	-	-	(13,599)
Revaluations	-	10,062	-	-	10,062
Public dividend capital received	571	-	-	-	571
Other reserve movements	-	5	-	-	5
Taxpayers' and others' equity at 31 March 2024	66,618	23,950	(350)	(4,009)	86,209

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

Trust	Public dividend capital £000	Revaluation reserve (Restated) £000	Other reserves £000	Income and expenditure reserve £000	Total (Restated) £000
Taxpayers' and others' equity at 1 April 2022 - brought forward	64,758	18,448	(350)	10,540	93,396
Adjustment to opening position	-	5,985	-	-	5,985
Taxpayers' and others' equity at 1 April 2022 - restated	64,758	24,433	(350)	10,540	99,381
Impact of implementing IFRS 16 on 1 April 2022	-	-	-	12,197	12,197
Surplus/(deficit) for the year	-	-	-	(200)	(200)
Impairments	-	(226)	-	-	(226)
Revaluations	-	3,275	-	-	3,275
Public dividend capital received	1,289	-	-	-	1,289
Restated Taxpayers' and others' equity at 31 March 2023	66,047	27,482	(350)	22,537	115,716

Information on Trust 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 at 3.5%, reflecting the cost of capital utilised by the trust, is payable to the Department of Health and Social Care 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.

Other reserves

Other reserves was a residual balance that was required in 2006 when the Trust was formed. The reserve was created from the opening net assets with taxpayer's equity from the predecessor trust.

Income and expenditure reserve

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

The NHS adopted "IFRS16 Leases" on 1st April 2022. The terms of the standard specify treatment for peppercorn leases. Peppercorn leases are defined as leases for which the consideration paid is nil or nominal (that is, significantly below market value). Peppercorn leases are in the scope of IFRS 16 if they meet the definition of a lease in all aspects apart from containing consideration. The properties in these peppercorn leases are to be recognised as a right of use asset and measured at discounted current value and depreciated over the term of the lease. The difference between the carrying amount of the right-of-use asset and lease liability shall be included as part of the adjustment to the opening balances of taxpayers' equity (or other component of equity, as appropriate) per IFRS 16 (C5(b)). All future new peppercorn leases will be recognised as a right of use asset and the Trust will recognise any difference between the carrying amount of the right-of-use asset and the lease liability as income as required by IAS 20 as interpreted by the FReM.

Statements of Cash Flows

	Note	Group		Trust	
		2023/24	2022/23 Restated	2023/24	2022/23 Restated
		£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus / (deficit)		(25,282)	(631)	(26,757)	(524)
Non-cash income and expense:					
Depreciation and amortisation	5	17,988	15,489	18,790	15,103
Net impairments	5	5,557	207	5,557	207
Income recognised in respect of capital donations	4	(2,758)	-	(2,758)	-
(Increase) / decrease in receivables and other assets		4,475	(6,203)	4,757	(5,611)
(Increase) / decrease in inventories		(210)	(227)	(167)	(191)
Increase / (decrease) in payables and other liabilities		(6,812)	(2,366)	(6,940)	(504)
Increase / (decrease) in provisions		(930)	(5,495)	(957)	(5,502)
Tax (paid) / received		(180)	-	-	-
Net cash flows from / (used in) operating activities		(8,152)	774	(8,475)	2,978
Cash flows from investing activities					
Interest received		2,152	1,126	2,152	1,126
Purchase and sale of financial assets / investments		-	-	1,235	(1,615)
Purchase of intangible assets		(752)	(1,064)	(752)	(1,064)
Purchase of Property, Plant & Equipment (PPE) and investment property		(11,905)	(7,121)	(10,776)	(4,807)
Sales of Property, Plant & Equipment (PPE) and investment property		2,616	1,870	2,382	1,806
Lease termination fees paid (lessee)		(128)	-	(128)	-
Net cash flows from / (used in) investing activities		(8,017)	(5,189)	(5,887)	(4,554)
Cash flows from financing activities					
Public dividend capital (PDC) received		571	1,289	571	1,289
Capital element of lease liability repayments		(7,209)	(6,279)	(9,109)	(8,646)
Other interest		(3)	-	-	-
Interest paid on lease liability repayments		(454)	(521)	(523)	(537)
PDC dividend (paid) / refunded		(1,671)	(960)	(1,671)	(960)
Net cash flows from / (used in) financing activities		(8,766)	(6,471)	(10,732)	(8,854)
Increase / (decrease) in cash and cash equivalents		(24,935)	(10,886)	(25,094)	(10,430)
Cash and cash equivalents at 1 April - brought forward		50,024	60,910	49,677	60,107
Cash and cash equivalents at 31 March	23	25,089	50,024	24,583	49,677

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

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

Note 1.1.1 Accounting convention

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

The directors have a reasonable expectation that the services provided by South Central Ambulance Service NHS Foundation Trust will continue to be provided by the public sector for the foreseeable future. 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 1.3 Consolidation

Trust Statements

Trust Statement of comprehensive income notes are not included as they are not materially different to the group figures.

NHS Charitable Funds

South Central Ambulance Service NHS Foundation Trust is the Corporate Trustee to South Central Ambulance Charity. South Central Ambulance Service NHS Foundation Trust has considered the materiality of the current annual value of transactions and as a result has not consolidated the charitable fund results into the Trust accounts.

The charitable fund's statutory accounts are prepared to 31 March 2024 in accordance with the UK Charities Statement of Recommended Practice (SORP) which is based on UK Financial Reporting Standard (FRS) 102. The charity's draft unaudited results to the 31st March 2024 are included in the related party transactions note 33.

Other subsidiaries

On 5 September 2015 the Trust established a wholly owned subsidiary company 'South Central Fleet Services Ltd'. The accounts show results for the Group and the Trust. The company began trading on 1 November 2015 and provides a range of fleet services to the Trust. The Trust's investment in the company is £441,310 of share capital and £9,625k of outstanding loans.

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 amounts consolidated are drawn from the unaudited draft financial statements of the subsidiary for the year. During 2023/24 the subsidiary underwent its own individual audit, the audit adjustments posted into the subsidiary in 2022/23 but included within the 2023/24 consolidated accounts are detailed in Note 33. The audit adjustments were not material to the group so no prior period adjustments restatement is deemed necessary.

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.

1.4.1 Revenue from NHS contracts

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

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

Where income is received for a specific activity, which is to be delivered in a subsequent financial year, that income is deferred.

Income from the sale of non-current assets is recognised only when all material conditions of sale have been met and is measured as the sums due under the sale contract.

1.4.2 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 consolidated statement of comprehensive income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

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

Note 1.6 Expenditure on employee benefits

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 employer, 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.

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 Property, plant and equipment

Note 1.8.1 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 and the cost of the item can be measured reliably
- the item has a cost of at least £5,000 or collectively a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous disposal dates and are under single managerial control
- items form part of the initial equipping and setting-up cost of a new building, irrespective of their individual or collective cost

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

Note 1.8.2 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 (i.e. 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.

Specialised Assets Valued Using Depreciated Replacement Cost (DRC) Method - The use of the DRC method is recognised for assets where there is no market evidence available due to their specialist use. Assets valued using the DRC method are dependent upon a continued requirement for SCAS to use the asset for the provision of the specialist service in question. The values stated cannot be relied on as an indication of the amount that could be recovered if the service was discontinued and the asset retired. It is likely that the market value of these assets would be materially lower than the values stated herein. Any alternative use value is likely to relate only to the land because the buildings are generally unsuitable for any alternative use.

The trust has an annual valuation exercise of its owned property (land and buildings) with a valuation date as at 31st March 2024. This was undertaken by an accredited valuer, Savills, on a property by property basis.

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

Leasehold improvements, aerial sites, 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.

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.

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 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.

Note 1.8.3 De-recognition

Assets intended for disposal are reclassified as 'held for sale' once all of the following criteria are met:

- the asset is available for immediate sale in its present condition subject only to terms which are usual and customary for such sales;
- the sale must be highly probable i.e.:
 - management are committed to a plan to sell the asset
 - an active programme has begun to find a buyer and complete the sale
 - the asset is being actively marketed at a reasonable price
 - the sale is expected to be completed within 12 months of the date of classification as 'held for sale' and
 - the actions needed to complete the plan indicate it is unlikely that the plan will be dropped or significant changes made to it.

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. 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 economic life is adjusted. The asset is de-recognised when scrapping or demolition occurs.

Note 1.8.4 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. See note 4.1, 13.1 and 13.5.

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

Note 1.8.5 Useful Economic 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
Land	-	-
Buildings, excluding dwellings	3	70
Plant & machinery	3	15
Transport equipment	5	7
Information technology	3	5
Furniture & fittings	3	5

Finance-leased assets (including land) are depreciated over the shorter of the useful life or the lease term, unless the trust expects to acquire the asset at the end of the lease term in which case the assets are depreciated in the same manner as owned assets above.

Included within Buildings are revalued owned buildings, non-revalued Aerial Sites and non-revalued Leasehold Improvements. The Trust has a policy of revaluing its owned properties and doesn't currently revalue leasehold improvements.

Note 1.9 Intangible assets

Note 1.9.1 Recognition

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

Internally generated intangible assets

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

Expenditure on research is not capitalised.

Expenditure on development is capitalised only where all of the following can be demonstrated:

- the project is technically feasible to the point of completion and will result in an intangible asset for sale or use;
- the Trust intends to complete the asset and sell or use it;
- the Trust has the ability to sell or use the asset;
- how the intangible asset will generate probable future economic or service delivery benefits, e.g., the presence of a market for it or its output, or where it is to be used for internal use, the usefulness of the asset;
- adequate financial, technical and other resources are available to the Trust to complete the development and sell or use the asset and;
- the Trust can measure reliably the expenses attributable to the asset during development.

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.

Note 1.9.2 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 under IFRS 13 if it does not meet the requirements of IAS 40 or IFRS 5.

Amortisation

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

Note 1.9.3 Useful economic life of intangible assets

	Min life Years	Max life Years
Purchased intangible assets - Software	3	5

Note 1.10 Inventories

Inventories are valued at the lower of cost and net realisable value. The cost of inventories is measured using the first in, first out (FIFO) method. This is considered to be a reasonable approximation to fair value due to high turnover of stocks. A review is made where necessary for obsolete, slow moving and defective stocks and written off where considered appropriate.

In 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. The value of the deemed income and expenditure was £0.113m (2022/23: £0.348m). See note 19.

Note 1.11 Financial assets and financial liabilities

Recognition

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

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

Classification and measurement

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

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

Financial assets or liabilities are 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 as 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.

Impairment of financial assets

For all financial assets measured at amortised cost including lease receivables, contract receivables and contract assets, 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 assets gross carrying amount and the present value of estimated future cash flows discounted at the financial assets 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.

At the Statement of Financial Position date, the Trust assesses whether any financial assets, other than those held at "fair value through income and expenditure" are impaired. Financial assets are impaired and impairment losses are recognised if, and only if, there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on the estimated future cash flows of the asset.

For financial assets carried at amortised cost, the amount of the impairment loss is measured as the difference between the asset's carrying amount and the present value of the revised future cash flows discounted at the asset's original effective interest rate. The loss is recognised in the Statement of Comprehensive Income and the carrying amount of the asset is reduced directly.

De-recognition

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

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

Note 1.12 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee, the Trust doesn't have any finance leases. All other leases are classified as operating leases.

Note 1.12.1 " The Trust as lessee "

Finance leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the trust, the asset is recorded as property, plant and equipment and a corresponding liability is recorded. The value at which both are recognised is the lower of the fair value of the asset or the present value of the minimum lease payments, discounted using the interest rate implicit in the lease.

The asset and liability are recognised at the commencement of the lease. Thereafter the asset is accounted for an item of property plant and equipment.

The annual rental is split between the repayment of the liability and a finance cost so as to achieve a constant rate of finance over the life of the lease. The annual finance cost is charged to Finance Costs in the Statement of Comprehensive Income. The lease liability, is de-recognised when the liability is discharged, cancelled or expires.

Operating leases

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are added to the lease rentals and charged to operating expenses over the life of the lease. Contingent rentals are recognised as an expense in the period in which they are incurred.

Leases of land and buildings

Where a lease is for land and buildings, the land component is separated from the building component and the classification for each is assessed separately.

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 South Central Ambulance Service Foundation Trust's cash management. Cash, bank and overdraft balances are recorded at current values.

Note 1.14 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 2024:

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

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective from 31 March 2024:

	Inflation rate	Prior year rate
Year 1	3.60%	7.44%
Year 2	1.80%	0.60%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's pension discount rate of 2.45% in real terms (2022/23: 1.7%).

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 29 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 1.15 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 29 where an inflow of economic benefits is probable. Contingent liabilities are not recognised, but are disclosed in note 29, 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 1.16 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 in the PDC dividend policy issued by the Department of Health and Social Care. This policy is available at 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 1.17 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.

The subsidiary company, South Central Fleet Services Limited, is VAT registered.

Note 1.18 Corporation tax

South Central Ambulance NHS Foundation Trust has determined that it has no corporation tax liability as the trust's profit generated from non - operational income falls below the threshold amount of £50,000. The subsidiary company, South Central Fleet Services Limited has an expected Corporation Tax liability of £180k offset by Deferred tax asst of £120k, the £60k charge is shown in the Statement of Consolidated Income.

Note 1.19 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 1.20 Early adoption of standards, amendments and interpretations

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

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.

Where the trust has assets or liabilities denominated in a foreign currency at the Statement of Financial Position date:

- monetary items are translated at the spot exchange rate on 31 March
- non-monetary assets and liabilities measured at historical cost are translated using the spot exchange rate at the date of the transaction and
- non-monetary assets and liabilities measured at fair value are translated using the spot exchange rate at the date the fair value was determined.

Exchange gains or losses on monetary items (arising on settlement of the transaction or on re-translation at the Statement of Financial Position date) are recognised in income or expense in the period in which they arise.

Exchange gains or losses on non-monetary assets and liabilities are recognised in the same manner as other gains and losses on these items.

Note 1.23 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 1.24 IFRS16 Leases

The IFRS16 standard provides a single accounting model for lessees, recognising a right of use asset and obligation in the statement of financial position for most leases: some leases are exempt through application of practical expedients explained below. For those recognised in the statement of financial position the standard also requires the remeasurement of lease liabilities in specific circumstances after the commencement of the lease term. For lessors, the distinction between operating and finance leases will remain and the accounting will be largely unchanged.

For operating leases with a lease term of more than 12 months and an underlying asset value of at least £5,000, a lease liability will be recognised equal to the value of remaining lease payments discounted on transition at the trust's incremental borrowing rate. The trust's incremental borrowing rate will be defined by HM Treasury. For 2023/24, this rate is 3.51% and for all leases after 1st January 2024 4.72%. The related right of use asset will be measured equal to the lease liability adjusted for any prepaid or accrued lease payments. For peppercorn leases, a right of use asset will be measured at current value in existing use or fair value. The difference between the asset value and the calculated lease liability will be recognised in income or an impairment, in 2023/24 there is a £5,461k impairment due to the change in discount rate to 4.72%. Due to the length of the peppercorn leases the leases are sensitive to discount rate fluctuations.

For leases commencing in 2023/24, the trust will not recognise a right of use asset or lease liability for short term leases (less than or equal to 12 months) or for leases of low value assets (less than £5,000). Right of use assets will be subsequently measured on a basis consistent with owned assets and depreciated over the length of the lease term.

Note 1.25 Critical accounting estimates and judgements

In the application of the Foundation Trust's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates and the estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period or in the period of the revision and future periods if the revision affects both differ from those estimates and the estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

Note 1.25.1 - Critical judgements and key sources of estimation uncertainty

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

Charitable Funds

The Trust is the corporate trustee of the linked charity, South Central Ambulance Charity. The trust has assessed its relationship under IFRS10 and determined it to be a subsidiary because the Trust is exposed to, or has rights to, variable returns and other benefits 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. However, the charitable funds are immaterial in the context of the group and therefore transactions have not been consolidated. Details of the transactions of the charity are included in the related party transactions note (note 33).

Land and Buildings - Leasehold Improvements

The Trust does not revalue its leasehold improvements or aerial sites, these are held at depreciated historical cost which is used as a proxy for fair value.

Note 1.25.2 - Source of estimation uncertainty

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

Land and Buildings - Valuations

The Trust revalues its land and buildings annually. This quinquennial process commences with a full site valuation in year one and desktop valuations in years 2-5. In 2023/24 the Trust appointed a new valuer, Savills, who undertook a full site valuation as at 31 March 2024, on a property by property basis.

The valuation was prepared in accordance with the professional standards of the Royal Institution of Chartered Surveyors: RICS Valuation – Global Standards and RICS UK National Supplement, commonly known together as the Red Book, in so far as these are consistent with IFRS and the above mentioned guidance; RICS UK VPGA 5 refers.

At 31 March 2024, buildings (excluding leasehold improvements) have a net book value of £16,706k (2022/23: £23,986k) and land has a net book value of £20,389k (2022/23: restated £15,475k).

The trusts' valuers use the Depreciated Replacement Cost (DRC) method of valuation which applies to specialised properties. The DRC approach is based on the economic theory of substitution, with assets being compared to a hypothetical substitute known as the Modern Equivalent Asset (MEA).

The buildings revaluation by the new valuer has resulted in shortened useful economic lives leading to a net buildings impairment of £8,547k. Management are satisfied that the useful economic lives are appropriate and do not indicate a prior year overstatement due to changes in the estates strategy and a range of reasonable estimates being used by both valuers. Useful economic lives assessment is subjective in nature and has been estimated by the Trust's valuers using a formula based approach with a life estimated at 60 years and then reduced by multiple factors such as age of building & condition.

The impact of the valuation was an overall net increase in Land valuation of £4,914k after considering the prior year impact. During the process of the revaluation there was a property where land was valued considerably higher than in the previous two years. Upon investigation, it has been determined that this does represent a material misstatement to the prior year. Therefore, a prior period adjustment of £5,985k has been made to the land valuation and revaluation reserve for the opening position at 1 April 2022. to correct this material misstatement. This misstatement was identified by the new valuers who determined that the previous modern equivalent asset assumption was not appropriate for this particular piece of land.

Management are satisfied that the carrying value of the Oxford land at the point it has been restated (1 April 2021) is not materially different from the fair value of £5,985k as at 31 March 2024. See note 35 for further details of the prior period adjustment.

IFRS 16

The Trust has capitalised its Right of Use (RoU) assets in accordance with IFRS 16, all leases greater in length than one year and greater than £5k are capitalised. Where an asset is individually under £5k but is part of a larger cohort of leased assets they are capitalised as RoU assets. All leases are with third party lessors and are entered into at market rates with the exception of some properties subject to peppercorn rents. The market rate of rent for properties that are held on a peppercorn lease are valued at market rent for the area based on similar properties. Management are content that this is an appropriate valuation method.

Where a signed lease agreement exists, the life of the lease is based on the term of the agreement. All leases are discounted based on the rate implied in the lease. Where this rate is not available then the discount rate is prescribed by HM Treasury. The rate from the 1st January 2023 to 31st December 2023 is 3.51% and from 1st January 2024 the rate is 4.72%.

IFRS16 Peppercorn Leases, leases that have a nominal annual rent, have been revalued based on current market rate for comparable properties, the largest peppercorn asset has 56 years remaining so is very sensitive to discount rate changes. The discount rate has changed to 4.72% at 31 March 2024 which has resulted in an impairment of £5,461k.

Management have also reassessed their judgement relating to a lease for Orchard House. This had been previously recognised as a right of use asset as management had contractually signed a development contract. The contract is however now in dispute and management do not consider that they have the right to use this assets. It has therefore been removed from the Trusts right of use asset at 31 March 2024 and they have restated the prior year right of use asset to also reflect this. See note 36 for further details of the prior period adjustment.

Note 1.26 Standards, Amendments and Interpretations in Issue but not yet Effective or Adopted

The DHSC GAM does not require the following IFRS Standards and Interpretations to be applied in 2023-24. These Standards are still subject to HM Treasury FReM adoption.

IFRS 17 Insurance Contracts – The Standard is effective for accounting periods beginning on or after 1 January 2024. IFRS 17 is yet to be adopted by the FReM, therefore early adoption is not permitted.

Note 2 Operating Segments

Each segment is reported separately in the monthly Board report. Emergency Services include the 999 service, NHS 111 Call Handling and the Hazardous Area Response Team.

Non-Emergency Services including Patient Transport Services (NEPTS) and Logistic Services.

Direct costs include employees and non employee costs (staff costs, drugs, medical equipment, vehicle costs etc.) The Trust only reports contribution before overheads by service line reporting to the Trust Board at Public Board meetings.

2023/2024	Emergency Services	Non Emergency Services	Corporate	Sub-Total	*NHS Pension	** NHS England Inventory	** NHS England Donated Assets	* NHS England Pay Award	Peppercorn Lease Revaluation	Total
	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Income	267,616	69,222	4,162	341,000	9,284	113	2,758	0	0	353,155
Direct Costs	(223,205)	(71,545)	(4,162)	(298,912)	(9,284)	(113)	0	0	(5,461)	(313,770)
Contribution Operational Activities	44,411	(2,323)	0	42,088	0	0	2,758	0	(5,461)	39,385
Total overheads				(46,983)						(46,983)
Depreciation and amortisation				(17,456)						(17,456)
Total Overhead, Depreciation and Amortisation Costs				(64,439)						(64,439)
Operating Surplus (Deficit)				(22,351)	0	0	2,758	0	(5,461)	(25,054)

* See Note 3.1 and Note 7.

** See Note 19.

2022/2023	Emergency Services	Non Emergency Services	Corporate	Sub-Total (restated)	*NHS Pension	** NHS England Inventory	** NHS England Donated Assets	* NHS England Pay Award	Peppercorn Lease Revaluation	Total (restated)
	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2023/24	2022/23	2022/23	2022/23
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Income	264,992	62,237	8,342	335,571	8,568	348	0	8,983	0	353,470
Direct Costs	(220,603)	(55,153)	(3,627)	(279,383)	(8,568)	(348)	0	(8,983)	0	(297,282)
Contribution Operational Activities	44,389	7,084	4,715	56,188	0	0	0	0	0	56,188
Total overheads				(40,927)						(40,927)
Depreciation and amortisation				(15,489)						(15,489)
Total Overhead, Depreciation and Amortisation Costs				(56,416)						(56,416)
Operating Surplus (Deficit)				(228)	0	0	0	0	0	(228)

* See Note 3.1 and Note 7.

** See Note 19.

Note 3 Operating income from patient care activities (Group)

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

Statements of Cash Flows

Note 3.1 Income from patient care activities (by nature)	2023/24	2022/23
	£000	£000
A & E income*	261,065	261,036
Patient transport services income	67,069	60,511
Other income	6,649	6,687
Income from activities arising from commissioner requested services, note 4.2	334,783	328,234
Agenda for change pay offer central funding**	-	8,983
Additional pension contribution central funding***	9,284	8,568
Total income from activities	344,067	345,785

* Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2023/24 NHS Payment Scheme documentation. www.england.nhs.uk/pay-syst/nhs-payment-scheme

** In March 2023 the government announced an additional pay offer for 2022/23, in addition to the pay award earlier in the year. Additional funding was made available by NHS England for implementing this pay offer for 2022/23 and the income and expenditure has been included in these accounts as guided by the Department of Health and Social Care and NHS England. In May 2023 the government confirmed this offer will be implemented as a further pay award in respect of 2022/23 based on individuals in employment at 31 March 2023. There are no comparative figures for the 2023/24 year.

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

Note 3.2 Income from patient care activities (by source)	2023/24	2022/23
Income from patient care activities received from:	£000	£000
NHS England *	14,182	26,579
Clinical commissioning groups	-	73,130
Integrated Care Boards	323,352	233,278
Department of Health and Social Care	264	978
Other NHS providers	4,807	4,806
NHS other **	-	3,181
Local authorities	151	144
Injury cost recovery scheme	396	256
Non NHS: other	915	3,433
Total income from activities	344,067	345,785

* NHS England income includes £Nil for the Covid Clinical Assessment Service (CCAS) and related services (2022/23 £7.4m)

** NHS Other income includes £nil for the Covid Response Service (CRS) (2022/23 £3.2m)

Note 4.1 Other operating income (Group)	2022/23			2021/22		
	Contract income	Non-contract income	Total	Contract income	Non-contract income	Total
	£000	£000	£000	£000	£000	£000
Education and training	1,751	416	2,167	2,220	293	2,513
Non-patient care services to other bodies	2,163	-	2,163	1,726	-	1,726
Income in respect of employee benefits accounted on a gross basis	380	-	380	447	-	447
Receipt of donated equipment**	-	2,758	2,758	-	-	-
Charitable and other contributions to expenditure	-	113	113	-	348	348
Other income*	-	1,507	1,507	2,651	-	2,651
Total other operating income	4,294	4,794	9,088	7,044	641	7,685
Of which:						
Related to continuing operations			9,088			7,685

* Other income includes £237k (2022/2023: £134k) of income related to ICT system support for Isle of Wight NHS Trust, £416k (2022/2023: £293k) apprenticeship levy, income in respect of call centre services for third parties £nil (2022/2023: £1,443k) and income from third parties within SCFS Ltd £389k (2022/2023: £363k).

** £2,758k donated equipment received from DHSC.

Note 4.2 Income from activities arising from commissioner requested services

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

		2023/24	2022/23
		£000	£000
Income from services designated as commissioner requested services		261,065	261,036
Income from services not designated as commissioner requested services		<u>73,718</u>	<u>67,198</u>
Total	3.1	<u>334,783</u>	<u>328,234</u>

Note 5.1 Operating expenses (Group)	2023/24	2022/23
	£000	£000
		Restated
Purchase of healthcare from NHS and DHSC bodies	1,785	4,615
Purchase of healthcare from non-NHS bodies - Accident & Emergency	20,897	19,074
Purchase of healthcare from non-NHS bodies - Patient Transport	30,310	22,581
Purchase of healthcare from non-NHS bodies - Other	18,481	15,360
Staff and executive directors costs	216,895	219,286
Remuneration of non-executive directors	308	300
Supplies and services - clinical (excluding drugs costs)	5,439	4,841
Supplies and services - general	2,110	2,460
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	333	535
Donated Personal Protective Equipment (PPE)	113	348
Consultancy costs	1,115	459
Establishment	5,703	4,993
Premises	8,740	6,679
Information Technology	7,056	5,952
Transport	18,112	16,361
Depreciation on property, plant and equipment	17,456	14,533
Amortisation on intangible assets	532	956
Net impairments	5,557	207
Movement in credit loss allowance: contract receivables / contract assets	72	118
Change in provisions discount rate(s)	(123)	(492)
Fees payable to the external auditor		
audit services- statutory audit	159	120
other auditor remuneration (external auditor only)	39	23
Internal audit costs	90	95
Clinical negligence	2,635	2,295
Legal fees	555	521
Insurance	2,668	1,944
Education and training	1,561	1,499
Expenditure on short term leases (current year only)	7,609	6,250
Redundancy	466	63
Hospitality	18	13
Other services, eg external payroll*	1,574	1,937
Other	172	175
Total	378,437	354,101
Related to continuing operations	378,437	354,101

* Other services includes £1,222k for 111 managed service contract (2022/23: £1,001k)

Note 5.2 Other auditor remuneration (Group)

	2023/24 £000	2022/23 £000
Other auditor remuneration paid to the external auditor:		
1. Audit of accounts of subsidiary of the trust	39	23
Total	39	23

Note 5.3 Limitation on auditor's liability (Group)

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

Note 6 Impairment of assets (Group)

	2023/24 £000	2022/23 £000
Net impairments charged to operating surplus / deficit resulting from:		
Loss or damage from normal operations	-	207
Changes in market price	96	-
Other	5,461	-
Total net impairments charged to operating surplus / deficit	5,557	207
Impairments charged to the revaluation reserve	13,599	226
Total net impairments	19,156	433

The impairments were in respect of IT Software £207k and Buildings £226k in 2022/23. The £13,599k impairments charged against the revaluation reserve are in respect of revalued owned buildings as part of the quinquennial valuation, the £5,461k relates to an impairment on the peppercorn leases due to the change in discount rate to 4.72% and the £96k relates to land impairment as a result of the annual valuation.

Note 7 Employee benefits (Group)

	2023/24 Total £000	2022/23 Total £000
Salaries and wages	158,684	159,491
Social security costs	17,958	18,050
Apprenticeship levy	873	835
Employer's contributions to NHS pensions	30,563	28,217
Temporary staff (including agency)	9,283	12,756
Total gross staff costs	217,361	219,349
Of which		
Costs capitalised as part of assets	-	-
Included Within Operating Expenditure, Note 5.1		
Staff and executive directors costs	216,895	219,286
Redundancy	466	63
	217,361	219,349

The employer contribution rate for NHS pensions increased from 14.3% to 20.6% (excluding administration charge) from 1 April 2019. For 2020 - 2024, NHS providers continued to pay over contributions at the former rate with the additional amount being paid over by NHS England on providers' behalf. The full cost of £9,284k (2022/23: £8,568k) and related £9,284k (2022/23: £8,568k) funding have been recognised in these accounts.

During the year to 31 March 2024 the highest paid director was the Chief Executive who was paid a salary between £190k and £195k.

In the year ended 31 March 2024, ten directors (2023: seven) accrued benefits under a defined benefits pension scheme.

Note 7.1 Retirements due to ill-health (Group)

During 2023/24 there were 4 early retirements from the trust agreed on the grounds of ill-health (2 in the year ended 31 March 2023). The estimated additional pension liabilities of these ill-health retirements is £419k (£15k in 2022/23).

The cost of these ill-health retirements will be borne by the NHS Business Services Authority - Pensions Division.

These estimated costs are calculated on an average basis and will be borne by the NHS Pension Scheme.

Further details of directors' remuneration can be found in the remuneration report which is included in the Trust Annual Report 2023/24.

Note 8 Pension costs

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

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 with summary global member and accounting data. In undertaking

this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

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

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from April 2024. The Department of Health and Social Care has recently laid Scheme Regulations confirming the employer contribution rate will increase to 23.7% of pensionable pay from 1 April 2024 (previously 20.6%). The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit structure or contribution rates.

Defined Contribution Schemes

The company operates a defined contribution retirement benefit schemes for all new employees and existing employees. The scheme is operated by NEST, a scheme established by the government to aid the auto-enrolment process and details can be accessed on the NEST website www.nestpensions.org.uk. The assets of the schemes are held separately from those of the company in an independently administered fund.

Note 10 Finance income (Group)

Finance income represents interest received on assets and investments in the period.

	2023/24	2022/23
	£000	£000
Interest on bank accounts	2,141	1,265
Total finance income	2,141	1,265

Note 10.1 Finance expenditure (Group)

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

	2023/24	2022/23
	£000	£000
		Restated
Interest expense:		
Interest on lease obligations	454	521
Interest on late payment of commercial debt	3	-
Total interest expense	457	521
Unwinding of discount on provisions	99	(319)
Other finance costs	-	-
Total finance costs	556	202

See Prior Period Adjustment Note 36.8

Note 10.2 Other gains / (losses) (Group)

	2023/24	2022/23
	£000	£000
Gains on disposal of assets	194	396
Losses on disposal of assets	-	-
Total gains / (losses) on disposal of assets	194	396
Total other gains / (losses)	194	396

Note 11 Corporation Tax

South Central Ambulance NHS Foundation Trust has determined that it has no corporation tax liability as the Trust's profit generated from non - operational income falls below the threshold amount of £50k. The subsidiary company, South Central Fleet Services Limited has an expected Corporation Tax liability of £180k offset by Deferred tax asset of £120k, the £60k charge is shown in the Statement of Consolidated Income.

Note 12.1 Intangible assets - 2023/24

Group	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2023 - brought forward	12,042	1,178	13,220
Additions	137	615	752
Reclassifications	417	(417)	-
Disposals / derecognition	(1,137)	-	(1,137)
Valuation / gross cost at 31 March 2024	11,459	1,376	12,835
Amortisation at 1 April 2023 - brought forward	11,422	-	11,422
Provided during the year	532	-	532
Impairments	-	-	-
Disposals / derecognition	(1,129)	-	(1,129)
Amortisation at 31 March 2024	10,825	-	10,825
Net book value at 31 March 2024	634	1,376	2,010
Net book value at 1 April 2023	620	1,178	1,798

Note 12.2 Intangible assets - 2022/23

Group	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2022 - brought forward	12,934	318	13,252
Additions	44	1,020	1,064
Reclassifications	160	(160)	-
Disposals / derecognition	(1,096)	-	(1,096)
Valuation / gross cost at 31 March 2023	12,042	1,178	13,220
Amortisation at 1 April 2022 - brought forward	11,142	-	11,142
Provided during the year	956	-	956
Impairments	207	-	207
Disposals / derecognition	(883)	-	(883)
Amortisation at 31 March 2023	11,422	-	11,422
Net book value at 31 March 2023	620	1,178	1,798
Net book value at 1 April 2022	1,792	318	2,110

Note 12.3 Intangible assets - 2023/24

Trust	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2023 - brought forward	11,999	1,178	13,177
Additions	137	615	752
Reclassifications	417	(417)	-
Disposals / derecognition	(1,094)	-	(1,094)
Valuation / gross cost at 31 March 2024	11,459	1,376	12,835
Amortisation at 1 April 2023 - brought forward	11,379	-	11,379
Provided during the year	532	-	532
Disposals / derecognition	(1,086)	-	(1,086)
Amortisation at 31 March 2023	10,825	-	10,825
Net book value at 31 March 2024	634	1,376	2,010
Net book value at 1 April 2023	620	1,178	1,798

Note 12.4 Intangible assets - 2022/23

Trust	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2022 - brought forward	12,891	318	13,209
Additions	44	1,020	1,064
Reclassifications	160	(160)	-
Disposals / derecognition	(1,096)	-	(1,096)
Valuation / gross cost at 31 March 2023	11,999	1,178	13,177
Amortisation at 1 April 2022 - brought forward	11,099	-	11,099
Provided during the year	956	-	956
Impairments	207	-	207
Disposals / derecognition	(883)	-	(883)
Amortisation at 31 March 2023	11,379	-	11,379
Net book value at 31 March 2023	620	1,178	1,798
Net book value at 1 April 2022	1,792	318	2,110

Note 13.1 Property, plant and equipment - 2023/24

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Valuation/ gross cost at 1 April 2023 - brought forward	15,475	53,623	7,533	18,913	26,141	9,341	1,818	132,844
Additions	-	71	11,147	2,775	-	231	29	14,253
Impairments	(416)	(13,279)	-	-	-	-	-	(13,695)
Revaluations	5,330	2,621	-	-	-	-	-	7,951
Reclassifications	-	1,239	(4,314)	519	1,783	530	243	-
Disposals / derecognition	-	(742)	(72)	(1,275)	(3,433)	(297)	(101)	(5,920)
Valuation/ gross cost at 31 March 2024	20,389	43,533	14,294	20,932	24,491	9,805	1,989	135,433
Accumulated depreciation at 1 April 2023 - brought forward	-	14,955	-	11,604	22,767	5,363	1,571	56,260
Provided during the year	-	5,236	-	2,111	1,000	1,379	125	9,851
Revaluations	-	(2,111)	-	-	-	-	-	(2,111)
Disposals / derecognition	-	(562)	-	(1,236)	(1,655)	(206)	(100)	(3,759)
Accumulated depreciation at 31 March 2024	-	17,518	-	12,479	22,112	6,536	1,596	60,241
Net book value at 31 March 2024	20,389	26,015	14,294	8,453	2,379	3,269	393	75,192
Net book value at 1 April 2023	15,475	38,668	7,533	7,309	3,374	3,978	247	76,584

Included within buildings is a cost of £26.844m (2022/23: £26.950m) for leasehold improvements, accumulated depreciation amounted to £17.325m (2022/23: £13.629m).

During the year equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery (2022/23: £nil).

Note 13.2 Property, plant and equipment - 2022/23

Group	Land	Buildings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	(Restated)	excluding dwellings						
	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2022 - brought forward	9,490	50,054	5,509	15,754	28,907	10,943	1,790	122,447
Adjustment to opening position (see Note 35)	5,985	-	-	-	-	-	-	5,985
Valuation / gross cost at 1 April 2022 - restated	15,475	50,054	5,509	15,754	28,907	10,943	1,790	128,432
Additions	-	832	7,088	205	-	139	18	8,282
Impairments	-	(226)	-	-	-	-	-	(226)
Revaluations	-	2,601	-	-	-	-	-	2,601
Reclassifications	-	365	(5,064)	3,239	1,273	177	10	-
Disposals / derecognition	-	(3)	-	(285)	(4,039)	(1,918)	-	(6,245)
Valuation/ gross cost at 31 March 2023	15,475	53,623	7,533	18,913	26,141	9,341	1,818	132,844
Accumulated depreciation at 1 April 2022 - brought forward	-	13,457	-	10,248	23,333	5,869	1,448	54,355
Provided during the year	-	2,172	-	1,640	2,238	1,390	123	7,563
Revaluations	-	(674)	-	-	-	-	-	(674)
Disposals / derecognition	-	-	-	(284)	(2,804)	(1,896)	-	(4,984)
Accumulated depreciation at 31 March 2023	-	14,955	-	11,604	22,767	5,363	1,571	56,260
Net book value at 31 March 2023	15,475	38,668	7,533	7,309	3,374	3,978	247	76,584
Net book value at 1 April 2022	15,475	36,597	5,509	5,506	5,574	5,074	342	74,077

Included within buildings is a cost of £26.950m (2021/22: £26.302m) for leasehold improvements, accumulated depreciation amounted to £13.629m (2021/22: £12.202m).

Note 13.3 Property, plant and equipment financing - 31 March 2024

Group	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Owned - purchased	19,401	24,590	14,294	5,924	2,379	3,269	393	70,250
Owned - donated/ granted	988	1,425	-	2,529	-	-	-	4,942
Net Book Value total at 31 March 2024	20,389	26,015	14,294	8,453	2,379	3,269	393	75,192

Note 13.4 Property, plant and equipment financing - 31 March 2023

Group	Land (Restated) £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Owned - purchased	14,487	37,306	7,533	7,309	3,374	3,978	247	74,234
Owned - donated/ granted	988	1,362	-	-	-	-	-	2,350
Net Book Value total at 31 March 2023	15,475	38,668	7,533	7,309	3,374	3,978	247	76,584

Note 13.5 Property, plant and equipment - 2023/24

Trust	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Valuation/gross cost at 1 April 2023 - brought forward	15,475	52,961	5,393	16,234	11,140	9,002	1,818	112,023
Additions	-	71	8,813	2,775	-	231	30	11,920
Impairments	(416)	(13,279)	-	-	-	-	-	(13,695)
Revaluations	5,330	2,621	-	-	-	-	-	7,951
Reclassifications	-	1,239	(4,314)	519	1,783	530	243	-
Disposals / derecognition	-	(742)	-	(1,274)	(3,239)	(297)	(101)	(5,653)
Valuation/ gross cost at 31 March 2024	20,389	42,871	9,892	18,254	9,684	9,466	1,990	112,546
Accumulated depreciation at 1 April 2023 - brought forward	-	14,760	-	10,363	10,973	5,097	1,571	42,764
Provided during the year	-	5,192	-	1,782	66	1,355	125	8,520
Revaluations	-	(2,111)	-	-	-	-	-	(2,111)
Disposals / derecognition	-	(562)	-	(1,236)	(1,491)	(206)	(100)	(3,595)
Accumulated depreciation at 31 March 2024	-	17,279	-	10,909	9,548	6,246	1,596	45,578
Net book value at 31 March 2024	20,389	25,592	9,892	7,345	136	3,220	394	66,968
Net book value at 1 April 2023	15,475	38,201	5,393	5,871	167	3,905	247	69,259

Included within buildings is a cost of £26.181m (2022/23: £26.287m) for leasehold improvements, accumulated depreciation amounted to £17.281m (2022/23: £13.435m).

During the year equipment valued at £2.758m was donated, these are shown within additions in Plant & Machinery (2022/23: £nil).

Note 13.6 Property, plant and equipment - 2022/23

Trust	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Valuation / gross cost at 1 April 2022 - brought forward	9,490	49,392	5,509	13,157	13,718	10,676	1,790	103,732
Adjustment to opening position (see Note 35)	5,985	-	-	-	-	-	-	5,985
Valuation / gross cost at 1 April 2022 - restated	15,475	49,392	5,509	13,157	13,718	10,676	1,790	109,717
Additions	-	832	4,948	123	-	67	18	5,988
Impairments	-	(226)	-	-	-	-	-	(226)
Revaluations	-	2,601	-	-	-	-	-	2,601
Reclassifications	-	365	(5,064)	3,239	1,273	177	10	-
Disposals / derecognition	-	(3)	-	(285)	(3,851)	(1,918)	-	(6,057)
Valuation/ gross cost at 31 March 2023	15,475	52,961	5,393	16,234	11,140	9,002	1,818	112,023
Accumulated depreciation at 1 April 2022 - brought forward	-	13,307	-	9,329	13,530	5,603	1,448	43,217
Provided during the year	-	2,127	-	1,318	59	1,390	123	5,017
Revaluations	-	(674)	-	-	-	-	-	(674)
Disposals / derecognition	-	-	-	(284)	(2,616)	(1,896)	-	(4,796)
Accumulated depreciation at 31 March 2023	-	14,760	-	10,363	10,973	5,097	1,571	42,764
Net book value at 31 March 2023	15,475	38,201	5,393	5,871	167	3,905	247	69,259
Net book value at 1 April 2022	15,475	36,085	5,509	3,828	188	5,073	342	66,500

Included within buildings is a cost of £26.287m (2021/22: £25.639m) for leasehold improvements, accumulated depreciation amounted to £13.435m (2021/22: £12.052m).

Note 13.7 Property, plant and equipment financing - 31 March 2024

Trust	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Owned - purchased	19,401	24,167	9,892	4,815	136	3,221	394	62,026
Owned - donated / granted	988	1,425	-	2,529	-	-	-	4,942
Total net book value at 31 March 2024	20,389	25,592	9,892	7,344	136	3,221	394	66,968

Note 13.8 Property, plant and equipment financing - 31 March 2023

Trust	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Transport equipment £000	Information technology £000	Furniture & fittings £000	Total £000
Owned - purchased	14,487	36,839	5,393	5,871	167	3,905	247	66,909
Owned - donated / granted	988	1,362	-	-	-	-	-	2,350
Total net book value at 31 March 2023	15,475	38,201	5,393	5,871	167	3,905	247	69,259

Note 14 Leases - South Central Ambulance Service NHS Foundation Trust as a lessee

The Trust has applied IFRS 16 to account for lease arrangements from 1 April 2022.

Note 15 Right of use assets - 2023/24

Group	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
Restated Valuation / gross cost at 1 April 2023 - brought forward	36,095	883	14,790	51,768	99
Additions	485	-	1,389	1,874	-
Remeasurements of the lease liability	1,306	-	-	1,306	-
Disposals / derecognition	(329)	(69)	(435)	(833)	(21)
Valuation/gross cost at 31 March 2024	37,557	814	15,744	54,115	78
Restated Accumulated depreciation at 1 April 2023 - brought forward*	3,434	314	3,222	6,970	99
Provided during the year	3,580	301	3,724	7,605	-
Impairments	5,461	-	-	5,461	-
Disposals / derecognition	(329)	(69)	(307)	(705)	(21)
Accumulated depreciation at 31 March 2024	12,146	546	6,639	19,331	78
Restated Net book value at 31 March 2023	32,661	569	11,568	44,798	-
Net book value at 31 March 2024	25,411	268	9,105	34,784	-

Note 15 Right of use assets - 2022/23

Group	Property (land and buildings)	Plant & machinery	Transport equipment	Total	Of which: leased from DHSC group bodies
	£000	£000	£000		£000
	Restated				
IFRS 16 implementation - adjustments for existing operating leases / subleases	43,764	883	10,855	55,502	99
Adjustment to opening position (see Note 36)	(12,251)			(12,251)	
Restated IFRS 16 implementation - adjustments for existing operating leases / subleases	31,513	883	10,855	43,251	99
Additions	4,582	-	3,935	8,517	-
Restated Valuation/ gross cost at 31 March 2023	36,095	883	14,790	51,768	99
Accumulated depreciation at 1 April 2022 - brought forward					
Provided during the year	3,904	314	3,222	7,440	99
Adjustment to opening position (see Note 36)	(470)			(470)	
Restated Accumulated depreciation at 31 March 2023	3,434	314	3,222	6,970	99
Restated Net book value at 31 March 2023	32,661	569	11,568	44,798	-

Note 15.1 Right of use assets - 2023/24

Trust	Property (land and buildings) £000	Plant & machinery £000	Transport equipment £000	Total £000	Of which: leased from DHSC group bodies £000
Restated Valuation / gross cost at 1 April 2023 - brought forward	34,673	883	23,001	58,557	99
Additions	385	-	1,389	1,774	-
Remeasurements of the lease liability	1,306	-	-	1,306	-
Disposals / derecognition	(329)	(69)	(435)	(833)	(21)
Valuation/gross cost at 31 March 2024	36,035	814	23,955	60,804	78
Restated Accumulated depreciation at 1 April 2023 - brought forward*	3,305	314	5,511	9,130	99
Provided during the year	3,427	301	6,010	9,738	-
Impairments	5,461	-	-	5,461	-
Disposals / derecognition	(329)	(69)	(307)	(705)	(21)
Accumulated depreciation at 31 March 2024	11,864	546	11,214	23,624	78
Restated Net book value at 31 March 2023	31,368	569	17,490	49,427	-
Net book value at 31 March 2024	24,171	268	12,741	37,180	-
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 15.1 Right of use assets - 2022/23

Trust	Property (land and buildings) £000 Restated	Plant & machinery £000	Transport equipment £000	Total £000 Restated	Of which: leased from DHSC group bodies £000
IFRS 16 implementation - reclassification of existing finance leased assets from PPE or intangible assets	42,341	883	19,066	62,290	99
Adjustment to opening position (see Note 36)	(12,251)			(12,251)	
Restated IFRS 16 implementation - adjustments for existing operating leases / subleases	30,090	883	19,066	50,039	99
Additions	4,583	-	3,935	8,518	-
Restated Valuation/ gross cost at 31 March 2023*	34,673	883	23,001	58,557	99
Accumulated depreciation at 1 April 2022 - brought forward					
Provided during the year	3,775	314	5,511	9,600	99
Adjustment to opening position (see Note 36)	(470)			(470)	
Restated Accumulated depreciation at 31 March 2023	3,305	314	5,511	9,130	99
Restated Net book value at 31 March 2023	31,368	569	17,490	49,427	-

The Trust has a number of IFRS16 inter-company vehicle leases with South Central Fleet Services Limited, the right of use asset value recorded in the Trust's accounts are £8,211k (2022/23: £8,211k), depreciation £2,288k (2022/23: £2,289k) and lease liabilities £3,668k (2022/23: £5,949k), these lease entries have been eliminated on consolidation.

Note 16 Reconciliation of the carrying value of lease liabilities

	Group	Trust
	2023/24	2023/24
	£000	£000
Restated Carrying value at 31 March 2023	33,292	37,713
Lease additions	1,874	1,774
Lease liability remeasurements	1,306	1,306
Interest charge arising in year	454	523
Early terminations	(128)	(128)
Lease payments (cash outflows) (Capital Element & Interest Paid)	(7,663)	(9,632)
Carrying value at 31 March 2024	29,135	31,556

	Group	Trust
	2022/23	2022/23
	£000	£000
	Restated	Restated
Carrying value at 31 March 2022	-	-
IFRS 16 implementation - adjustments for existing operating leases	31,054	37,842
Lease additions	8,517	8,517
Interest charge arising in year	521	537
Lease payments (cash outflows)	(6,800)	(9,183)
Restated Carrying value at 31 March 2023	33,292	37,713

See Prior Period Adjustment Note 36.4

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 5.1. Cash outflows in respect of leases recognised on-SoFP are disclosed in the reconciliation above.

Note 17 Maturity analysis of future lease payments at 31 March 2023

	Group		Trust	
	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:
	31 March 2024	31 March 2024	31 March 2024	31 March 2024
	£000	£000	£000	£000
Undiscounted future lease payments payable in:				
- not later than one year;	7,582	7	9,663	7
- later than one year and not later than five years;	16,369	26	17,168	26
- later than five years.	7,001	43	6,574	43
Total gross future lease payments	30,952	76	33,405	76
Finance charges allocated to future periods	(1,817)	(4)	(1,849)	(4)
Net lease liabilities at 31 March 2024	29,135	72	31,556	72
Of which:				
- Current	7,176	7	9,232	7
- Non-Current	21,959	65	22,324	65

	Group		Trust	
	Total	Of which leased from DHSC group bodies:	Total	Of which leased from DHSC group bodies:
	31 March 2023	31 March 2023	31 March 2023	31 March 2023
	£000	£000	£000	£000
	Restated	Restated	Restated	Restated
Undiscounted future lease payments payable in:				
- not later than one year;	7,260	31	9,470	31
- later than one year and not later than five years;	13,483	47	16,541	47
- later than five years.	14,640	31	13,872	31
Restated Total gross future lease payments	35,383	109	39,883	109
Finance charges allocated to future periods	(2,091)	(10)	(2,170)	(10)
Net lease liabilities at 31 March 2024	33,292	99	37,713	99
Of which:				
- Current	6,820	27	8,983	27
- Non-Current	26,472	72	28,730	72

See Prior Period Adjustment Note 36.5

Note 18 Investments in subsidiaries

South Central Ambulance Service NHS Foundation Trust purchased 441,310 ordinary shares of £1 each in South Central Fleet Services Ltd in the 2015/2016 year. This represents a 100% direct ownership of South Central Fleet Services Ltd which is incorporated in England and Wales. This subsidiary company is included in the consolidation.

Note 19 Inventories

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Consumables	1,538	1,248	1,067	820
Energy	119	199	119	199
Total inventories	1,657	1,447	1,186	1,019

Inventories recognised in expenses for the year were £193k (2022/23: £466k). Write-down of inventories recognised as expenses for the year were £0k (2022/23: £0k).

In response to the COVID 19 pandemic, the Department of Health and Social Care centrally procured personal protective equipment and passed these to NHS providers free of charge. During 2023/24 the Trust received £113k of items purchased by DHSC (2022/23: £348k).

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.

The deemed cost of these inventories was charged directly to expenditure on receipt with the corresponding benefit recognised in income.

Note 20.1 Receivables

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Current				
Contract receivables	7,817	13,104	7,722	13,043
Allowance for impaired contract receivables / assets	(487)	(415)	(487)	(415)
Prepayments (non-PFI)	9,039	8,041	8,950	7,919
Interest receivable	147	158	147	158
PDC dividend receivable	324	144	324	144
VAT receivable	663	870	641	1,013
Corporation and other taxes receivable	120	-	-	-
Other receivables	630	653	630	649
Total current receivables	18,253	22,555	17,927	22,511
Non-current				
Other receivables	13	17	13	17
Total non-current receivables	13	17	13	17
Of which receivable from NHS and DHSC group bodies:				
Current	5,765	11,586	5,765	11,586
Non-current	13	17	13	17

Non-current receivables totalling £13k (2022/23: £17k) are in respect of the 2019/20 Pension Allowance Charge Compensation Scheme (PAACCS).

The majority of trade receivables are due from integrated care boards, previously known as clinical commissioning groups, as commissioners for NHS patient care services. As integrated care boards are funded by Government no credit scoring of them is considered necessary.

Note 20.2 Allowances for credit losses - 2023/24

	Group		Trust	
	Contract receivables and contract assets £000	All other receivables £000	Contract receivables and contract assets £000	All other receivables £000
Allowances as at 1 April 2023 - brought forward	415	-	415	-
Changes in existing allowances	72	-	72	-
Allowances as at 31 March 2024	487	-	487	-

Note 20.3 Allowances for credit losses - 2022/23

	Group		Trust	
	Contract receivables and contract assets £000	All other receivables £000	Contract receivables and contract assets £000	All other receivables £000
Allowances as at 1 April 2022 - brought forward	297	-	297	-
Changes in existing allowances	118	-	118	-
Allowances as at 31 March 2023	415	-	415	-

Note 21 Other assets

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Current				
Loans and receivables	-	-	8,542	7,282
Total other current assets	-	-	8,542	7,282
Non-current				
Share Capital	-	-	441	441
Loans and receivables	-	-	1,083	3,578
Total other non-current assets	-	-	1,524	4,019

Other financial assets represent 12 loans made to South Central Fleet Services Ltd to purchase ambulances and 1 for the refurbishment of the Milton Park premises.

Since incorporation of the subsidiary, the Trust have made a total of 13 active loans amounting to £28,070k. The terms range from on demand to 10 years, all attracting interest of between 3.5% and 8.5% and as at 31 March 2024 an amount of £9,625k was outstanding (2022/23: £10,860k).

The Trust continues to view the outstanding loans between South Central Ambulance Service NHS Foundation Trust and South Central Fleet Services Limited as recoverable in-line with the repayment schedules and will continue to support the existing service delivery model utilising South Central Fleet Services Limited.

Note 22 Non-current assets held for sale and assets in disposal groups

Neither the Group or the Trust had any non-current assets held for sale as at 31.03.24 (2022/23: £nil)

Note 23 Cash and cash equivalents movements

Cash and cash equivalents comprise cash at bank, cash in hand and cash equivalents. Cash equivalents are readily convertible investments of known value which are subject to an insignificant risk of change in value.

	Group		Trust	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
At 1 April	50,024	60,910	49,677	60,107
Net change in year	(24,935)	(10,886)	(25,094)	(10,430)
At 31 March	25,089	50,024	24,583	49,677
Broken down into:				
Cash at commercial banks and in hand	506	347	-	-
Cash with the Government Banking Service	24,583	49,677	24,583	49,677
Total cash and cash equivalents as in SoFP	25,089	50,024	24,583	49,677
Total cash and cash equivalents as in SoCF	25,089	50,024	24,583	49,677

Note 24.1 Trade and other payables

	Group		Trust	
	31 March	31 March	31 March	31 March
	2024	2023	2024	2023
	£000	£000	£000	£000
Current				
Trade payables	5,672	6,071	6,659	7,006
Capital payables	1,526	1,936	322	1,936
Accruals	20,763	26,452	20,829	26,673
Social security costs	2,318	3,452	2,291	3,433
Other taxes payable	1,820	1,639	1,799	1,624
Pension contributions payable	2,912	2,651	2,905	2,647
Other payables	75	107	67	107
Total current trade and other payables	35,086	42,308	34,872	43,426

Of which payables from NHS and DHSC group bodies:

Current	1,071	1,916	1,071	1,916
Non-current	-	-	-	-

Inter-company purchases ledger is now shown within Trade Payables £1,136k (2022/23: £1,321k), inter-company current account is now shown within accruals £862k (2022/23: £758k). In the previous accounts they were netted off against the loan due from South Central Fleet Services Limited to South Central Ambulance Service NHS Foundation Trust, see note 21.

Note 24.2 Early retirements in NHS payables above

There were no early retirement payments in the above.

Note 24.3 Better Payment Practice Code

Measure of compliance	March	March	March	March
	2024	2024	2023	2023
	Number	£000	Number	£000
Non-NHS Payables;				
Total Non-NHS Trade Invoices Paid in the Year	39,003	212,510	43,040	203,103
Total Non-NHS Trade Invoices Paid Within Target	37,208	207,321	40,961	197,173
Percentage of Non-NHS Trade Invoices Paid Within Target	95.4%	97.6%	95.2%	97.1%
NHS Payables;				
Total NHS Trade Invoices Paid in the Year	808	7,178	701	10,250
Total NHS Trade Invoices Paid Within Target	774	7,149	676	10,197
Percentage of NHS Trade Invoices Paid Within Target	95.8%	99.6%	96.4%	99.5%

The Trust will continue to pay invoices from its suppliers promptly and will strive to pay all valid invoices by the due date, or within 30 days of receipt of invoice in accordance with the Better Payment Practice Code.

Note 26.2 Reconciliation of liabilities arising from financing activities (Trust)

	Lease liabilities £000	Total £000
Restated Carrying value at 1 April 2023	37,713	37,713
Cash movements:		
Financing cash flows - payments and receipts of principal	(9,109)	(9,109)
Financing cash flows - payments of interest	(523)	(523)
Non-cash movements:		
Additions	1,774	1,774
Lease liability remeasurements	1,306	1,306
Application of effective interest rate	523	523
Early terminations	(128)	(128)
Carrying value at 31 March 2024	31,556	31,556
	Lease liabilities £000 Restated	Total £000 Restated
Carrying value at 1 April 2022	-	-
Cash movements:		
Financing cash flows - payments and receipts of principal	(8,646)	(8,646)
Financing cash flows - payments of interest	(537)	(537)
Non-cash movements:		
Impact of implementing IFRS 16 as at 1 April 2022	37,842	37,842
Additions	8,517	8,517
Changes in fair value	537	537
Restated Carrying value at 31 March 2023	37,713	37,713

See Prior Period Adjustment Note 36.7

Note 27.1 Reconciliation of liabilities arising from financing activities (Group)

	Pensions: injury benefits £000	Pensions: early departure costs £000	Legal claims £000	Redundancy £000	Other * £000	Total £000
At 1 April 2023	2,070	33	66	-	6,034	8,203
Change in the discount rate	(123)	-	-	-	(3)	(126)
Arising during the year	199	6	6	466	1,660	2,337
Utilised during the year	(236)	(30)	-	-	(1,173)	(1,439)
Reversed unused	-	-	-	-	(1,703)	(1,703)
Unwinding of discount	84	15	-	-	1	100
At 31 March 2024	1,994	24	72	466	4,816	7,372
Expected timing of cash flows:						
- not later than one year;	194	24	72	466	2,706	3,462
- later than one year and not later than five years;	595	-	-	-	911	1,506
- later than five years;	1,205	-	-	-	1,199	2,404
Total	1,994	24	72	466	4,816	7,372

* Other provisions include £1,544k (2022/23: £2,044k) ongoing costs arising from the management of closure activities including the retention of clinical records, £1,619k (2022/23: £2,918k) staff related costs, £1,592k (2022/23: £1,060k) property dilapidations and £nil (2022/23: £400k) provision for credit notes.

	Pensions: injury benefits £000	Pensions: early departure costs £000	Legal claims £000	Redundancy £000	Other * £000	Total £000
At 1 April 2022	2,817	50	108	-	11,042	14,017
Change in the discount rate	(492)	-	-	-	-	(492)
Arising during the year	246	5	52	-	674	977
Utilised during the year	(182)	(22)	-	-	(1,682)	(1,886)
Reversed unused	-	-	(94)	-	(4,000)	(4,094)
Unwinding of discount	(319)	-	-	-	-	(319)
At 31 March 2023	2,070	33	66	-	6,034	8,203
Expected timing of cash flows:						
- not later than one year;	178	23	66	-	4,081	4,348
- later than one year and not later than five years;	568	10	-	-	702	1,280
- later than five years;	1,324	-	-	-	1,251	2,575
Total	2,070	33	66	-	6,034	8,203

* Other provisions include £2,044k (2021/22: £3,905k) ongoing costs arising from the management of closure activities including the retention of clinical records, £2,918k (2021/22: £4,691k) staff related costs, £1,060k (2021/22: £933k) property dilapidations and £400k (2021/22: £2,038k) provision for credit notes.

Note 27.2 Provisions for liabilities and charges analysis (Trust)

	Pensions: injury benefits £000	Pensions: early departure costs £000	Legal claims £000	Redundancy £000	Other *	Total £000
At 1 April 2023	2,070	33	66	-	5,985	8,154
Change in the discount rate	(123)	-	-	-	(3)	(126)
Arising during the year	199	6	6	466	1,616	2,293
Utilised during the year	(236)	(30)	-	-	(1,173)	(1,439)
Reversed unused	-	-	-	-	(1,686)	(1,686)
Unwinding of discount	84	15	-	-	1	100
At 31 March 2024	1,994	24	72	466	4,740	7,296
Expected timing of cash flows:						
- not later than one year;	194	24	72	466	2,668	3,424
- later than one year and not later than five years;	595	-	-	-	911	1,506
- later than five years;	1,205	-	-	-	1,161	2,366
Total	1,994	24	72	466	4,740	7,296

Other provisions include £1,544k (2022/23: £2,044k) ongoing costs arising from the management of closure activities including the retention of clinical records, £1,619k (2022/23: £2,902k) staff related costs, £1,592k (2022/23: £1,028k) property dilapidations and £nil (2022/23: £400k) provision for credit notes

	Pensions: injury benefits £000	Pensions: early departure costs £000	Legal claims £000	Redundancy £000	Other *	Total £000
At 1 April 2022	2,817	50	108	-	11,000	13,975
Change in the discount rate	(492)	-	-	-	-	(492)
Arising during the year	246	5	52	-	642	945
Utilised during the year	(182)	(22)	-	-	(1,682)	(1,886)
Reversed unused	-	-	(94)	-	(3,975)	(4,069)
Unwinding of discount	(319)	-	-	-	-	(319)
At 31 March 2023	2,070	33	66	-	5,985	8,154
Expected timing of cash flows:						
- not later than one year;	178	23	66	-	4,065	4,332
- later than one year and not later than five years;	568	10	-	-	702	1,280
- later than five years;	1,324	-	-	-	1,218	2,542
Total	2,070	33	66	-	5,985	8,154

Other provisions include £2,044k (2021/22: £3,905k) ongoing costs arising from the management of closure activities including the retention of clinical records, £2,902k (2021/22: £4,691k) staff related costs, £1,028k (2021/22: £933k) property dilapidations and £400k (2021/22: £2,038k) provision for credit notes.

Note 28 Clinical negligence liabilities

At 31 March 2024, £61,698k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of South Central Ambulance Service NHS Foundation Trust (31 March 2023: £51,992k).

Note 29 Contingent assets and liabilities

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Value of contingent liabilities				
NHS Resolution legal claims	(15)	(46)	(15)	(46)
Gross value of contingent liabilities	(15)	(46)	(15)	(46)
Net value of contingent liabilities	(15)	(46)	(15)	(46)
Net value of contingent assets	-	-	-	-

Note 30 Contractual capital commitments

	Group		Trust	
	31 March 2024 £000	31 March 2023 £000	31 March 2024 £000	31 March 2023 £000
Property, plant and equipment	8,656	3,424	5,048	3,424
Intangible assets	65	193	65	193
Total	8,721	3,617	5,113	3,617

Note 31 Financial instruments

Note 31.1 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 a body faces in undertaking its activities. Because of the continuing service provider relationship that the Foundation Trust has with Integrated Care Boards (ICB) and the way those Integrated Care Boards are financed, the 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 listed companies, to which the financial standards mainly apply. The Foundation Trust has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Trust in undertaking its activities.

The Foundation Trust's treasury management operations are carried out by the finance department, within parameters defined formally within the Foundation Trust's Standing Financial Instructions and policies agreed by the Board of Directors. Foundation Trust treasury activity is subject to review by the Trust's internal auditors.

Currency Risk

The Foundation Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and sterling based. The Foundation Trust has no overseas operations. The Foundation Trust has low exposure to currency rate fluctuations.

Credit Risk

Because the majority of the Foundation Trust's income comes from contracts with other public sector bodies, the Foundation Trust has low exposure to credit risk. The maximum exposures as at 31 March 2024 are in receivables from customers, as disclosed in the trade and other receivables note. The Trust's procurement process is robust and the Trust restricts prepayments to suppliers. The Foundation Trust is not exposed to significant liquidity risks.

Note 31.2 Carrying values of financial assets

Carrying values of financial assets as at 31 March 2024	Group			Trust		
	Held at	Held at	Total	Held at	Held at	Total
	amortised cost	fair value through I&E	book value	amortised cost	fair value through I&E	book value
	£000	£000	£000	£000	£000	£000
Trade and other receivables with NHS and DHSC bodies excluding non financial assets	5,444	-	5,444	5,444	-	5,444
Trade and other receivables with other bodies excluding non financial assets	2,650	-	2,650	2,556	-	2,556
Other investments / financial assets	-	-	-	9,625	-	9,625
Loans with subsidiaries	-	-	-	441	-	441
Cash and cash equivalents	25,089	-	25,089	24,583	-	24,583
Consolidated NHS Charitable fund financial assets	-	-	-	-	-	-
Total at 31 March 2024	33,183	-	33,183	42,649	-	42,649

Carrying values of financial assets as at 31 March 2023	Group			Trust		
	Held at	Held at	Total	Held at	Held at	Total
	amortised cost	fair value through I&E	book value	amortised cost	fair value through I&E	book value
	£000	£000	£000	£000	£000	£000
Trade and other receivables with NHS and DHSC bodies excluding non financial assets	11,440	-	11,440	11,440	-	11,440
Trade and other receivables with other bodies excluding non financial assets	2,057	-	2,057	1,995	-	1,995
Other investments / financial assets	-	-	-	10,860	-	10,860
Loans with subsidiaries	-	-	-	441	-	441
Cash and cash equivalents	50,024	-	50,024	49,677	-	49,677
Total at 31 March 2023	63,521	-	63,521	74,413	-	74,413

Note 31.3 Carrying values of financial liabilities

Carrying values of financial liabilities as at 31 March 2024	Group			Trust		
	Held at	Held at	Total	Held at	Held at	Total
	amortised cost	fair value through I&E	book value	amortised cost	fair value through I&E	book value
	£000	£000	£000	£000	£000	£000
Obligations under leases	29,135	-	29,135	31,556	-	31,556
Trade and other payables with NHS and DHSC bodies excluding non financial liabilities	1,071	-	1,071	1,071	-	1,071
Trade and other payables (excluding non financial liabilities) - with other bodies	24,466	-	24,466	23,495	-	23,495
IAS 37 Provisions which are financial liabilities	2,879	-	2,879	2,879	-	2,879
Total at 31 March 2024	57,551	-	57,551	59,001	-	59,001

Carrying values of financial liabilities as at 31 March 2023	Group			Trust		
	Held at	Held at	Total	Held at	Held at	Total
	amortised	fair value	book	amortised	fair value	book
	cost	through	value	cost	through	value
£000	£000	£000	£000	£000	£000	
Restated		Restated	Restated		Restated	
Obligations under finance leases	33,292	-	33,292	37,713	-	37,713
Trade and other payables with NHS and DHSC bodies excluding non financial liabilities	1,916	-	1,916	1,916	-	1,916
Trade and other payables (excluding non financial liabilities) - with other bodies	34,366	-	34,366	34,198	-	34,198
IAS 37 Provisions which are financial liabilities	2,795	-	2,795	2,795	-	2,795
Restated Total at 31 March 2023	72,369	-	72,369	76,622	-	76,622

See Prior Period Adjustment Note 36.6

Note 31.4 Fair values of financial assets and liabilities

The Group held no non-current financial assets as at 31 March 2024 (31 March 2023: nil).

The carrying amount of the following financial assets and liabilities is considered a reasonable approximation of fair value:

- Cash and cash equivalents
- Trade and other receivables
- Trade and other payables

Note 31.5 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	31 March	31 March	31 March
	2024	2023	2024	2023
	£000	£000	£000	£000
In one year or less	35,006	45,448	36,116	47,490
In more than one year but not more than five years	17,038	13,894	17,837	16,952
In more than five years	7,324	15,118	6,897	14,350
Total	59,368	74,460	60,850	78,792

Note 32 Losses and special payments

Group and trust	2023/24		2022/23	
	Total number of cases Number	Total value of cases £000	Total number of cases Number	Total value of cases £000
Losses				
Cash losses	2	3	-	-
Stores losses and damage to property	8	3	5	3
Total losses	10	6	5	3
Special payments				
Ex-gratia payments	-	-	-	-
Total special payments	-	-	-	-
Total losses and special payments	10	6	5	3
Compensation payments received	-	-	-	-

Note 33 Related parties

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 South Central Ambulance Service NHS Foundation Trust.

The Department of Health and Social Care is regarded as a related party. During the year South Central Ambulance Service NHS Foundation Trust has had a significant number of material transactions with the Department, and with other entities for which the Department is regarded as the parent Department. These entities are listed below:

- Buckinghamshire Healthcare NHS Trust
- Berkshire Healthcare NHS Foundation Trust
- Hampshire Hospitals NHS Foundation Trust
- Oxford University Hospitals NHS Foundation Trust
- Isle of Wight NHS Trust
- NHS Bedfordshire, Luton and Milton Keynes ICB
- NHS Buckinghamshire, Oxfordshire and Berkshire West ICB
- NHS Frimley ICB
- NHS Hampshire and Isle of Wight ICB
- NHS Surrey Heartlands ICB
- NHS Sussex ICB
- UK Health Security Agency
- NHS England

South Central Ambulance Service NHS Foundation Trust entered into the following transactions during the year with its wholly owned subsidiary, South Central Fleet Services Ltd;

- Payments to South Central Fleet Services Ltd £11,409k (2022/23: £9,275k)
- Receipts from South Central Fleet Services Ltd £415k (2022/23: £371k)
- Amounts owed to South Central Fleet Services Ltd as at 31st March 2024 £1,999k (31st March 2023: £1,321k)

During the year South Central Ambulance Service loaned South Central Fleet Services Ltd £2,500k with an interest rate of 8.5%, during the year repayments of £3,235k were made. At the end of the year South Central Fleet Services owed South Central Ambulance NHS Foundation Trust £9,625k in outstanding loans (2022/23: £10,860k)

The SCA Charity had total gross assets of £1,186k as at 31 March 2024 (2022/23: £587k). During the 2023/24 year the Charity received income of £1,598k (2022/23: £495k) and incurred expenditure of £817k (2022/23: £631k). The results for 31 March 2024 are provisional and unaudited at this stage and are subject to change.

Note 34 Events after the reporting date

There were no events after the reporting date.

Note 35 Prior Period Adjustment - Land

The Trust appointed new valuers in 2023/24 to undertake a full valuation of land and buildings. The valuers have assessed the value of the land within the DRC valuations on a case by case basis using the comparable method of valuation, having consideration to the surrounding land uses, likely change of use and the current estates strategy. During the process of the revaluation there was a property where land at the Oxford site was valued considerably higher at 31 March 2024 than in the previous year. Upon investigation, it has been determined that this does represent a material misstatement to the prior years, due to previous modern equivalent asset assumptions not being considered appropriate for this piece of land. Therefore, a prior period adjustment of £5,985k has been made to the land valuation and revaluation reserve for the opening position at 1 April 2022 (as the earliest position reported in these financial statements). Management are satisfied that the carrying value of the Oxford land at the point it has been restated (1 April 2022) is not materially different from the fair value of £5,985k as at 31 March 2024. The impact on the statement of financial position and the statement of changes in equity have been set out below, and the impact has also been reported to the opening position of note 13. There is no impact on the statement of comprehensive income and statement of cashflows for Group or Trust only.

Note 35.1 2021/22 Prior Period Adjustment - Statements of Financial Position

	Group			Trust		
	1 April 2022 £000	Prior Period Adjustment - Land £000	1 April 2022 Restated £000	1 April 2022 £000	Prior Period Adjustment - Land £000	1 April 2022 Restated £000
Non-current assets						
Intangible assets	2,110	-	2,110	2,110	-	2,110
Property, plant and equipment	68,092	5,985	74,077	60,515	5,985	66,500
Right of use assets	-	-	-	-	-	-
Receivables	20	-	20	20	-	20
Other investments / financial assets	-	-	-	7,254	-	7,254
Total non-current assets	70,222	5,985	76,207	69,899	5,985	75,884
Current assets						
Inventories	1,220	-	1,220	828	-	828
Receivables	16,306	-	16,306	16,854	-	16,854
Other investments / financial assets	-	-	-	2,432	-	2,432
Cash and cash equivalents	60,910	-	60,910	60,107	-	60,107
Total current assets	78,436	-	78,436	80,221	-	80,221
Current liabilities						
Trade and other payables	(43,513)	-	(43,513)	(42,749)	-	(42,749)
Borrowings	-	-	-	-	-	-
Provisions	(9,414)	-	(9,414)	(9,372)	-	(9,372)
Total current liabilities	(52,927)	-	(52,927)	(52,121)	-	(52,121)
Total assets less current liabilities	95,731	5,985	101,716	97,999	5,985	103,984
Non-current liabilities						
Borrowings	-	-	-	-	-	-
Provisions	(4,603)	-	(4,603)	(4,603)	-	(4,603)
Total non-current liabilities	(4,603)	-	(4,603)	(4,603)	-	(4,603)
Total assets employed	91,128	5,985	97,113	93,396	5,985	99,381
Financed by						
Public dividend capital	64,758	-	64,758	64,758	-	64,758
Revaluation reserve	18,448	5,985	24,433	18,448	5,985	24,433
Other reserves	(350)	-	(350)	(350)	-	(350)
Income and expenditure reserve	8,272	-	8,272	10,540	-	10,540
Total taxpayers' equity	91,128	5,985	97,113	93,396	5,985	99,381

Note 35.2 2021/22 Prior Period Adjustment - Consolidated Statement of Changes in Equity

Group

	Public dividend capital £000	Revaluation reserve (Restated) £000	Other reserves £000	Income and expenditure reserve £000	Total £000
Previously reported at 1 April 2022	64,758	18,448	(350)	8,272	91,128
Adjustment to opening position	-	5,985	-	-	5,985
Revised position at 1 April 2022	64,758	24,433	(350)	8,272	97,113
Previously reported at 31 March 2023	66,047	21,497	(350)	20,241	107,435
Adjustment to opening position	-	5,985	-	-	5,985
Revised position at 31 March 2023	66,047	27,482	(350)	20,241	113,420

Trust

	Public dividend capital £000	Revaluation reserve (Restated) £000	Other reserves £000	Income and expenditure reserve £000	Total £000
Previously reported at 1 April 2022	64,758	18,448	(350)	10,540	93,396
Adjustment to opening position	-	5,985	-	-	5,985
Revised position at 1 April 2022	64,758	24,433	(350)	10,540	99,381
Previously reported at 31 March 2023	66,047	21,497	(350)	22,537	109,731
Adjustment to opening position	-	5,985	-	-	5,985
Revised position at 31 March 2023	66,047	27,482	(350)	22,537	115,716

Note 36 2022/23 Prior Period Adjustment - IFRS16

In 2022 the Trust entered into an agreement with Buckinghamshire Council for them to build a new resource centre in High Wycombe and lease this to the Trust. The agreed lease length was 20 year's and the payments would commence once the building and conversion to an ambulance station was complete. The final development agreement was signed on 31st March 2022 along side the lease for the property. The lease was subsequently accounted for under IFRS 16 in the 2022/23 when it was anticipated that the building works would be completed within this period and that the Trust would have a right of use asset. At the end of the 2023/24 financial year, there had been no progress on the building works and the site remains under the control of Buckinghamshire Council. Due to the lack of progress on the development of the site and the Trust not having access to the site for any other purpose, the Trust deems that it does not have a right of use asset as defined under IFRS 16 resulting from the lease for the site. The Trust have, therefore, reversed the transactions out of the 2023/24 final accounts and have made a prior period adjustment to the 2022/23 accounts to remove the impact of the lease and associated asset.

The Right of Use Asset, £12,251k has been removed from the 2022/2023 accounts along with the associated lease liability. The Income and Expenditure adjustments have also been removed from the 2022/23 accounts, note 36 details the amendments to the affected notes.

Note 36.2 Prior Period Adjustment - Statements of Financial Position shows the effects of the prior period adjustment on land and IFRS16 and reconciles back to the 2022/23 published accounts. The Right of Use asset of £12,251k has been removed along with the associated depreciation £470k in 2022/23.

Note 36.1 2022/23 Prior Period Adjustment - Statements of Comprehensive Income

	Note	Group			Trust		
		31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000	31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000
Operating income from patient care activities	3	345,785		345,785	345,785		345,785
Other operating income	4	7,685		7,685	7,322		7,322
Operating expenses	5	(354,011)	(90)	(354,101)	(353,541)	(90)	(353,631)
Operating surplus/ (deficit) from continuing operations		(541)	(90)	(631)	(434)	(90)	(524)
Finance income	10	1,265		1,265	1,265		1,265
Finance expenses	10	(292)	90	(202)	(308)	90	(218)
PDC dividends payable		(1,056)		(1,056)	(1,056)		(1,056)
Net finance costs		(83)	90	7	(99)	90	(9)
Other gains / (losses)	10	396		396	333		333
Surplus / (deficit) for the year from continuing operations		(228)	-	(228)	(200)	-	(200)
Surplus/ (deficit) for the period attributable to:							
South Central Ambulance Service NHS Foundation Trust		(228)		(228)	(200)		(200)
TOTAL		(228)	-	(228)	(200)	-	(200)
Other comprehensive income							
Will not be reclassified to income and expenditure:							
Impairments		(226)		(226)	(226)		(226)
Revaluations		3,275		3,275	3,275		3,275
Total comprehensive income / (expense) for the period		2,821	-	2,821	2,849	-	2,849
Total comprehensive income/ (expense) for the period attributable to:							
South Central Ambulance Service NHS Foundation Trust		2,821		2,821	2,849		2,849
TOTAL		2,821	-	2,821	2,849	-	2,849

Note 36.2 2022/23 Prior Period Adjustment - Restated Statement of Financial Position

	Group				
	2021/22 Prior Period Opening Balance Adjustment - Land per Note 35.1	2021/22 Prior Period Opening Balance Adjustment - Land per Note 35.1	Re-stated 31 March 2023 After 2021/22 Prior Period Adjustment	Prior Period Adjustment - IFRS16 in 2022/23 Year	31 March 2023 Restated (Page 122)
	Published 31 March 2023	Published 31 March 2023	Published 31 March 2023	Published 31 March 2023	Published 31 March 2023
	£000	£000	£000	£000	£000
Non-current assets					
Intangible assets	1,798	-	1,798	-	1,798
Property, plant and equipment	70,599	5,985	76,584	-	76,584
Right of use assets	56,579	-	56,579	(11,781)	44,798
Receivables	17	-	17	-	17
Other investments / financial assets	-	-	-	-	-
Total non-current assets	128,993	5,985	134,978	(11,781)	123,197
Current assets					
Inventories	1,447	-	1,447	-	1,447
Receivables	22,555	-	22,555	-	22,555
Other investments / financial assets	-	-	-	-	-
Cash and cash equivalents	50,024	-	50,024	-	50,024
Total current assets	74,026	-	74,026	-	74,026
Current liabilities					
Trade and other payables	(42,308)	-	(42,308)	-	(42,308)
Borrowings	(7,265)	-	(7,265)	5	(7,260)
Provisions	(4,348)	-	(4,348)	-	(4,348)
Total current liabilities	(53,921)	-	(53,921)	5	(53,916)
Total assets less current liabilities	149,098	5,985	155,083	(11,776)	143,307
Non-current liabilities					
Borrowings	(37,808)	-	(37,808)	11,776	(26,032)
Provisions	(3,855)	-	(3,855)	-	(3,855)
Total non-current liabilities	(41,663)	-	(41,663)	11,776	(29,887)
Total assets employed	107,435	5,985	113,420	-	113,420
Financed by					
Public dividend capital	66,047	-	66,047	-	66,047
Revaluation reserve	21,497	5,985	27,482	-	27,482
Other reserves	(350)	-	(350)	-	(350)
Income and expenditure reserve	20,241	-	20,241	-	20,241
Total taxpayers' equity	107,435	5,985	113,420	-	113,420

	Trust				
	Published 31 March 2023	2021/22 Prior Period Opening Balance Adjustment - Land per Note 35.1	Re-stated 31 March 2023 After 2021/22 Prior Period Adjustment	Prior Period Adjustment - IFRS16 in 2022/23 Year	31 March 2023 Restated (Page 122)
	£000	£000	£000	£000	£000
Non-current assets					
Intangible assets	1,798	-	1,798	-	1,798
Property, plant and equipment	63,274	5,985	69,259	-	69,259
Right of use assets	61,208	-	61,208	(11,781)	49,427
Receivables	17	-	17	-	17
Other investments / financial assets	4,019	-	4,019	-	4,019
Total non-current assets	130,316	5,985	136,301	(11,781)	124,520
Current assets					
Inventories	1,019	-	1,019	-	1,019
Receivables	22,511	-	22,511	-	22,511
Other investments / financial assets	7,282	-	7,282	-	7,282
Cash and cash equivalents	49,677	-	49,677	-	49,677
Total current assets	80,489	-	80,489	-	80,489
Current liabilities					
Trade and other payables	(43,426)	-	(43,426)	-	(43,426)
Borrowings	(9,428)	-	(9,428)	(42)	(9,470)
Provisions	(4,332)	-	(4,332)	-	(4,332)
Total current liabilities	(57,186)	-	(57,186)	(42)	(57,228)
Total assets less current liabilities	153,619	5,985	159,604	(11,823)	147,781
Non-current liabilities					
Borrowings	(40,066)	-	(40,066)	11,823	(28,243)
Provisions	(3,822)	-	(3,822)	-	(3,822)
Total non-current liabilities	(43,888)	-	(43,888)	11,823	(32,065)
Total assets employed	109,731	5,985	115,716	-	115,716
Financed by					
Public dividend capital	66,047	-	66,047	-	66,047
Revaluation reserve	21,497	5,985	27,482	-	27,482
Other reserves	(350)	-	(350)	-	(350)
Income and expenditure reserve	22,537	-	22,537	-	22,537
Total taxpayers' equity	109,731	5,985	115,716	-	115,716

Note 36.3 2022/23 Prior Period Adjustment - Statement of Cash Flows

	Group			Trust		
	31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000	31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000
Cash flows from operating activities						
Operating surplus / (deficit)	(541)	(90)	(631)	(434)	(90)	(524)
Non-cash income and expense:						
Depreciation and amortisation	15,959	(470)	15,489	15,573	(470)	15,103
Net impairments	207		207	207		207
(Increase) / decrease in receivables and other assets	(6,203)		(6,203)	(5,611)		(5,611)
(Increase) / decrease in inventories	(227)		(227)	(191)		(191)
Increase / (decrease) in payables and other liabilities	(2,366)		(2,366)	(504)		(504)
Increase / (decrease) in provisions	(5,495)		(5,495)	(5,502)		(5,502)
Net cash flows from / (used in) operating activities	1,334	(560)	774	3,538	(560)	2,978
Cash flows from investing activities						
Interest received	1,126		1,126	1,126		1,126
Purchase and sale of financial assets / investments	-		-	(1,615)		(1,615)
Purchase of intangible assets	(1,064)		(1,064)	(1,064)		(1,064)
Purchase of Property, Plant & Equipment (PPE) and investment property	(7,121)		(7,121)	(4,807)		(4,807)
Sales of Property, Plant & Equipment (PPE) and investment property	1,870		1,870	1,806		1,806
Net cash flows from / (used in) investing activities	(5,189)	-	(5,189)	(4,554)	-	(4,554)
Cash flows from financing activities						
Public dividend capital (PDC) received	1,289		1,289	1,289		1,289
Capital element of lease liability repayments	(6,749)	470	(6,279)	(9,116)	470	(8,646)
Interest paid on lease liability repayments	(611)	90	(521)	(627)	90	(537)
PDC dividend (paid) / refunded	(960)		(960)	(960)		(960)
Net cash flows from / (used in) financing activities	(7,031)	560	(6,471)	(9,414)	560	(8,854)
Increase / (decrease) in cash and cash equivalents	(10,886)	-	(10,886)	(10,430)	-	(10,430)
Cash and cash equivalents at 1 April - brought forward	60,910		60,910	60,107		60,107
Cash and cash equivalents at 31 March	50,024	-	50,024	49,677	-	49,677

Note 36.4 2022/23 Prior Period Adjustment - Reconciliation of the Carrying Value of Lease Liabilities

	Group			Trust		
	31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000	31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000
Carrying value at 31 March 2022	-	-	-	-	-	-
IFRS 16 implementation - adjustments for existing operating leases	43,305	(12,251)	31,054	50,093	(12,251)	37,842
Lease additions	8,517	-	8,517	8,517	-	8,517
Interest charge arising in year	611	(90)	521	627	(90)	537
Lease payments (cash outflows)	(7,360)	560	(6,800)	(9,743)	560	(9,183)
Carrying value at 31 March 2023	45,073	(11,781)	33,292	49,494	(11,781)	37,713

Note 36.5 2022/23 Prior Period Adjustment - Maturity analysis of future lease payments at 31 March 2023

Group	31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000	Of which leased from DHSC group bodies: 31 March 2023 £000	Prior Period Adjustment £000	Of which leased from DHSC group bodies: 31 March 2023 Restated £000
Undiscounted future lease payments payable in:						
- not later than one year;	7,265	(5)	7,260	27	4	31
- later than one year and not later than five years;	14,366	(883)	13,483	43	4	47
- later than five years.	23,442	(8,802)	14,640	29	2	31
Total gross future lease payments	45,073	(9,690)	35,383	99	10	109
Finance charges allocated to future periods	-	(2,091)	(2,091)	-	(10)	(10)
Net lease liabilities at 31 March 2023	45,073	(11,781)	33,292	99	-	99
Of which:						
- Current	7,265	(445)	6,820	27	-	27
- Non-Current	37,808	(11,336)	26,472	72	-	72

Trust	31 March 2023 £000	Prior Period Adjustment £000	31 March 2023 Restated £000	Of which leased from DHSC group bodies: 31 March 2023 £000	Prior Period Adjustment £000	Of which leased from DHSC group bodies: 31 March 2023 Restated £000
Undiscounted future lease payments payable in:						
- not later than one year;	9,428	42	9,470	27	4	31
- later than one year and not later than five years;	17,392	(851)	16,541	43	4	47
- later than five years.	22,674	(8,802)	13,872	29	2	31
Total gross future lease payments	49,494	(9,611)	39,883	99	10	109
Finance charges allocated to future periods	-	(2,170)	(2,170)	-	(10)	(10)
Net lease liabilities at 31 March 2023	49,494	(11,781)	37,713	99	-	99
Of which:						
- Current	9,428	(445)	8,983	27	-	27
- Non-Current	40,066	(11,336)	28,730	72	-	72

Note 36.6 2022/23 Prior Period Adjustment - Fair values of financial assets and liabilities

Carrying values of financial liabilities as at 31 March 2023	Group			Trust		
	Held at amortised cost	Prior Period Adjustment	Total book value	Held at amortised cost	Prior Period Adjustment	Total book value
	£000	£000	£000	£000	£000	£000
Carrying value at 31 March 2022			Restated	Restated		Restated
Obligations under finance leases	45,073	(11,781)	33,292	49,494	(11,781)	37,713
Trade and other payables with NHS and DHSC bodies excluding non financial liabilities	1,916	-	1,916	1,916	-	1,916
Trade and other payables (excluding non financial liabilities) - with other bodies	34,366	-	34,366	34,198	-	34,198
IAS 37 Provisions which are financial liabilities	2,795	-	2,795	2,795	-	2,795
Total at 31 March 2023	84,150	(11,781)	72,369	88,403	(11,781)	76,622

Note 36.7 2022/23 Prior Period Adjustment - Borrowings

	Group			Trust		
	31 March 2023	Prior Period Adjustment	31 March 2023	31 March 2023	Prior Period Adjustment	31 March 2023
	£000	£000	£000	£000	£000	£000
			Restated			Restated
Current						
Lease liabilities	7,265	(5)	7,260	9,428	42	9,470
Total current borrowings	7,265	(5)	7,260	9,428	42	9,470
Non-current						
Lease liabilities	37,808	(11,776)	26,032	40,066	(11,823)	28,243
Total non-current borrowings	37,808	(11,776)	26,032	40,066	(11,823)	28,243

	Group			Trust		
	Finance leases	Prior Period Adjustment	Total	Finance leases	Prior Period Adjustment	Total
	£000	£000	£000	£000	£000	£000
	Restated		Restated	Restated		Restated
Carrying value at 1 April 2022	-		-	-		-
Cash movements:						
Financing cash flows - payments and receipts of principal	(6,749)	470	(6,279)	(9,116)	470	(8,646)
Financing cash flows - payments of interest	(611)	90	(521)	(627)	90	(537)
Non-cash movements:						
Impact of implementing IFRS 16 as at 1 April 2022	43,305	(12,251)	31,054	50,093	(12,251)	37,842
Additions	8,517	-	8,517	8,517	-	8,517
Changes in fair value	611	(90)	521	627	(90)	537
Carrying value at 31 March 2023	45,073	(11,781)	33,292	49,494	(11,781)	37,713

Note 36.8 2022/23 Finance expenditure (Group)

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

	2022/23	Prior Period Adjustment	2022/23
	£000	£000	£000
Interest expense:			
Interest on lease obligations	611	(90)	521
Total interest expense	611	(90)	521
Unwinding of discount on provisions	(319)		(319)
Total finance costs	292	(90)	202

EXTERNAL AUDITOR'S REPORT

Independent Auditor's Report to the Council of Governors of South Central Ambulance Service NHS Foundation Trust

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements of South Central Ambulance Service NHS Foundation Trust (the 'Trust') and its subsidiary (the 'Group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Comprehensive Income, the Statements of Financial Position, the Consolidated Statement of Changes in Taxpayers Equity, the Statement of Changes in Taxpayers Equity, the Statements of Cash Flows and notes to the financial statements, including accounting policies and other information. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, in conformity with the requirements of the Accounts Directions issued under Schedule 7 of the National Health Service Act 2006, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2023 to 2024.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Group and of the Trust as at 31 March 2024 and of the Group's and Trust's expenditure and income for the year then ended; and
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2023 to 2024; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom', as required by the Code of Audit Practice ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Group and the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Accounting Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's and the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The Accounting Officer is responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters required by the Code of Audit Practice

In our opinion:

- The parts of the Remuneration Report and the Staff Report to be audited have been properly prepared in accordance with the requirements set out in the NHS foundation trust annual reporting manual 2023/24; and
- Based on the work undertaken in the course of the audit of the financial statements, the other information published together with the audited financial statements in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception under the Code of Audit Practice

Under the Code of Audit Practice, we are required to consider whether the Annual Governance Statement does not comply with the disclosure requirements set out in the NHS foundation trust annual reporting manual 2023/24 or is misleading or inconsistent with information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in respect of the above matters.

Responsibilities of the Accounting Officer

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Chief Executive, as Accounting Officer, is responsible for the preparation of the financial statements in the form and on the basis set out in the Accounts Directions, for being satisfied that they give a true and fair view, and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Trust's and Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer has been informed by the relevant national body of the intention to dissolve the Trust and the Group without the transfer of its services and functions to another public sector entity. The Accounting Officer is required to comply with the requirements set out in the Department of Health and Social Care Group Accounting Manual 2023 to 2024.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISA's (UK).

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtain and update our understanding of the Trust and Group, their activities, control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the Group and Trust is complying with that framework. We determined that the most significant legal and regulatory frameworks that are applicable to the Trust and Group, which are directly linked to specific assertions in the financial statements, are those related to the financial reporting frameworks. These include the National Health Service Act 2006 and international accounting standards, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2023 to 2024.

Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the Group or the Trust that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management, internal audit, and those charged with governance concerning the Group and Trust's operations, the key policies and procedures, and the establishment of internal controls to mitigate risks related to fraud and non-compliance with laws and regulations, together with their knowledge of any actual or potential litigation and claims and actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the Group and Trust's financial statements and the operations of the Group and Trust through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of high-risk journal entries and other adjustments for appropriateness, evaluating the rationale of any significant transactions outside the normal course of business and reviewing key accounting estimates including land and buildings valuation;
- Other audit procedures responsive to the risk of fraud, non-compliance with laws and regulation or irregularity including testing the accuracy and occurrence of income; the completeness, occurrence and accuracy of non-pay expenditure; the existence of receivables; the completeness and existence of accruals and provisions; and
- Assessing whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. We concluded that more experienced audit team members needed to be allocated to perform work on the significant risks identified and engaged audit specialists to support our work on land and building valuation.

We also communicated potential non-compliance with laws and regulations, including potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Report on other legal and regulatory matters

Reports in the public interest or to the regulator

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under Schedule 10 (3) of the National Health Service Act 2006; or
- we refer a matter to the regulator under Schedule 10 (6) of the National Health Service Act 2006, because we have reason to believe that the Trust, or an officer of the Trust, is about to make, or has made, a decision which involves or would involve the incurring of unlawful expenditure, or is about to take, or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency.

We have nothing to report in respect of the above 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 to you if, in our opinion, we have not been able to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

We have nothing to report in this respect except on 27 June 2024 we identified significant weaknesses in:

- How the Trust ensures that it makes informed decisions and properly manages its risks. This was in relation to governance weaknesses, including:
 - The Trust did not have adequate arrangements in place within 2023/24 to deliver and monitor against the criteria agreed within its Improvement Programme. We noted a number of exit criteria and Care Quality Commission specified actions which were not complete at the year end. We recommend that the Trust closely monitors its progress of the Improvement Programme and that the responsible executive leads are held accountable for non-delivery by the Board. Where progress is delayed, mitigating actions should be determined in a timely way, with realistic and achievable actions set to enable the Trust to continue to deliver, promoting shared responsibility for delivery between the Executive leads. The Board should satisfy itself that revised delivery arrangements are robust.
- How the Trust plans and manages its resources to ensure it can continue to deliver its services. This was in relation to the financial sustainability of the Trust, including:
 - The Trust did not have adequate arrangements in place to identify, monitor and deliver its 2023/24 efficiency targets. The Trust set itself a £36.3 million Cost Improvement Plan (CIP) target for 2023/24, but only delivered £9.6 million of savings of which £4.8 million were non-recurrent leading to an adjusted deficit position of £21.7 million for the year. The Trust has set itself an ambitious CIP target of £27.7 million for 2024/25. We recommend that the Trust closely monitor the achievement of recurrent and non-recurrent efficiency targets for 2024/25, ensuring full engagement and accountability from efficiency owners within the Trust. Developing an action tracker for PTS and monitoring against this will be critical to the Trust's FRP success and should be regularly monitored, reported and constructively challenged by the Board.
 - The Trust does not have a medium-term financial plan (MTFP). We recommended that an MTFP is developed, evaluated for robustness, and approved by the Board as soon as practicable.

Responsibilities of the Accounting Officer

The Chief Executive, as Accounting Officer, is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the Trust's use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the review of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Schedule 10(1)(d) of the National Health Service Act 2006 to be satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in January 2023 and May 2024. This guidance sets out the arrangements that fall within the scope of 'proper arrangements'. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Trust plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Trust ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Trust uses information about its costs and performance to improve the way it manages and delivers its services.

We have documented our understanding of the arrangements the Trust has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor's Annual Report. In undertaking our work, we have considered whether there is evidence to suggest that there are significant weaknesses in arrangements.

Delayed certificate

We cannot formally conclude the audit and issue an audit certificate for South Central Ambulance Services NHS Foundation Trust for the year ended 31 March 2024 in accordance with the requirements of Schedule 10(4)(1)(a) of the National Health Service Act 2006 and the Code of Audit Practice until we have completed all mandated audit work.

Our Whole of Government Accounts work for the year ended 31 March 2024, as mandated under the National Audit Office's group instructions, is currently outstanding.

We are satisfied that this work does not have a material effect on the financial statements, or on our conclusion on the Trust's arrangements for securing economy, efficiency, and effectiveness in its use of resources for the year ended 31 March 2024.

Use of our report

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 Trust's Council of Governors 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 Trust and the Trust's Council of Governors, as a body, for our audit work, for this report, or for the opinions we have formed.

L Hinsley

Laura Hinsley, Key Audit Partner

for and on behalf of Azets Audit Services, Local Auditor

Birmingham

9 July 2024

Certificate of completion of the audit to the Council of Governors of South Central Ambulance Services NHS Foundation Trust

In our audit report for the year ended 31 March 2024 issued on 9 July 2024 we reported that, in our opinion, the financial statements:

- give a true and fair view of the financial position of the Group and of the Trust as at 31 March 2024 and of the Group's and Trust's expenditure and income for the year then ended; and
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2023 to 2024; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006.

In our audit report issued on 9 July 2024 we reported significant weaknesses in relation to the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources in respect of:

- How the Trust ensures that it makes informed decisions and properly manages its risks. This was in relation to governance weaknesses, including:
 - The Trust did not have adequate arrangements in place within 2023/24 to deliver and monitor against the criteria agreed within its Improvement Programme. We noted a number of exit criteria and Care Quality Commission specified actions which were not complete at the year end. We recommend that the Trust closely monitors its progress of the Improvement Programme and that the responsible executive leads are held accountable for non-delivery by the Board. Where progress is delayed, mitigating actions should be determined in a timely way, with realistic and achievable actions set to enable the Trust to continue to deliver, promoting shared responsibility for delivery between the Executive leads. The Board should satisfy itself that revised delivery arrangements are robust.
- How the Trust plans and manages its resources to ensure it can continue to deliver its services. This was in relation to the financial sustainability of the Trust, including:
 - The Trust did not have adequate arrangements in place to identify, monitor and deliver its 2023/24 efficiency targets. The Trust set itself a £36.3 million Cost Improvement Plan (CIP) target for 2023/24, but only delivered £9.6 million of savings of which £4.8 million were non-recurrent leading to an adjusted deficit position of £21.7 million for the year. The Trust has set itself an ambitious CIP target of £27.7 million for 2024/25. We recommend that the Trust closely monitor the achievement of recurrent and non-recurrent efficiency targets for 2024/25, ensuring full engagement and accountability from efficiency owners within the Trust. Developing an action tracker for PTS and monitoring against this will be critical to the Trust's FRP success and should be regularly monitored, reported and constructively challenged by the Board.
 - The Trust does not have a medium-term financial plan (MTFP). We recommended that an MTFP is developed, evaluated for robustness, and approved by the Board as soon as practicable.

In our report we explained that we could not formally conclude the audit and issue an audit certificate because our Whole of Government Accounts (WGA) work for the year ended 31 March 2024, as mandated under the National Audit Office's group instructions, was outstanding. We have now completed this work.

No matters have come to our attention since the issue of our audit report that would have a material impact on the financial statements on which we gave an unqualified opinion, or on our reporting in relation to the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of the financial statements of South Central Ambulance Services NHS Foundation Trust for the year ended 31 March 2024 in accordance with the requirements of Schedule 10(4)(1)(a) of the National Health Service Act 2006 and the Code of Audit Practice.

L Hinsley

Laura Hinsley, Key Audit Partner

For and on behalf of Azets Audit Services, Local Auditor

Birmingham

19 July 2024

PRODUCED BY

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